



# Samrat Pharmachem Limited

Manufacturers & Exporters of Pharmaceutical Chemicals

## Regd. Office & Factory

Plot No. A2/3445, GIDC, Phase 4,  
Opp. PCI, Ankleshwar – 393 002,  
Gujarat, India  
Tel : (02646) 220774  
Fax : (02646) 251291  
Web: www.samratpharmachem.com

CIN: L24230GJ1992PLC017820

## Corporate Office

701/702, Business Square,  
M. A. Road, Andheri (West),  
Mumbai – 400 058, India.  
Tel : (91-22) 26701050/1/2  
Fax : (91-22) 26701053  
Email: samrat@bom4.vsnl.net.in

**14-Nov-2018**

To,  
**Department of Corporate Services,  
BSE Limited**  
P J Towers,  
Dalal Street,  
Mumbai - 400 001.

**Scrip Code: 530125**

Dear Sir,

**Sub: Outcome of the Board Meeting of the Company held today**

We wish to inform you that the Board of Directors of the Company at its meeting held today i.e. Wednesday, November 14, 2018, have approved and took on record the Limited Review Un-Audited Standalone Financial Results for the quarter and half year ended September 30, 2018 which are enclosed herewith along with the Limited Review Report of the Statutory Auditor of the Company.

The meeting of the Board of Directors of the Company commenced at 18:00 hrs and concluded at 20:00 hrs.

Kindly inform all your members.

Thanking you,

Yours faithfully,  
**For Samrat Pharmachem Limited**

  
**Lalit Mehta**  
**Managing Director**





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## Statement of Standalone Unaudited Results for the Quarter Ended 30 September, 2018

(Rupees in Lakhs)

Particulars	Quarter Ended 30-Sep-18 (Unaudited)	Quarter Ended 30-Jun-18 (Unaudited)	Quarter Ended 30-Sep-17 (Unaudited)	Year to date ended 30-Sep-18 (Unaudited)	Year to date ended 30-Sep-17 (Unaudited)	Year Ended 31-Mar-18 (Audited)
1 (a). Revenue from Operations	2,263.19	2,470.31	2,077.40	4,733.49	4,099.30	9,252.01
(b). Other Income	2.95	20.97	2.37	23.92	4.00	24.57
Total Revenue	2,266.14	2,491.28	2,079.77	4,757.41	4,103.30	9,276.58
2. Expenditure						
a) Cost of materials consumed	2,342.28	2,352.24	1,750.18	4,694.52	3,584.97	8,110.77
b) Purchase of Traded Goods	0.00	0.00	65.98	0.00	65.98	131.97
c) Change in Inventories of Finished Goods and Work-in-Progress	(225.71)	(19.89)	49.12	(245.61)	(13.03)	(50.56)
d) Employee Costs	28.27	27.10	33.11	55.37	60.03	129.60
e) Interest	20.79	24.33	19.36	45.12	38.84	86.35
f) Depreciation & Amortisation expense	10.49	10.24	11.08	20.74	21.40	41.22
g) Other Expenses	95.37	83.29	86.28	178.67	179.46	335.21
Total	2,271.49	2,477.31	2,015.11	4,748.81	3,937.65	8,784.56
3. Profit before exceptional & extraordinary items & tax	(5.35)	13.97	64.66	8.60	165.65	492.02
4. Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
5. Profit before extraordinary items & tax	(5.35)	13.97	64.66	8.60	165.65	492.02
6. Extraordinary items	0.00	0.00	0.00	0.00	0.00	0.00
7. Profit before tax	(5.35)	13.97	64.66	8.60	165.65	492.02
8. Tax expense						
a) Current Tax	3.34	(3.60)	(15.91)	(0.26)	(46.20)	(168.94)
b) Deferred Tax	(7.03)	(6.17)	2.26	(13.20)	(8.77)	(1.41)
Total Tax Expense	(3.69)	(9.77)	(13.65)	(13.46)	(54.97)	(170.35)
9. Profit (Loss) for the period after tax	(9.04)	4.20	51.01	(4.86)	110.68	321.67
10. Other Comprehensive Income (OCI)						
a(i) Items that will not be re-classified to profit and loss	0.00	0.00	0.00	0.00	0.00	0.00
(ii) Income tax relating to items that will not be re-classified to profit and loss	0.00	0.00	0.00	0.00	0.00	0.00
b(i) Items that will be re-classified to profit and loss	0.00	0.00	0.00	0.00	0.00	0.00
(ii) Income tax relating to items that will be re-classified to profit and loss	0.00	0.00	0.00	0.00	0.00	0.00
Total Other comprehensive income, net of income tax	0.00	0.00	0.00	0.00	0.00	0.00
11. Total Comprehensive Income for the period	(9.04)	4.20	51.01	(4.86)	110.68	321.67
12. Paid-up Equity Share Capital (Face Value Rs.10)	308.97	308.97	308.97	308.97	308.97	308.97
13. Earnings per equity share						
a) Basic	(0.29)	0.14	1.65	(0.16)	3.58	10.41
b) Diluted	(0.29)	0.14	1.65	(0.16)	3.58	10.41



