

General information about company	
Scrip code	530125
NSE Symbol	
MSEI Symbol	
ISIN*	INE103E01016
Name of company	Samrat Pharmachem Limited
Type of company	
Class of security	Equity
Date of start of financial year	01-04-2023
Date of end of financial year	31-03-2024
Date of board meeting when results were approved	30-05-2024
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	28-03-2024
Description of presentation currency	INR
Level of rounding used in financial results	Lakhs
Reporting Quarter	Yearly
Nature of report standalone or consolidated	Standalone
Whether results are audited or unaudited	Audited
Segment Reporting	Single segment
Description of single segment	Pharmaceutical Chemicals
Start date and time of board meeting	30-05-2024 14:30
End date and time of board meeting	30-05-2024 18:00
Whether cash flow statement is applicable on company	Yes
Type of cash flow statement	Cash Flow Indirect
Declaration of unmodified opinion or statement on impact of audit qualification	Declaration of unmodified opinion

Financial Results – Ind-AS			
Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
A	Date of start of reporting period	01-01-2024	01-04-2023
B	Date of end of reporting period	31-03-2024	31-03-2024
C	Whether results are audited or unaudited	Audited	Audited
D	Nature of report standalone or consolidated	Standalone	Standalone
Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.		
1	Income		
	Revenue from operations	8268.27	28158.12
	Other income	29.96	138.46
	Total income	8298.23	28296.58
2	Expenses		
(a)	Cost of materials consumed	7542.03	26547.5
(b)	Purchases of stock-in-trade	0	0
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	351.63	484.31
(d)	Employee benefit expense	65.56	221.86
(e)	Finance costs	10.55	68.7
(f)	Depreciation, depletion and amortisation expense	15.99	64.69
(f)	Other Expenses		
1	Manufacturing, Administration, Selling & DistributionExpense	173.54	657.5
10			
	Total other expenses	173.54	657.5
	Total expenses	8159.3	28044.56

Financial Results – Ind-AS			
Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
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B	Date of end of reporting period	31-03-2024	31-03-2024
C	Whether results are audited or unaudited	Audited	Audited
D	Nature of report standalone or consolidated	Standalone	Standalone
Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.		
3	Total profit before exceptional items and tax	138.93	252.02
4	Exceptional items	0	0
5	Total profit before tax	138.93	252.02
7	Tax expense		
8	Current tax	-8.47	27.54
9	Deferred tax	7.87	8.22
10	Total tax expenses	-0.6	35.76
11	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0
14	Net Profit Loss for the period from continuing operations	139.53	216.26
15	Profit (loss) from discontinued operations before tax	0	0
16	Tax expense of discontinued operations	0	0
17	Net profit (loss) from discontinued operation after tax	0	0
19	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0
21	Total profit (loss) for period	139.53	216.26
22	Other comprehensive income net of taxes	0	0

Financial Results – Ind-AS			
Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
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C	Whether results are audited or unaudited	Audited	Audited
D	Nature of report standalone or consolidated	Standalone	Standalone
Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.		
23	Total Comprehensive Income for the period	139.53	216.26
24	Total profit or loss, attributable to		
	Profit or loss, attributable to owners of parent		
	Total profit or loss, attributable to non-controlling interests		
25	Total Comprehensive income for the period attributable to		
	Comprehensive income for the period attributable to owners of parent	0	0
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	0	0
26	Details of equity share capital		
	Paid-up equity share capital	308.97	308.97
	Face value of equity share capital	10	10
27	Details of debt securities		
28	Reserves excluding revaluation reserve		0
29	Earnings per share		
i	Earnings per equity share for continuing operations		
	Basic earnings (loss) per share from continuing operations	4.52	6.999
	Diluted earnings (loss) per share from continuing operations	4.52	6.999
ii	Earnings per equity share for discontinued operations		
	Basic earnings (loss) per share from discontinued operations	0	0
	Diluted earnings (loss) per share from discontinued operations	0	0
ii	Earnings per equity share		
	Basic earnings (loss) per share from continuing and discontinued operations	4.52	6.999
	Diluted earnings (loss) per share from continuing and discontinued operations	4.52	6.999
30	Debt equity ratio		
31	Debt service coverage ratio		
32	Interest service coverage ratio		
33	Disclosure of notes on financial results	Textual Information(1)	

