

**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  | 01-04-2023                       |
| Date of end of financial year  | 31-03-2024                       |
| Date of board meeting when results were approved   | 09-08-2023                       |
| Date on which prior intimation of the meeting for considering financial results was informed to the exchange | 02-08-2023                       |
| Description of presentation currency   | INR                              |
| Level of rounding used in financial results  | Lakhs                            |
| Reporting Quarter  | First quarter                    |
| Nature of report standalone or consolidated  | Standalone                       |
| Whether results are audited or unaudited   | Unaudited                        |
| Segment Reporting  | Single segment                   |
| Description of single segment  | AUTOMOBILE PISTONS AND RINGS     |
| Start date and time of board meeting   | 09-08-2023 11:00                 |
| End date and time of board meeting   | 09-08-2023 12:10                 |
| Whether cash flow statement is applicable on company   |                                  |
| Type of cash flow statement  |                                  |
| Declaration of unmodified opinion or statement on impact of audit qualification                              | Not applicable                   |

## Financial Results – Ind-AS

| Particulars   |   | 3 months/ 6 months ended<br>(dd-mm-yyyy) | Year to date figures for current period<br>ended (dd-mm-yyyy) |
|---------------|---|--|---|
| A             | Date of start of reporting period   | 01-04-2023                               | 01-04-2023  |
| B             | Date of end of reporting period   | 30-06-2023                               | 30-06-2023  |
| C             | Whether results are audited or unaudited  | Unaudited                                | Unaudited   |
| D             | Nature of report standalone or consolidated   | Standalone                               | Standalone  |
| <b>Part I</b> | <b>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.</b> |  |   |
| <b>1</b>      | <b>Income</b>   |  |   |
|               | Revenue from operations   | 5446.87                                  | 5446.87   |
|               | Other income  | 21                                       | 21  |
|               | <b>Total income</b>   | <b>5467.87</b>                           | <b>5467.87</b>  |
| <b>2</b>      | <b>Expenses</b>   |  |   |
| (a)           | Cost of materials consumed  | 2786.71                                  | 2786.71   |
| (b)           | Purchases of stock-in-trade   | 0  | 0   |
| (c)           | Changes in inventories of finished goods, work-in-progress and stock-in-trade   | 383                                      | 383   |
| (d)           | Employee benefit expense  | 1015.96                                  | 1015.96   |
| (e)           | Finance costs   | 80.39                                    | 80.39   |
| (f)           | Depreciation, depletion and amortisation expense  | 300                                      | 300   |
| <b>(f)</b>    | <b>Other Expenses</b>   |  |   |
| 1             | Power Ufuel   | 447.33                                   | 447.33  |
| 2             | stores & spares consumption   | 80.4                                     | 80.4  |
| 3             | other expenditure   | 230.76                                   | 230.76  |
| 10            |   |  |   |
|               | <b>Total other expenses</b>   | <b>758.49</b>                            | <b>758.49</b>   |
|               | <b>Total expenses</b>   | <b>5324.55</b>                           | <b>5324.55</b>  |

## Financial Results – Ind-AS

| Particulars   |   | 3 months/ 6 months ended<br>(dd-mm-yyyy) | Year to date figures for current<br>period ended (dd-mm-yyyy) |
|---------------|---|--|---|
| A             | Date of start of reporting period   | 01-04-2023                               | 01-04-2023  |
| B             | Date of end of reporting period   | 30-06-2023                               | 30-06-2023  |
| C             | Whether results are audited or unaudited  | Unaudited                                | Unaudited   |
| D             | Nature of report standalone or consolidated   | Standalone                               | Standalone  |
| <b>Part I</b> | <b>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.</b> |  |   |
| <b>3</b>      | <b>Total profit before exceptional items and tax</b>  | 143.32                                   | 143.32  |
| 4             | Exceptional items   | 0  | 0   |
| <b>5</b>      | <b>Total profit before tax</b>  | 143.32                                   | 143.32  |
| <b>7</b>      | <b>Tax expense</b>  |  |   |
| 8             | Current tax   | 30                                       | 30  |
| 9             | Deferred tax  | 0  | 0   |
| <b>10</b>     | <b>Total tax expenses</b>   | 30                                       | 30  |
| 11            | Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement  | 0  | 0   |
| <b>14</b>     | <b>Net Profit Loss for the period from continuing operations</b>  | 113.32                                   | 113.32  |
| 15            | Profit (loss) from discontinued operations before tax   | 0  | 0   |
| 16            | Tax expense of discontinued operations  | 0  | 0   |
| <b>17</b>     | <b>Net profit (loss) from discontinued operation after tax</b>  | 0  | 0   |
| 19            | Share of profit (loss) of associates and joint ventures accounted for using equity method   | 0  | 0   |
| <b>21</b>     | <b>Total profit (loss) for period</b>   | 113.32                                   | 113.32  |
| 22            | Other comprehensive income net of taxes   | 0  | 0   |