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## Statement of Assets & Liabilities

PARTICULARS	(Rs. in lakhs) (Rs. in lakhs)	
	Standalone AS ON 30-Sep-18 Un-Audited	Standalone AS ON 31-Mar-18 Audited
<b>ASSETS</b>		
<b>Non Current Assets</b>		
Property, Plant and Equipment	687.17	695.96
Capital Work-in-progress	-	0
Intangible Assets	1.81	2.66
Intangible Assets under development	-	0
Financial Assets		
Investments	-	-
Loans	20.21	8.71
Deferred Tax Assets (Net)	-	-
Other Non-Current Assets	53.41	48.88
<b>Total Non Current Assets</b>	<b>762.60</b>	<b>756.21</b>
<b>CURRENT ASSETS</b>		
Inventories	1,460.86	684.62
Financial Assets		
Investments	0.10	0.10
Trade Receivables	2,060.57	2,188.61
Cash And Cash Equivalents	317.15	398.11
Loans	-	2.26
Other Financial Assets	-	-
Other Current Assets	692.55	52.85
<b>Total Current Assets</b>	<b>4,531.23</b>	<b>3,326.55</b>
<b>Total- Assets</b>	<b>5,293.83</b>	<b>4,082.76</b>
<b><u>EQUITY AND LIABILITIES</u></b>		
<b>Equity</b>		
Equity Share Capital	308.97	308.97
Other Equity	1,539.31	1,544.16
<b>Total Equity</b>	<b>1,848.28</b>	<b>1,853.13</b>
<b>Non-Current Liabilities</b>		
Financial Liabilities		
Borrowings	54.00	76.21
Provisions	-	-
Deferred Tax Liabilities (Net)	44.62	31.42
Other Long Current Liabilities	19.63	19.63
<b>Total Non-Current Liabilities</b>	<b>118.25</b>	<b>127.26</b>
<b>Current Liabilities</b>		
Financial Liabilities		
Borrowings	765.49	862.77
Trade Payables	1,934.40	1,039.50
Other Financial Liabilities	-	-
Other Current Liabilities	627.41	59.01
Provisions	-	141.09
<b>Total Current Liabilities</b>	<b>3,327.30</b>	<b>2,102.37</b>
<b>Total Liabilities</b>	<b>5,293.83</b>	<b>4,082.76</b>



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**Notes:**

1. The above results were reviewed by the Audit Committee of the Board of Directors.
2. The Statutory Auditors have carried out a limited review of the results for the quarter ended 30 September, 2018.
3. The above unaudited results have been taken on record by the Board of Directors at its Meeting held on Wednesday, 14 November 2018 at the Corporate Office of the Company.
4. The Company has adopted Indian Accounting Standards ('Ind AS') notified by the Ministry of Corporate Affairs with effect from 01 April 2017 (with a transition date of 01 April 2016). Accordingly the financial results for the quarter ended 30 September 2018 have been prepared in accordance with Companies (Indian Accounting Standard) Rules, 2015 as prescribed under section 133 of the Companies Act, 2013.
5. The Company manufactures pharmaceutical chemicals, which is a single business segment.
6. Figures for the previous period have been regrouped / reclassified, wherever necessary.

**By order of the Board of Directors  
For Samrat Pharmachem Limited**



**Rajesh Mehta  
Executive Director  
DIN: 00216731**

**Place : Mumbai  
Date : 14 November 2018**



**Independent Auditor's Report on Limited Review of the Unaudited Quarterly/  
Half Yearly Financial Results of the Company Pursuant to Regulation 33 of the  
SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

**To Board of Directors  
Samrat Pharmachem Limited**

1. We have reviewed the accompanying statement of unaudited financials result of Samrat Pharmachem Limited, for the Quarter ended 30<sup>th</sup> September, 2018 and the period from 1<sup>st</sup> April, 2018 to 30<sup>th</sup> September, 2018 attached herewith being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015. This statement is responsibility of the Company's Management and has been approved by the Board of Directors / Committee of Board of Directors. Our responsibility is to issue a report on these financials statement based on our review.
2. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim financial information performed by Independent Auditor of the entity". A review of interim financial information consist of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with standards on auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly we do not express an audit opinion.
3. Based on our review conducted as above nothing has come to our attention that causes us to believe that the accompanying unaudited financial results prepared in accordance with applicable Indian Accounting Standards (Ind AS) specified under Section 133 of the Companies Act, 2013 and other recognized accounting policies and practices has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 and rules made there under, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For SHAH & SAVLA LLP  
Chartered Accountants  
Firm Reg: No.:109364W**

**CA. Miral H. Nagda  
(Partner)**

**Membership No. 108135**



Place: Mumbai

Date: **1 4 NOV 2018**