

Ref.: SPRL/CS/ 2024/ 042

Date: November 4, 2024

To,
BSE Limited
Phiroze Jeejeebhoy Towers,
1st Floor, Dalal Street,
Mumbai- 400 001.

Dear Sir,

Sub.: Outcome of Board Meeting- Reg

Script Code: 520075

The Board of Directors at the meeting held today i.e. November 4, 2024 at the registered office of the Company at 1-201, Divyashakti Complex, 7-1-58, Ameerpet, Hyderabad- 500016 have inter-alia considered and approved the following businesses:

1. The Unaudited Standalone Financial Results including statement of Assets and Liability and Cash Flow statement for the quarter and half year ended September 30, 2024.

Accordingly, we are submitting herewith the said Unaudited Standalone Financial Results along with statement of Assets and Liability and Cash Flow statement for the quarter and half year ended September 30, 2024 and Limited Review Report thereon as received from the statutory auditor of the company.

2. The enclosed updated policy on dealing with related party transactions.

The meeting commenced at 11:00 a.m. and concluded at 12:55 p.m.

This is for your kind information and records.

Thanking you,

For SAMKRG PISTONS AND RINGS LIMITED



DINKER MISHRA
COMPANY SECRETARY &
COMPLIANCE OFFICER

UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2024

(Rs. Lakhs)

SL.NO	PARTICULARS	Quarter Ended			Half Year Ended		Year Ended
		30.09.2024 (Unaudited)	30.06.2024 (Unaudited)	30.09.2023 (Unaudited)	30.09.2024 (Unaudited)	30.09.2023 (Unaudited)	31.03.2024 (Audited)
	Income						
1	Revenue from operations	6201.60	5728.96	6480.19	11930.56	11927.06	24670.14
2	Other Income	24.40	32.79	60.73	57.19	81.44	151.23
3	Total Revenue (1+2)	6226.00	5761.75	6540.92	11987.75	12008.50	24821.37
4	Expenses						
	a) Cost of material consumed	2858.09	3008.90	2738.23	5866.99	5524.95	11358.36
	b) Change in inventories of finished goods, work-in-progress and stock-in-trade	54.99	-174.98	364.90	-119.99	747.90	202.78
	c) Employees benefits expenses	1357.58	1291.52	1340.15	2649.10	2356.11	5286.90
	d) Finance cost	143.40	125.32	124.48	268.72	204.87	379.40
	e) Depreciation	356.56	354.62	364.15	711.18	664.15	1291.97
	f) Power & fuel	539.48	503.93	542.92	1043.41	990.25	2046.78
	g) Stores & Spares consumption	244.91	100.06	222.22	344.97	302.62	536.53
	h) Other expenditure	387.52	297.30	677.76	684.83	908.52	2093.08
	Total Expenses (a...h)	5942.53	5506.67	6374.80	11449.21	11699.38	23195.80
5	Profit before exceptional and tax (3-4)	283.47	255.08	166.12	538.54	309.12	1625.57
6	Exceptional items						
7	Profit before tax (5-6)	283.47	255.08	166.12	538.54	309.12	1625.57
8	Tax Expense						
	Current Tax	77.12	58.45	35.00	135.57	65.00	380.67
	Deferred Tax	9.41	8.31	0	17.72	0	-16.09
9	Profit/Loss for the period/year (7-8)	196.94	188.32	131.12	385.25	244.12	1260.98
10	Total comprehensive income/ (expense)	196.94	188.32	131.12	385.25	244.12	1260.98
11	Paid-up equity share capital (Face Value of the Share Rs.10)	982.05	982.05	982.05	982.05	982.05	982.05
12	Reserves excluding Revaluation Reserves as per balance sheet						17868.31
13	Earnings Per Share (EPS) - in Rs.10/-each						
	a) Basic	2.01	1.92	1.34	3.92	2.49	12.84
	b) Diluted	2.01	1.92	1.34	3.92	2.49	12.84

**For and on behalf of the Board
For SAMKRG PISTONS AND RINGS LIMITED**



S. Karunakar
S.KARUNAKAR

**Chairman & Managing Director
DIN: 01665760**

Place : Hyderabad
Date 04.11.2024

STATEMENT OF ASSETS AND LIABILITIES (UNAUDITED) AS AT 30TH SEPTEMBER 2024

(Rs in Lakhs)

	Particulars	As at	
		30th September, 2024	31st March, 2024
		Unaudited	Audited
I	ASSETS		
	NON-CURRENT ASSETS		
	(a) Fixed Assets	13663.20	14159.10
	(b) Capital Work in progress	698.89	496.71
	(c) Non Current investments	0.00	0.00
	(d) Defered Tax assets (Net)	0.00	0.00
	(e) Long-term loans and advances	456.40	454.06
	(f) Other non-current assets	0.00	0.00
	Sub-Total -Non- Current Assets	14818.49	15109.87
	CURRENT ASSETS		
	(a) Inventories	3474.88	3734.67
	(b) Trade Receivables	5410.73	6878.34
	(c) Cash and Cash equivalents	546.99	105.00
	(d) Short - term loans and advances	629.79	371.34
	(e) Other current assets	0.00	0.00
	Sub-Total -Current Assets	10062.39	11089.35
	TOTAL - ASSETS	24880.88	26199.22
II	EQUITY AND LIABILITIES		
	1. EQUITY		
	a) Equity Share Capital	982.05	982.05
	b) Other Equity	18207.71	18018.85
	Sub-Total -Share holders' funds	19189.76	19000.90
	2. Non-Current Liabilities		
	a) Long - term borrowings	0.00	0.00
	b) Defered tax liabilities (Net)	304.60	286.88
	c) Other long - term liabilities	1050.00	1050.00
	d) Long- term provisions	76.77	162.92
	Sub-Total -Non-Current Liabilites	1431.37	1499.80
	2. Current Liabilities		
	a) Borrowings	2480.39	3007.02
	b) Trade Payables	1525.32	1265.75
	c) Other Current Financial liabilities	53.76	53.25
	d) Provisions	200.28	1372.50
	Sub-Total -Current Liabilites	4259.75	5698.52
	TOTAL - EQUITY AND LIABILITIES	24880.88	26199.22

