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: 06.11.2026
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 and 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 06th November, 2026, inter-alia, have considered and approved the Unaudited Financial Results for the quarter and half year ended 30.09.2026. Copy of the same along with Limited Review Report is attached herewith.

Further Notice is hereby given that Securities and Exchange Board of India has initiated a special window for re-lodgement of physical share transfer deeds, which were lodged prior to April, 2019 and were returned/ rejected/ not attended due to deficiencies in documents/ process/ otherwise effective from February 05, 2026 to February 04, 2027, pursuant to Circular no HO/38/13/11(2)2026-MIRSD-POD/ I/3750/2026 dated January 30, 2026.

During this period, the Securities that are re-lodged for transfer shall be issued only in demat mode and shall be under lock-in for a period of one year from the date of registration of transfer. Such securities shall not be transferred/lien-marked/pledged during the said lock-in period.

For further details, please write to the Company at the designated email id: southernmagnesium@gmail.com or the Company's Registrar and Transfer Agent viz Aarthi Consultants Private Limited at aarthiconsultants@gmail.com for queries on the procedure and documentation.

The meeting commenced at 04:00 P.M. and concluded at 05:15 P.M

Kindly take the same on record.

For Southern Magnesium and Chemicals Limited

N. Rajender Prasad
Joint Managing Director and CFO
DIN: 00145659

Independent Auditor's Review Report on Quarterly and Year to Date 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 September 30, 2026 and year-to-date results for the period from April 01, 2026 to September 30, 2026 ("the statement") attached herewith, 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, which is the responsibility of the Company's Management and approved by the 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 issue a report on these financial statements 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 of unaudited financial results, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms 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

BRAHMAYYA & CO. CHARTERED ACCOUNTANTS HYDERABAD

(K.SHRAVAN)
Partner
Membership No. 215798

Date : 06.11.2026
Place : Hyderabad

UDIN: 26215798QBUTFW6652

SOUTHERN MAGNESIUM AND CHEMICALS LIMITED

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SOUTHERN MAGNESIUM AND CHEMICALS LIMITED
CIN: L27109TG1985PLC005303
Regd. office : Deccan Chambers, 5th Floor, 6-3-666/B, Somajiguda, Hyderabad – 500082
Un-Audited Financial Results for the Quarter and the Half Year Ended 30th September , 2026

(Rupees in lakhs)

S.NO	Particulars	For the Quarter ended			Half Year Ended		For the Year Ended
		30.09.2026 (Un-Audited)	30.06.2026 (Un-Audited)	30.09.2025 (Un-Audited)	30.09.2026 (Un-Audited)	30.09.2025 (Un-Audited)	31.03.2026 (Audited)
I	Revenue From Operations	28.80	31.54	165.81	60.34	187.51	335.55
II	Other Income	24.43	7.51	12.51	31.94	23.26	63.52
III	**Total Income (I+II)**	53.23	39.05	178.32	92.28	210.77	399.07
IV	**EXPENSES**						
	Cost of materials consumed	26.12	10.34	120.87	36.46	142.35	199.28
	Changes in inventories of finished goods,Stock-in -Trade and work-in-progress	(4.10)	19.80	(12.84)	15.70	(31.24)	11.15
	Employee benefits expense	16.04	15.57	21.38	31.61	43.78	82.15
	Finance costs	9.65	9.53	10.04	19.18	18.19	37.95
	Depreciation and amortization expense	0.45	0.45	1.28	0.90	2.56	3.77
	Other expenses	8.73	32.84	9.89	41.57	20.63	40.91
	Total expenses (IV)	56.89	88.53	150.62	145.42	196.27	375.21
V	**Profit/(loss) before exceptional items and tax (III- IV)**	(3.66)	(49.48)	27.70	(53.14)	14.50	23.86
VI	Exceptional Items	-	-	-	-	-	-
VII	**Profit/(loss) before tax (V+VI)**	(3.66)	(49.48)	27.70	(53.14)	14.50	23.86
VIII	Tax expense:						
	Current tax	-	-	3.86	-	3.86	7.12
	Relating to earliery years	-	-	-	-	-	5.21
	Deferred tax	(13.78)	0.53	3.11	(13.25)	(0.21)	(1.11)
IX	**Profit/(Loss) for the period (VII-VIII)**	10.12	(50.01)	20.73	(39.89)	10.85	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**	10.12	(50.01)	20.73	(39.89)	10.85	12.64
XII	Earnings per equity share- Basic and Diluted	0.34	(1.67)	0.69	(1.33)	0.36	0.42
	Weighted Average number of equity shares in nos	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000

Notes:

1.The Un-Audited financial results of the Company have been prepared in accordance with the Indian Accounting Standards ("Ind AS") prescribed under section 133 of the Companies Act,2013 ("the Act") read with relevant rules issued thereunder and other accounting principles generally accepted in India and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations,2015 .

2.The above Un-Audited financial results for the quarter and half year ended 30th September, 2026, were reviewed by Audit Committee and approved by the Board of Directors of the Company at their respective meetings held on 6th November, 2026 . The above results have been subjected to limited review by the statutory auditors of the Company. An unqualified report has been issued by them thereon.

