Samrat Pharmachem Limited

Manufacturers & Exporters of Pharmaceutical Chemicals

Regd. Office & Factory

Plot No. A2/3444-3445, GIDC,
Phase 4, Ankleshwar – 393 002
Gujarat, India
Tel : +91-7045456789 / 7046456789
Web: www.samratpharmachem.com

CIN: L24230GJ1992PLC017820

Corporate Office

701/702, Business Square,
M. A. Road, Andheri (West),
Mumbai – 400 058, India
Tel : +91-7507534567 / 8760345678
Email: contact@samratpharmachem.in

November 14, 2026

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. Saturday, November 14, 2026, the Board has considered and took on record the attached Un-Audited Standalone Financial Results of the Company for the quarter ended September 30, 2026, which is 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 14:00 hours and concluded at 15:30 hours.

Kindly inform all your members.

Thanking you,

Yours faithfully,
For Samrat Pharmachem Limited

NISHANT KUMAR KANKARIA
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Date: 2026.11.14 15:39:15 +05'30'

Nishant Kankaria
Company Secretary & Compliance Officer

Samrat Pharmachem Limited

Regd Office : Plot No. A2/3444-3445, GIDC, Phase 4, Ankleshwar - 393 002, Gujarat (Website: www.samratpharmachem.com)
Corp Office : 701/702 Business Square, M. A. Road, Andheri (West), Mumbai - 400 058 (CIN: L24230GJ1992PLC017820)

Statement of standalone unaudited financial results for the quarter and half year ended September 30, 2026

(Currency : Indian Rupees in lakhs)

		Quarter ended			Half year ended		Year ended
		30-Sep-26	30-Jun-26	30-Sep-25	30-Sep-26	30-Sep-25	31-Mar-26
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
A	**Continuing Operations**						
I	**INCOME**						
	a) Revenue From Operations	6,600.86	7,976.10	7,887.03	14,576.96	15,452.19	28,972.12
	b) Other Income	16.49	98.82	4.81	115.31	73.94	83.37
	Total Income	**6,617.35**	**8,074.92**	**7,891.84**	**14,692.27**	**15,526.13**	**29,055.49**
II	**EXPENSES**						
	a) Cost of Material Consumed	6,566.40	7,830.88	7,333.35	14,397.28	15,585.06	28,966.68
	b) Purchase of Traded Goods	-	-	-	-	-	-
	c) Changes in inventories	(237.05)	(147.32)	381.20	(384.37)	(531.51)	(662.02)
	d) Employee benefits expense	50.90	50.54	54.69	101.44	105.47	227.60
	e) Finance costs	8.00	11.38	25.53	19.38	69.32	95.53
	f) Depreciation and amortisation expense	20.38	18.80	17.85	39.18	34.85	71.98
	g) Other expenses	204.38	152.11	154.04	356.49	317.00	653.82
	Total expenses	**6,613.01**	**7,916.39**	**7,966.66**	**14,529.40**	**15,580.19**	**29,353.59**
III	**Profit before tax before exceptional items (I - II)**	**4.34**	**158.53**	**(74.82)**	**162.87**	**(54.06)**	**(298.10)**
IV	Exceptional item income	-	-	-	-	-	-
	Profit before tax after exceptional items (III + IV)	**4.34**	**158.53**	**(74.82)**	**162.87**	**(54.06)**	**(298.10)**
VI	**Tax expense**						
	a) Current tax	6.00	19.00	-	25.00	-	0.09
	b) Deferred tax	(45.77)	51.94	(16.18)	6.17	27.40	30.05
	c) Short / (Excess) provision for tax - prior years	-	(0.01)	0.07	(0.01)	0.16	2.96
	Total Tax	**(39.77)**	**70.93**	**(16.11)**	**31.16**	**27.56**	**33.10**
VII	**Profit for the year (V - VI)**	**44.11**	**87.60**	**(58.71)**	**131.71**	**(81.62)**	**(331.20)**
VIII	**Other Comprehensive Income**						
	(a) Items that will not be reclassified to profit or loss						
	Remeasurement (losses) / gains on defined benefit obligations (net)	-	-	-	-	-	-
	Income tax on above credit / (charge)	-	-	-	-	-	-
	Total (a)	**-**	**-**	**-**	**-**	**-**	**-**
	(b) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	Income tax on above credit / (charge)	-	-	-	-	-	-
	Total (b)	**-**	**-**	**-**	**-**	**-**	**-**
	Total other comprehensive (loss) / income	**-**	**-**	**-**	**-**	**-**	**-**
IX	**Total Comprehensive Income for the year (VII + VIII)**	**44.11**	**87.60**	**(58.71)**	**131.71**	**(81.62)**	**(331.20)**
X	**Basic and diluted earnings per equity share in Rupees (Face value Rs. 10 each) ***	1.43	2.84	(1.90)	4.26	(2.64)	(10.72)
	* Not annualised for period less than one year						