## Financial Results – Ind-AS

| Particulars   |   | 3 months/ 6 months ended<br>(dd-mm-yyyy) | Year to date figures for current period<br>ended (dd-mm-yyyy) |
|---------------|---|--|---|
| A             | Date of start of reporting period   | 01-04-2023                               | 01-04-2023  |
| B             | Date of end of reporting period   | 30-06-2023                               | 30-06-2023  |
| C             | Whether results are audited or unaudited  | Unaudited                                | Unaudited   |
| D             | Nature of report standalone or consolidated   | Standalone                               | Standalone  |
| <b>Part I</b> | <b>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.</b> |  |   |
| <b>23</b>     | <b>Total Comprehensive Income for the period</b>  | 113.32                                   | 113.32  |
| <b>24</b>     | <b>Total profit or loss, attributable to</b>  |  |   |
|               | Profit or loss, attributable to owners of parent  |  |   |
|               | Total profit or loss, attributable to non-controlling interests   |  |   |
| <b>25</b>     | <b>Total Comprehensive income for the period attributable to</b>  |  |   |
|               | 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   |
| <b>26</b>     | <b>Details of equity share capital</b>  |  |   |
|               | Paid-up equity share capital  | 982.05                                   | 982.05  |
|               | Face value of equity share capital  | 10                                       | 10  |
| <b>27</b>     | <b>Details of debt securities</b>   |  |   |
| 28            | Reserves excluding revaluation reserve  |  |   |
| <b>29</b>     | <b>Earnings per share</b>   |  |   |
| <b>i</b>      | <b>Earnings per equity share for continuing operations</b>  |  |   |
|               | Basic earnings (loss) per share from continuing operations  | 1.15                                     | 1.15  |
|               | Diluted earnings (loss) per share from continuing operations  | 1.15                                     | 1.15  |
| <b>ii</b>     | <b>Earnings per equity share for discontinued operations</b>  |  |   |
|               | Basic earnings (loss) per share from discontinued operations  | 0  | 0   |
|               | Diluted earnings (loss) per share from discontinued operations  | 0  | 0   |
| <b>ii</b>     | <b>Earnings per equity share</b>  |  |   |
|               | <b>Basic earnings (loss) per share from continuing and discontinued operations</b>  | 1.15                                     | 1.15  |
|               | <b>Diluted earnings (loss) per share from continuing and discontinued operations</b>  | 1.15                                     | 1.15  |
| 30            | Debt equity ratio   |  |   |
| 31            | Debt service coverage ratio   |  |   |
| 32            | Interest service coverage ratio   |  |   |
| <b>33</b>     | <b>Disclosure of notes on financial results</b>   |  |   |

**Format for Reporting Segment wise Revenue, Results and Capital Employed along with the company results**

| <b>Particulars</b>   | <b>3 months/ 6 month ended (dd-mm-yyyy)</b> | <b>Year to date figures for current period ended (dd-mm-yyyy)</b> |
|--|---|---|
| Date of start of reporting period                                      | 01-04-2023                                  | 01-04-2023  |
| Date of end of reporting period  | 30-06-2023                                  | 30-06-2023  |
| Whether accounts are audited or unaudited                              | Unaudited                                   | Unaudited   |
| Nature of report standalone or consolidated                            | Standalone                                  | Standalone  |
| <b>1 Segment Revenue (Income)</b>                                      |   |   |
| <b>(net sale/income from each segment should be disclosed)</b>         |   |   |
| <b>Total Segment Revenue</b>   |   |   |
| <b>Less: Inter segment revenue</b>                                     |   |   |
| <b>Revenue from operations</b>   |   |   |
| <b>2 Segment Result</b>  |   |   |
| <b>Profit (+) / Loss (-) before tax and interest from each segment</b> |   |   |
| <b>Total Profit before tax</b>   |   |   |
| <b>i. Finance cost</b>   |   |   |
| <b>ii. Other Unallocable Expenditure net off Unallocable income</b>    |   |   |
| <b>Profit before tax</b>   |   |   |
| <b>3 (Segment Asset - Segment Liabilities)</b>                         |   |   |
| <b>Segment Asset</b>   |   |   |
| <b>Total Segment Asset</b>   |   |   |
| <b>Un-allocable Assets</b>   |   |   |
| <b>Net Segment Asset</b>   |   |   |
| <b>4 Segment Liabilities</b>   |   |   |
| <b>Segment Liabilities</b>   |   |   |
| <b>Total Segment Liabilities</b>                                       |   |   |
| <b>Un-allocable Liabilities</b>  |   |   |
| <b>Net Segment Liabilities</b>   |   |   |
| <b>Disclosure of notes on segments</b>                                 |   |   |