Notes:

- 1 The unaudited standalone financial results were reviewed by Audit Committee and approved by the Board of Directors at their respective meeting held on 04.11.2024 and have undergone "Limited Review" by the statutory auditor of the company.
- 2 The above results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (IND AS) prescribed under section 133 of the Companies Act, 2013 and other recognized accounting practices and policies to the extent applicable.
- 3 The company operates in only one segment namely manufacturing of "Automobile components"
- 4 There is no any subsidiary, associate and joint venture company as on 30.09.2024
- 5 The above unaudited standalone financial results for the quarter ended and Half year ended September 30, 2024 is being published as per the format prescribed under Regulation 33 of SEBI (Listing Obligations and Discloser Requirements) Regulations, 2015. The said financial results are also available on the BSE website www.bseindia.com and on the company's website www.samkrgpistonsandrings.com



For and on behalf of the Board
for SAMKRG PISTONS AND RINGS LIMITED

S. Karunakar
S.KARUNAKAR

Chairman & Managing Director

DIN: 01665760

Place : Hyderabad
Date : 04-11-2024
Plant I (Pistons) :
Sy.No. 537, Temple Road,
Bonthapally (P.O.), Gummadidal (mdl),
Sangareddy (Dist) - 502 313. T.S.
Ph : 08458-282000
E-mail : plant1@samkrg.com

Plant II (Rings) :
Sy. No. 33, Varisam (Vig),
Pydibhimavaram (P.O.)
Srikakulam (Dist.) - 532 409. A.P.
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E-mail : mis@samkrg.com

Plant III (Pistons) :
Sy. No. 232, Arinama Akkivalasa (Vig.)
Ailnagaram (P.O.) Etcherla (Mdl.)
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Ph: 08942-231197 Fax : 08942-231196
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SAMKRG PISTONS AND RINGS LIMITED
CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2024

Rs. In Lakhs

Particulars	For Half Year Ended Sep 2024	For Half Year Ended Sep 2023
CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit Before Tax and exceptional items	538.56	309.12
ADJUSTMENTS FOR:		
Depreciation	711.17	664.15
Interest	268.72	204.87
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	1518.45	1178.14
ADJUSTMENTS FOR:		
Increase in receivables	1467.60	-991.57
Decrease in inventories	259.78	1161.60
Increase in loans and advances	-190.72	-601.17
Decrease in payables	-1096.47	-405.93
CASH GENERATED FROM OPERATIONS	1958.65	341.07
Interest paid	268.72	204.87
Taxes paid	50.00	50.00
Gratuity paid	86.15	0.00
NET CASH FLOW FROM OPERATING ACTIVITIES	1553.78	86.20
Net Increase in Bank Borrowings		
Net Increase in Cash Flow	1553.78	86.20
CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Fixed Assets(NET OF SALE)	215.27	31.20
CAPITAL WORK IN PROGRESS	202.19	596.96
Term loans	180.90	
NET CASH USED IN INVESTING ACTIVITIES	598.36	628.15
CASH FLOW FROM FINANCING ACTIVITIES		
increase in long term loans and advances	-2.33	
Decrease (Decrease) in Working Capital Loan (net of payments)	-707.52	588.53
Dividend and Dividend tax	196.41	
NET CASH USED IN FINANCING ACTIVITIES	-513.44	588.53
NET INCREASE IN CASH AND CASH EQUIVALENTS	441.99	46.58
CASH AND CASH EQUIVALENTS AS AT THE COMMENCEMENT OF THE YEAR	105.00	42.92
CASH AND CASH EQUIVALENTS AS AT THE END OF THE YEAR	546.99	89.50

NOTES: The above Cash Flow statement has been prepared under the indirect method as set out in the accounting standard-3 on Cash Flow statements.(IND AS-7)

For and on behalf of the Board
For SAMKRG PISTONS AND RINGS LIMITED



S. Karunakar
S. KARUNAKAR

Chairman & Managing Director

DIN: 01665760

Place : Hyderabad

Date: 04.11.2024

Plant I (Pistons):
Bonhapally (P.O.), Gummadidala (mdl),
Sangareddy (Dist) - 502 313. T.S.
Ph : 08458-282000
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M.V.N.MURTHY
FCA., ACS
CHARTERED ACCOUNTANT

Independent Auditor's Review Report on Unaudited 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
Samkrp Pistons and Rings Limited
Hyderabad.

1. We have reviewed the accompanying statement of unaudited standalone financial results of Samkrp Pistons and Rings Limited ("the Company") for the Quarter and Half-Year ended 30th September, 2024, attached herewith being submitted by the company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015 (the "Listing Regulations, 2015"), read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016.
2. The Statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on this statement based on our review.
3. We conducted our review 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 this statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and 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 standalone financial results prepared in all material respects in accordance with Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued there under 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, read with SEBI Circular No. CIR/CFD/FAC/ 62/2016 dated July 5, 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Hyderabad
Date: 04-11-2024
UDIN: 24201445BKCILA6183

MVN MURTHY,
Chartered Accountant
Membership No.201445

(MVN Murthy)
M.No.201445



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