Rajesh Lalit Mehta

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Samrat Pharmachem Limited

Manufacturers & Exporters of Pharmaceutical Chemicals

Notes:

1. The above results were reviewed by the Audit Committee of the Board of Directors.
2. The above results have been taken on record by the Board of Directors at its Meeting held on Saturday, November 14, 2026 at the Corporate Office of the Company.
3. The Company manufactures pharmaceutical chemicals, which is a single business segment.
4. The figures for the previous period have been regrouped where necessary to conform to current period's classification.

By order of the Board of Directors
For Samrat Pharmachem Limited

Rajesh Lalit Mehta

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Rajesh Mehta
Executive Director
DIN: 00216731

Place: Mumbai

Date: November 14, 2026

Samrat Pharmachem Limited

Manufacturers & Exporters of Pharmaceutical Chemicals

Statement of Assets & Liabilities as at September 30, 2026

(Currency : Indian Rupees in lakhs)

Particulars	As at 30-Sep-26 (Unudited)	As at 31-Mar-26 (Audited)
ASSETS		
I Non Current assets		
a) Property, Plant and Equipment	1,381.13	1,170.25
Capital work-in-progress	-	112.31
b) Other Intangible assets	1.09	1.21
c) Financial Assets		
i) Investments	430.51	350.33
ii) Loans	32.17	31.09
iii) Other financial assets	407.10	397.70
d) Deferred tax assets (net)	-	-
d) Other non-current assets	46.29	-
	2,298.29	**2,062.89**
II Current assets		
a) Inventories	5,034.69	4,362.27
b) Financial Assets		
i) Investments	41.56	36.78
ii) Trade receivables	5,120.45	5,104.81
iii) Cash and cash equivalents	599.63	588.24
iv) Other Bank balances	11.50	11.50
v) Loans	-	-
vi) Other financial assets	0.01	1.70
c) Other current assets	27.74	273.38
	10,835.58	**10,378.68**
Total Assets	**13,133.87**	**12,441.57**
EQUITY AND LIABILITIES		
I Equity		
a) Equity Share capital	308.97	308.97
b) Other Equity	6,640.66	6,508.95
Total Equity	**6,949.63**	**6,817.92**
II LIABILITIES		
A Non-current liabilities		
a) Financial Liabilities		
i) Borrowings	-	-
ii) Trade payables		
Total outstanding dues of micro and small enterprises	-	-
Total outstanding dues of creditors other than micro and small enterprises	-	-
iii) Others	-	-
b) Provisions	-	-
c) Deferred tax liabilities (Net)	47.33	41.16
d) Other non-current liabilities	-	-
	47.33	**41.16**
B Current liabilities		
a) Financial Liabilities		
i) Short term Borrowings	1,690.52	1,070.73
ii) Trade payables		
Total outstanding dues of micro and small enterprises	-	-
Total outstanding dues of creditors other than micro and small enterprises	4,309.62	4,266.43
iii) Others	136.77	16.84
b) Provisions	-	-
c) Current Tax Liabilities (Net)	-	-
d) Other current liabilities	-	228.49
	6,136.91	**5,582.49**
Total Equity and Liabilities	**13,133.87**	**12,441.57**

Rajesh Lalit Mehta

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Samrat Pharmachem Limited

Manufacturers & Exporters of Pharmaceutical Chemicals

Statement of cash flow

(Currency : Indian Rupees in lakhs)

