

General information about company	
Scrip code	520075
NSE Symbol	
MSEI Symbol	
ISIN*	INE706B01012
Name of company	SAMKRG PISTONS AND RINGS LIMITED
Type of company	
Class of security	Equity
Date of start of financial year	01-04-2022
Date of end of financial year	31-03-2023
Date of board meeting when results were approved	30-05-2023
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	22-05-2023
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	AUTOMOBILE PISTONS AND RINGS
Start date and time of board meeting	30-05-2023 11:00
End date and time of board meeting	30-05-2023 12:30
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	01-01-2023	01-04-2022
B	Date of end of reporting period	31-03-2023	31-03-2023
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	5349.22	23602.523
	Other income	92	183.35
	Total income	5441.22	23785.873
2	Expenses		
(a)	Cost of materials consumed	3085.33	11717.156
(b)	Purchases of stock-in-trade	0	0
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-695	-329.58
(d)	Employee benefit expense	1312	4375.02
(e)	Finance costs	162	340.759
(f)	Depreciation, depletion and amortisation expense	410	1324.796
(f)	Other Expenses		
1	Power and fuel, stores& spares and other expenses	786	4440.02
10			
	Total other expenses	786	4440.02
	Total expenses	5060.33	21868.171

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	01-01-2023	01-04-2022
B	Date of end of reporting period	31-03-2023	31-03-2023
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	380.89	1917.702
4	Exceptional items	0	0
5	Total profit before tax	380.89	1917.702
7	Tax expense		
8	Current tax	184	503.51
9	Deferred tax	-54	-54
10	Total tax expenses	130	449.51
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	250.89	1468.192
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	250.89	1468.192
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)
A	Date of start of reporting period	01-01-2023	01-04-2022
B	Date of end of reporting period	31-03-2023	31-03-2023
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	250.89	1468.192
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	982.05	982.05
	Face value of equity share capital	982.05	982.05
27	Details of debt securities		
28	Reserves excluding revaluation reserve		17003.378
29	Earnings per share		
i	Earnings per equity share for continuing operations		
	Basic earnings (loss) per share from continuing operations	0	0
	Diluted earnings (loss) per share from continuing operations	0	0
ii	Earnings per equity share for discontinued operations		
	Basic earnings (loss) per share from discontinued operations	2.5	14.952
	Diluted earnings (loss) per share from discontinued operations	2.5	14.952
ii	Earnings per equity share		
	Basic earnings (loss) per share from continuing and discontinued operations	2.5	14.952
	Diluted earnings (loss) per share from continuing and discontinued operations	2.5	14.952
30	Debt equity ratio		
31	Debt service coverage ratio		
32	Interest service coverage ratio		
33	Disclosure of notes on financial results		

Statement of Asset and Liabilities	
Particulars	Current year ended (dd-mm-yyyy)
Date of start of reporting period	01-04-2022
Date of end of reporting period	31-03-2023
Whether results are audited or unaudited	Audited
Nature of report standalone or consolidated	Standalone
Assets	
1 Non-current assets	
Property, plant and equipment	12744.6
Capital work-in-progress	458.717
Investment property	0
Goodwill	0
Other intangible assets	0
Intangible assets under development	0
Biological assets other than bearer plants	0
Investments accounted for using equity method	0
Non-current financial assets	
Non-current investments	373.96
Trade receivables, non-current	0
Loans, non-current	0
Other non-current financial assets	0
Total non-current financial assets	373.96
Deferred tax assets (net)	0
Other non-current assets	0
Total non-current assets	13577.277
2 Current assets	
Inventories	4329.34682
Current financial asset	
Current investments	0
Trade receivables, current	5331.181
Cash and cash equivalents	42.929
Bank balance other than cash and cash equivalents	0
Loans, current	233.081
Other current financial assets	0
Total current financial assets	5607.191
Current tax assets (net)	0
Other current assets	0
Total current assets	9936.53782

Statement of Asset and Liabilities	
	Current year ended (dd-mm-yyyy)
Date of start of reporting period	01-04-2022
Date of end of reporting period	31-03-2023
Whether results are audited or unaudited	Audited
Nature of report standalone or consolidated	Standalone
3 Non-current assets classified as held for sale	0
4 Regulatory deferral account debit balances and related deferred tax Assets	0
Total assets	23513.81482
Equity and liabilities	
Equity	
Equity attributable to owners of parent	
Equity share capital	982.05
Other equity	17003.378
Total equity attributable to owners of parent	17985.428
Non controlling interest	
Total equity	17985.428
Liabilities	
Non-current liabilities	
Non-current financial liabilities	
Borrowings, non-current	0
Trade payables, non-current	0
Other non-current financial liabilities	0
Total non-current financial liabilities	0
Provisions, non-current	161.96
Deferred tax liabilities (net)	302.974
Deferred government grants, Non-current	0
Other non-current liabilities	1139.022
Total non-current liabilities	1603.956
Current liabilities	
Current financial liabilities	
Borrowings, current	1840.156
Trade payables, current	703.325
Other current financial liabilities	48.098
Total current financial liabilities	2591.579
Other current liabilities	0
Provisions, current	1332.852
Current tax liabilities (Net)	0
Deferred government grants, Current	0
Total current liabilities	3924.431
3 Liabilities directly associated with assets in disposal group classified as held for sale	0
4 Regulatory deferral account credit balances and related deferred tax liability	0
Total liabilities	5528.387
Total equity and liabilities	23513.815
Disclosure of notes on assets and liabilities	

Format for Reporting Segmenet 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	01-01-2023	01-04-2022
Date of end of reporting period	31-03-2023	31-03-2023
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	01-04-2022
B	Date of end of reporting period	31-03-2023
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	1917.702
	Adjustments for reconcile profit (loss)	
	Adjustments for finance costs	340.759
	Adjustments for decrease (increase) in inventories	-637.029
	Adjustments for decrease (increase) in trade receivables, current	-741.019
	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
	Adjustments for other bank balances	0
	Adjustments for increase (decrease) in trade payables, current	0
	Adjustments for increase (decrease) in trade payables, non-current	0
	Adjustments for increase (decrease) in other current liabilities	0
	Adjustments for increase (decrease) in other non-current liabilities	0
	Adjustments for depreciation and amortisation expense	1324.79
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
	Adjustments for provisions, current	-187.39
	Adjustments for provisions, non-current	25
	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	0
	Adjustments for interest income	0
	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)	21.72
	Other adjustments for non-cash items	0
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
	Total adjustments for reconcile profit (loss)	146.831
	Net cash flows from (used in) operations	2064.533
	Dividends received	0
	Interest paid	340.76
	Interest received	0
	Income taxes paid (refund)	250
	Other inflows (outflows) of cash	-243.28
	Net cash flows from (used in) operating activities	1230.493
	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	0
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	0
Purchase of property, plant and equipment	927.8
Proceeds from sales of investment property	0
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	0
Interest received	0
Income taxes paid (refund)	0
Other inflows (outflows) of cash	-130.44
Net cash flows from (used in) investing activities	-1058.24
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	87.32
Repayments of borrowings	0
Payments of finance lease liabilities	0
Payments of lease liabilities	0
Dividends paid	0
Interest paid	0
Income taxes paid (refund)	0
Other inflows (outflows) of cash	-286.74
Net cash flows from (used in) financing activities	-199.42
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-27.167

	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	-27.167
	Cash and cash equivalents cash flow statement at beginning of period	70.09
	Cash and cash equivalents cash flow statement at end of period	42.923