Text Block	
Textual Information(1)	<p>1. The above results were reviewed by the Audit Committee of the Board of Directors.</p> <p>2 The above results have been taken on record by the Board of Directors at it Meeting held on Thursday, 30-May-2024 at the Corporate Office of the Company.</p> <p>3 The figures of the quarter ended 31-Mar-2024 and 31-Mar-2023 are the balancing figures between the audited figures in respect of full financial years and the published (unaudited) up to the third quarter of relevant financial year.</p> <p>4 The Board of Directors has recommended dividend of Re. 1/- per fully paid equity share of Rs. 10/- each (10%) for the financial year ended March 31, 2024, subject to approval of the members at the ensuing Annual General Meeting of the Company.</p> <p>5 The Company manufactures pharmaceutical chemicals, which is a single business segment.</p> <p>6 The figures for the previous period have been regrouped where necessary to conform to current period's classification.</p>

Statement of Asset and Liabilities		
Particulars	Current year ended (dd-mm-yyyy)	
Date of start of reporting period	01-04-2023	
Date of end of reporting period	31-03-2024	
Whether results are audited or unaudited	Audited	
Nature of report standalone or consolidated	Standalone	
Assets		
1	Non-current assets	
	Property, plant and equipment	1071.57
	Capital work-in-progress	
	Investment property	0
	Goodwill	0
	Other intangible assets	0
	Intangible assets under development	0.66
	Biological assets other than bearer plants	
	Investments accounted for using equity method	
	Non-current financial assets	
	Non-current investments	291.58
	Trade receivables, non-current	
	Loans, non-current	28.45
	Other non-current financial assets	464.05
	Total non-current financial assets	784.08
	Deferred tax assets (net)	
	Other non-current assets	60.53
	Total non-current assets	1916.84
2	Current assets	
	Inventories	2067.69
	Current financial asset	
	Current investments	1.09
	Trade receivables, current	6927.77
	Cash and cash equivalents	966.75
	Bank balance other than cash and cash equivalents	5.76
	Loans, current	0
	Other current financial assets	1.95
	Total current financial assets	7903.32
	Current tax assets (net)	
	Other current assets	285.73
	Total current assets	10256.74

Statement of Asset and Liabilities		
Particulars		Current year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2023
Date of end of reporting period		31-03-2024
Whether results are audited or unaudited		Audited
Nature of report standalone or consolidated		Standalone
3	Non-current assets classified as held for sale	
4	Regulatory deferral account debit balances and related deferred tax Assets	
Total assets		12173.58
Equity and liabilities		
Equity		
Equity attributable to owners of parent		
Equity share capital		308.97
Other equity		6190.73
Total equity attributable to owners of parent		6499.7
Non controlling interest		
Total equity		6499.7
Liabilities		
Non-current liabilities		
Non-current financial liabilities		
Borrowings, non-current		0
Trade payables, non-current		
Other non-current financial liabilities		
Total non-current financial liabilities		0
Provisions, non-current		0
Deferred tax liabilities (net)		33.62
Deferred government grants, Non-current		
Other non-current liabilities		
Total non-current liabilities		33.62
Current liabilities		
Current financial liabilities		
Borrowings, current		845.47
Trade payables, current		4766.84
Other current financial liabilities		17.84
Total current financial liabilities		5630.15
Other current liabilities		10.11
Provisions, current		0
Current tax liabilities (Net)		
Deferred government grants, Current		
Total current liabilities		5640.26
3	Liabilities directly associated with assets in disposal group classified as held for sale	
4	Regulatory deferral account credit balances and related deferred tax liability	
Total liabilities		5673.88
Total equity and liabilities		12173.58
Disclosure of notes on assets and liabilities		

Format for Reporting Segment wise Revenue, Results and Capital Employed along with the company results		
Particulars	3 months/ 6 month ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period	01-01-2024	01-04-2023
Date of end of reporting period	31-03-2024	31-03-2024
Whether accounts are audited or unaudited	Audited	Audited
Nature of report standalone or consolidated	Standalone	Standalone
1 Segment Revenue (Income)		
(net sale/income from each segment should be disclosed)		
Total Segment Revenue		
Less: Inter segment revenue		
Revenue from operations		
2 Segment Result		
Profit (+) / Loss (-) before tax and interest from each segment		
Total Profit before tax		
i. Finance cost		
ii. Other Unallocable Expenditure net off Unallocable income		
Profit before tax		
3 (Segment Asset - Segment Liabilities)		
Segment Asset		
Total Segment Asset		
Un-allocable Assets		
Net Segment Asset		
4 Segment Liabilities		
Segment Liabilities		
Total Segment Liabilities		
Un-allocable Liabilities		
Net Segment Liabilities		
Disclosure of notes on segments		

