



# Samrat Pharmachem Limited

Manufacturers & Exporters of Pharmaceutical Chemicals

## Regd. Office & Factory

Plot No. A2/3445, 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 : (91-22) 26701050 / 1 / 2 / 3  
Email: contact@samratpharmachem.in

**February 10, 2022**

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

**Scrip Code: 530125**

Dear Sir,

**Sub: Approval of Un-Audited Financial Results for the quarter ended December 31, 2021**

We wish to inform you that the Board of Directors of the Company at its meeting held today i.e. Thursday, February 10, 2022, the Board has considered and took on record the attached Un-Audited Standalone Financial Results of the Company for the quarter ended December 31, 2021, 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 14:30 hrs and concluded at 15:30 hrs.

Kindly inform all your members.

Thanking you,

Yours faithfully,  
**For Samrat Pharmachem Limited**

**Nishant Kankaria**  
**Company Secretary & Compliance Officer**



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Corp Office : 701/702, Business Square, M. A. Road, Andheri (West), Mumbai - 400 058.  
GIN : L24230GJ1992PLC017820

Statement of Standalone Unaudited Results for the Quarter ended 31 December, 2021

(Rs. In Lakhs)

Particulars	Quarter ended			Year to date ended		Previous
	31-Dec-21	30-Sep-21	31-Dec-20	31-Dec-21	31-Dec-20	Year Ended
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1 (a). Net Income from Sales / Services	5,534.39	5,907.62	5,484.62	16,165.39	13,160.52	17,901.78
(b) Other Operating Income	23.42	7.25	9.48	46.47	14.16	46.28
Total Income	5,557.81	5,914.87	5,494.10	16,211.86	13,174.68	17,948.06
2. Expenditure						
a) Cost of materials consumed	4,422.04	5,213.81	5,237.94	14,131.66	11,910.40	16,201.76
b) Purchase of Traded Goods	0.00	0.00	0.00	0.00	0.00	0.00
c) Change in Inventories of Finished Goods and Work-in-Progress	29.50	116.79	(172.61)	81.13	158.74	222.75
d) Employee Costs	46.86	39.84	47.70	124.72	105.53	149.80
e) Interest	12.55	20.66	36.21	50.63	110.19	127.67
f) Depreciation & Amortisation expense	15.14	14.76	12.73	44.39	35.82	49.29
g) Other Expenses	175.81	121.89	126.70	410.49	313.65	460.64
(i) Manufacturing Expenses	109.72	76.48	79.08	275.64	207.66	286.50
(ii) Administration Expenses	26.46	18.55	16.53	58.91	46.43	72.44
(iii) Selling & Distribution Expenses	39.63	26.86	31.09	75.94	59.56	101.70
Total	4,701.90	5,527.75	5,288.67	14,843.02	12,634.33	17,211.91
3. Profit before exceptional & extraordinary items & tax	855.91	387.12	205.43	1,368.84	540.35	736.15
4. Exceptional Items	0.00	0.00	0.00	0.00	0.00	(1.77)
5. Profit before extraordinary items & tax	855.91	387.12	205.43	1,368.84	540.35	734.38
6. Extraordinary items	0.00	0.00	0.00	0.00	0.00	0.00
7. Profit before tax	855.91	387.12	205.43	1,368.84	540.35	734.38
8. Tax expense						
a) Current Tax	(211.58)	(94.42)	(49.09)	(335.83)	(130.64)	(172.29)
b) Deferred Tax	0.36	(13.75)	(2.75)	(13.99)	(32.37)	(28.78)
Total Tax Expense	(211.22)	(108.17)	(51.84)	(349.82)	(163.01)	(201.07)
9. Profit (Loss) for the period after tax	644.69	278.95	153.59	1,019.02	377.34	533.31
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	644.69	278.95	153.59	1,019.02	377.34	533.31
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	20.87	9.03	4.97	32.98	12.21	17.26
b) Diluted	20.87	9.03	4.97	32.98	12.21	17.26

#### Notes:

- The above results were reviewed by the Audit Committee of the Board of Directors
- The Statutory Auditors have carried out a limited review of the results for the quarter ended 31 December, 2021.
- The above results have been taken on record by the Board of Directors at its Meeting held on Thursday, 10 February 2022 at the Corporate Office of the Company.
- 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 31 December 2021 have been prepared in accordance with Companies (Indian Accounting Standard) Rules, 2015 as prescribed under section 133 of the Companies Act, 2013.
- The Company manufactures pharmaceutical chemicals, which is a single business segment.
- Figures for the previous period have been regrouped / reclassified, wherever necessary.

By order of the Board of Directors  
For Samrat Pharmachem Limited

Rajesh Mehta  
Director

Place : Mumbai  
Date : 10 February 2022





# Shah & Savla LLP

Chartered Accountants

CA Mulesh Savla  
Advisory & Regulatory

CA Nilesh Dedhia  
Direct Tax & Litigation

CA Miral Nagda  
Audit & Assurance


CA Nihar Dharod  
Indirect Tax & Litigation

## Independent Auditor's Review Report on Quarterly and Year-to-date Unaudited Financial Results of the Company pursuant to the regulation 33 of SEBI (Listing obligations and Disclosure Requirements) Regulation, 2015, as amended

### To the Board of Directors of Samrat Pharmachem Limited

1. We have reviewed the accompanying statement of unaudited financials result of Samrat Pharmachem Limited, for the Quarter ended 31<sup>st</sup> December, 2021 and year to date results for the period from 01 April 2021 to 31 December 2021 (the "statement") attached herewith, being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015, as amended.
2. This statement, which is the responsibility of the Company's Management and approved by the Board of Directors / Committee of Board of Directors has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS 34), 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 the statement based on our review.
3. 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" 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 statement is free of material misstatements. A review of interim financial information consists 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.
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 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 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 Shah & Savla LLP  
Chartered Accountants  
Firm Reg: No.:109364W/W100143

  
CA. Mulesh M. Savla  
(Partner)  
Membership No. 038404



UDIN : 22038404ABENLN3092

Place: Mumbai

Date: 10<sup>th</sup> February, 2022