3. The Company's business activity falls within a single business segment i.e Magnesium in terms of IND AS 108 on operating segments.

4. Comparitive figures have been re-arranged wherever necessary to make them comparable with those of current period.

For and on behalf of the Board of Directors

N.Rajender Prasad
Joint Managing Director

Place : Hyderabad
Date : 06-11-2026

BRAHMAYYA & CO. CHARTERED ACCOUNTANTS HYDERABAD

SOUTHERN MAGNESIUM AND CHEMICALS LIMITED

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Southern Magnesium and Chemicals Limited
CIN- L27109TG1985PLC005303

Un-Audited Balance Sheet as at 30-09-2026

(Rs.in Lakhs)

Particulars	As at 30.09.2026 (Un-Audited)	As at 31.03.2026 (Audited)
ASSETS		
(a) Property, Plant and Equipment	22.58	23.49
(b) Financial Assets		
(i) Other Financial Assets	596.52	596.52
(c) Deferred Tax Asset	14.49	1.24
Total non current asset	**633.59**	**621.25**
Current assets		
(a) Inventories	798.81	814.51
(b) Financial Assets		
(i) Trade receivables	18.86	33.49
(ii) Cash and cash equivalents	11.58	1.35
(iii) Others bank balances	305.00	305.00
(iv) Others financial assets	13.88	11.17
(c) Other current assets	53.36	12.79
(d) Income Tax Asset (net)	4.04	0.55
Total Current Assets	**1,205.53**	**1,178.86**
TOTAL ASSETS	**1,839.12**	**1,800.11**
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share capital	300.00	300.00
(b) Other Equity	964.93	1,004.82
	1,264.93	**1,304.82**
Liabilities		
Non - current liabilites	-	-
Total Non Current Liability	-	-
Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	517.70	466.83
(ii) Trade payables		
- Total outstanding dues of micro and small enterprises	-	-
- Total outstanding dues of other than micro and small enterprises	-	-
(iii) Other financial liabilities	17.79	19.50
(b) Other current liabilities	38.70	8.96
Total Current liabilities	**574.19**	**495.29**
TOTAL EQUITY & LIABILITIES	**1,839.12**	**1,800.11**

For Southern Magnesium & Chemicals Limited

Joint Managing Director

BRAHMAYYA & CO. CHARTERED ACCOUNTANTS HYDERABAD

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Southern Magnesium and Chemicals Limited
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Regd. office : Deccan Chambers, 5th Floor, 6-3-666/B, Somajiguda, Hyderabad – 500 082
Statement of Cash Flow for the Half Year Ended 30th September, 2026

(Rs. In Lakhs)

Particulars	For the Hald Year Ended	
	30-09-2026 (Un-Audited)	30-09-2025 (Un-Audited)
A. Cash Flow From Operating Activities		
Profit/ (Loss) before tax	(53.15)	14.50
Adjustments for:		
Depreciation and amortization expense	0.90	2.56
Interest income	(31.94)	(23.26)
Finance Cost	19.18	18.19
Operating Profit before working capital Changes	**(65.01)**	**11.99**
Movment in Working Capital	-	-
Decrease/(increase) in inventories	15.70	74.15
Decrease/(increase) in trade receivables	14.63	30.94
Increase / (decrease) Trade payables	-	(220.80)
Decrease / (Increase) in financial assets and non-financial assets	(43.76)	28.92
Increase / (decrease) in financial iabilities and other liabilities	28.03	(75.88)
Cash Generated from Operations	**(50.41)**	**(150.68)**
Taxes Paid (Net of Refund Received)	(3.49)	(4.13)
Net Cash flow from Operating Activities (A)	**(53.90)**	**(154.81)**
Cash Flow From Investing Activities		
Purchase of Property plant and equipment and intangible assets incl. CWIP	-	-
Movment in other bank balances	-	10.85
Interest Received	32.44	23.26
Net cash flow generated/(used) from investing activities (B)	**32.44**	**34.11**
Cash flows from financing activities		
Proceeds from/(repayment of) long-term loans and borrowings, net	-	-
Proceeds from/(repayment of) short-term loans and borrowings, net	50.87	140.29
Interest paid	(19.18)	(18.19)
Net cash from/(used in) financing activities (C)	**31.69**	**122.10**
Net increase in cash and cash equivalents (A+B+C)	**10.23**	**1.40**
Cash and cash equivalents at the beginning of the year	1.35	1.97
	-	-
Cash and cash equivalents at the end of the year	**11.58**	**3.37**
Component of Cash and Cash Equivalent		
Cash in Hand	0.53	0.40
Balance with banks In current Account	11.05	2.97
Total Cash and Cash Equivalents in Cash Flow Statement	**11.58**	**3.37**

BRAHMAYYA & CO. CHARTERED ACCOUNTANTS HYDERABAD

For Southern Magnesium & Chemicals Limited

Joint Managing Director