Cash flow statement, indirect		
Particulars		Year ended (dd-mm-yyyy)
A	Date of start of reporting period	01-04-2023
B	Date of end of reporting period	31-03-2024
C	Whether results are audited or unaudited	Audited
D	Nature of report standalone or consolidated	Standalone
Part I	Blue color marked fields are non-mandatory.	
Statement of cash flows		
Cash flows from used in operating activities		
	Profit before tax	252.02
Adjustments for reconcile profit (loss)		
	Adjustments for finance costs	68.7
	Adjustments for decrease (increase) in inventories	1185.09
	Adjustments for decrease (increase) in trade receivables, current	-1760.62
	Adjustments for decrease (increase) in trade receivables, non-current	0
	Adjustments for decrease (increase) in other current assets	0
	Adjustments for decrease (increase) in other non-current assets	0
	Adjustments for other financial assets, non-current	0
	Adjustments for other financial assets, current	-0.73
	Adjustments for other bank balances	-5.76
	Adjustments for increase (decrease) in trade payables, current	1578.84
	Adjustments for increase (decrease) in trade payables, non-current	0
	Adjustments for increase (decrease) in other current liabilities	12.91
	Adjustments for increase (decrease) in other non-current liabilities	0
	Adjustments for depreciation and amortisation expense	64.69
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
	Adjustments for provisions, current	0
	Adjustments for provisions, non-current	0
	Adjustments for other financial liabilities, current	0
	Adjustments for other financial liabilities, non-current	0
	Adjustments for unrealised foreign exchange losses gains	0
	Adjustments for dividend income	2.24
	Adjustments for interest income	28.21
	Adjustments for share-based payments	0
	Adjustments for fair value losses (gains)	0
	Adjustments for undistributed profits of associates	0
	Other adjustments for which cash effects are investing or financing cash flow	0
	Other adjustments to reconcile profit (loss)	0
	Other adjustments for non-cash items	-182.42
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
	Total adjustments for reconcile profit (loss)	930.25
	Net cash flows from (used in) operations	1182.27
	Dividends received	0
	Interest paid	0
	Interest received	0
	Income taxes paid (refund)	241.07
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) operating activities	941.2
Cash flows from used in investing activities		
	Cash flows from losing control of subsidiaries or other businesses	0
	Cash flows used in obtaining control of subsidiaries or other businesses	0
	Other cash receipts from sales of equity or debt instruments of other entities	0
	Other cash payments to acquire equity or debt instruments of other entities	3053.21
	Other cash receipts from sales of interests in joint ventures	0
	Other cash payments to acquire interests in joint ventures	0
	Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0
	Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0
	Proceeds from sales of property, plant and equipment	1.83
	Purchase of property, plant and equipment	66.67
	Proceeds from sales of investment property	3047
	Purchase of investment property	0
	Proceeds from sales of intangible assets	0
	Purchase of intangible assets	0
	Proceeds from sales of intangible assets under development	0
	Purchase of intangible assets under development	0
	Proceeds from sales of goodwill	0
	Purchase of goodwill	0
	Proceeds from biological assets other than bearer plants	0
	Purchase of biological assets other than bearer plants	0
	Proceeds from government grants	0
	Proceeds from sales of other long-term assets	0

Purchase of other long-term assets	0
Cash advances and loans made to other parties	0
Cash receipts from repayment of advances and loans made to other parties	0
Cash payments for future contracts, forward contracts, option contracts and swap contracts	0
Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0
Dividends received	2.24
Interest received	28.21
Income taxes paid (refund)	0
Other inflows (outflows) of cash	0
Net cash flows from (used in) investing activities	-40.6
Cash flows from used in financing activities	
Proceeds from changes in ownership interests in subsidiaries	0
Payments from changes in ownership interests in subsidiaries	0
Proceeds from issuing shares	0
Proceeds from issuing other equity instruments	0
Payments to acquire or redeem entity's shares	0
Payments of other equity instruments	0
Proceeds from exercise of stock options	0
Proceeds from issuing debentures notes bonds etc	0
Proceeds from borrowings	-1020.46
Repayments of borrowings	0
Payments of finance lease liabilities	0
Payments of lease liabilities	0
Dividends paid	30.9
Interest paid	68.7
Income taxes paid (refund)	0
Other inflows (outflows) of cash	0
Net cash flows from (used in) financing activities	-1120.06
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-219.46
Effect of exchange rate changes on cash and cash equivalents	
Effect of exchange rate changes on cash and cash equivalents	0
Net increase (decrease) in cash and cash equivalents	-219.46
Cash and cash equivalents cash flow statement at beginning of period	1186.21
Cash and cash equivalents cash flow statement at end of period	966.75