



SOUTHERN MAGNESIUM AND CHEMICALS LIMITED

Deccan Chambers, 5th Floor, 6-3-666/B, Somajiguda, Hyderabad - 500 082
Phones: 23311789, 23312341, Fax: 040-23319871 E-Mail: southernmagnesium@gmail.com
CIN : L27109TG1985PLC005303

Date: 07.08.2026
Place: Hyderabad

To
BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street, Mumbai- 400 001
BSE Scrip Code: 513498

Dear Sir / Madam,

Sub: Outcome of Board Meeting

Pursuant to Regulation 30 & 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, we wish to inform you that the Board of Directors at their Meeting held on 07th August, 2026, inter-alia, have considered and approved the following:

1. The Unaudited Financial Results for the quarter ended 30.06.2026. Copy of the same along with Limited Review Report is attached herewith.
2. Convening the 40th Annual General Meeting of the Company on Wednesday, 30th day of September, 2026 through video conferencing / other audio visual means (OAVM) and fixed the book closure dates from 24.09.2026 to 30.09.2026 (both days inclusive) for the purposes of AGM.
3. Notice of the ensuing Annual General Meeting along with Directors report.

The meeting commenced at 11.30 A.M. and concluded at 12:40 P.M.

Kindly take the same on record.

For Southern Magnesium and Chemicals Limited

N. Rajender Prasad
Managing Director and CFO
DIN: 00145659

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

To the Board of Directors of **SOUTHERN MAGNESIUM AND CHEMICALS LIMITED.**

1. We have reviewed the accompanying statement of unaudited financial results of SOUTHERN MAGNESIUM AND CHEMICALS LIMITED ("the Company") for the quarter ended 30th June, 2026 (the "Statement") being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. This Statement 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", prescribed under Section 133 of the Companies Act, 2013 as amended read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, *Review of Interim Financial information performed by the Independent Auditor of the Entity*, issued by Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free from material misstatement. A review of interim financial information consists of making inquiries, primarily of personnel 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.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards (Ind AS) specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognized accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

for **BRAHMAYYA & CO.**

Chartered Accountants

Firm's Regn No. 000513S



K. Shraavan

(K.SHRAVAN)

Partner

Membership No. 215798

UDIN: 26215798YLFCEV9021

Place : Hyderabad

Date : 07.08.2026



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SOUTHERN MAGNESIUM AND CHEMICALS LIMITED
 CIN: L27109TG1985PLC005303

Regd. office : Deccan Chambers, 5th Floor, 6-3-666/B, Somajiguda, Hyderabad – 500082
 Unaudited Financial Results for the Quarter and Year Ended 30th June, 2026

(Rupees in lakhs)

S.NO	Particulars	For the Quarter ended			For the Year Ended
		30.06.2026 (Unaudited)	31.03.2026 (Audited)	30.06.2025 (Unaudited)	31.03.2026 (Audited)
I	Revenue From Operations	31.54	89.86	21.70	335.55
II	Other Income	7.51	25.37	10.75	63.52
III	Total Income (I+II)	39.05	115.23	32.45	399.07
IV	EXPENSES				
	Cost of materials consumed	10.34	35.96	21.47	199.28
	Changes in inventories of finished goods, Stock-in-Trade and work-in-progress	19.80	23.84	(18.40)	11.15
	Employee benefits expense	15.57	19.89	22.39	82.15
	Finance costs	9.53	9.32	8.14	37.95
	Depreciation and amortization expense	0.45	0.63	1.28	3.77
	Other expenses	32.84	10.77	10.75	40.91
	Total expenses (IV)	88.53	100.41	45.63	375.21
V	Profit/(loss) before exceptional items and tax (III- IV)	(49.48)	14.82	(13.18)	23.86
VI	Exceptional Items	-	-	-	-
VII	Profit/(loss) before tax (V+VI)	(49.48)	14.82	(13.18)	23.86
VIII	Tax expense:				
	Current tax	-	4.70	-	7.12
	Relating to earlier years	-	5.21	-	5.21
	Deferred tax	0.53	(0.97)	(3.32)	(1.11)
IX	Profit/(Loss) for the period (VII-VIII)	(50.01)	5.87	(9.86)	12.64
X	Other Comprehensive Income				
	A (i) Items that will not be reclassified to profit or loss	-	-	-	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-
	B (i) Items that will be reclassified to profit or loss	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-
	Total Other Comprehensive income (net of taxes)	-	-	-	-
XI	Total Comprehensive Income for the period	(50.01)	5.87	(9.86)	12.64
XII	Earnings per equity share- Basic and Diluted	(1.67)	0.20	(0.33)	0.42
	Weighted Average number of equity shares in nos	30,00,000	30,00,000	30,00,000	30,00,000

Notes:

- The unaudited financial results of the Company have been prepared in accordance with Indian Accounting Standards ("Ind AS") as prescribed under section 133 of the Companies Act, 2013 ("the Act") read with relevant rules issued thereunder and other accounting principals generally accepted in India and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- The above results for the quarter ended 30th June, 2026, were reviewed by Audit Committee and approved by the Board of Directors of the Company at their respective meetings held on 7th August, 2026. The Statutory Auditors have carried out a limited review on the unaudited financial results and issued unmodified report thereon.
- The figures for the quarter ended 31 March 2026 are the balancing figures between audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the relevant financial year, which were subject to limited review.
- The Company's business activity falls within a single business segment i.e., Magnesium in terms of IND AS 108 on operating segments.
- Comparative figures have been re-arranged wherever necessary to make them comparable with those of current period, without any fiscal impact on the results.

For and on behalf of the Board of Directors

N. Rajender Prasad
 Managing Director

Place : Hyderabad
 Date : 07-08-2026