	Particulars	Half year ended 30-Sep-26 (Unaudited)	Half year ended 30-Sep-25 (Unaudited)
A	**Cash flow from operating activities**		
	Profit Before Tax And Extraordinary Items	**162.87**	**(54.06)**
	Adjustments for		
	Depreciation and amortisation	39.18	34.85
	(Profit) / Loss on sale of Property, Plant and Equipments	2.30	-
	(Profit) / Loss on sale of Investments (inluding fair value change)	(101.45)	(46.12)
	Finance cost	19.38	69.32
	Discount given / (received)	(0.19)	(0.57)
	Dividend on investments	(2.33)	(2.10)
	Interest income	(9.12)	(10.54)
	Operating cash flow before working capital changes	**110.64**	**(9.22)**
	Add / (Less): Adjustments for working capital changes		
	(Increase) / Decreasein Trade Receivables	(15.45)	511.97
	(Increase) / Decrease in Other Financial Assets	(8.79)	(2.46)
	(Increase) / Decrease in Other non financial assets	189.81	612.79
	(Increase) / Decrease in inventories	(672.42)	(70.00)
	Increase / (Decrease) in other bank balances	-	(26.13)
	Increase / (Decrease) in Trade payables	43.19	1,066.62
	Increase / (Decrease) in Other financial liabilities	119.93	31.25
	Increase / (Decrease) in Other non-financial liabilities	(228.49)	(0.22)
	Increase / (Decrease) in Provisions	-	(2.49)
	Cash used in operations	**(461.58)**	**2,112.11**
	Income taxes paid Income taxes paid (Net of Refunds Received)	(15.45)	(135.17)
	Net cash used in operating activities -A	**(477.03)**	**1,976.94**
B	**Cash flow from investing activities**		
	Purchase of property, plant and equipment / capital work in progress	(137.63)	(142.44)
	Sale of property, plant and equipment and intangible assets	(2.30)	-
	Purchase of investments	-	(729.88)
	Proceeds from sale of investments	16.49	(123.89)
	(Investment) / Proceeds from Bank FDs maturity more than 12 months	-	-
	Dividend income	2.33	2.10
	Interest income	9.12	10.54
	Net cash generated from / (used in) investing activities - B	**(111.99)**	**(983.57)**
C	**Cash flow from financing activities**		
	Interest and finance charges paid	(19.38)	(69.32)
	Payment of dividend	-	(30.90)
	Proceeds / Repayment - Short Term Borrowings	619.79	103.39
	Net cash generated from financing activities - C	**600.41**	**3.17**
	Net increase / (Decrease) in cash and cash equivalents (A+B+C)	**11.39**	**996.54**
	Cash and cash equivalent as at the beginning of the year	588.24	4.83
	Cash and cash equivalent as at the end of the year	599.63	1,001.37

Rajesh Lalit Mehta

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Divyesh J Shah and Associates
Chartered Accountants

Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To,

The Board of Directors

Samrat Pharmachem Limited

We have reviewed the accompanying statement of unaudited standalone financial results of Samrat Pharmachem Limited ("the Company") for the quarter ended September 30, 2026 and year to date from April 1, 2026 to to September 30, 2026 attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations")

The Statement, which is the responsibility of the Company's management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), prescribed under section 133 of the Companies Act, 2013 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of the Company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

DIVYESH J. SHAH & ASSOCIATES
FRN No. 118227W
M. No. 103610
CHARTERED ACCOUNTANT

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Email: tax.djsassociates@gmail.com
https://djsassociates.in

410 Parmeshwari Centre, M M Malaviya Road,
Opp Nandanvan Industrial Estate, Mulund
Mumbai-80

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited standalone financial results prepared in accordance with applicable accounting standards i.e. Ind AS prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder or by the Institute of Chartered Accountants of India and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Divyesh J Shah & Associates
Chartered Accountants



Divyesh J Shah
Partner
M No 103610
FRN No 118227W
UDIN: **26103610IFETCR1779**
Date: 14-11-2026
Place: Mumbai