

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	10-11-2023
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	31-10-2023
Description of presentation currency	INR
Level of rounding used in financial results	Lakhs
Reporting Quarter	Half yearly
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	10-11-2023 11:00
End date and time of board meeting	10-11-2023 11:49
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	Not applicable

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	01-07-2023	01-04-2023
B	Date of end of reporting period	30-09-2023	30-09-2023
C	Whether results are audited or unaudited	Unaudited	Unaudited
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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	6480.185	11927.055
Other income	60.73	81.44
Total income	6540.915	12008.495

2 Expenses

(a) Cost of materials consumed	2738.23	5524.95
(b) Purchases of stock-in-trade		
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	364.9	747.9
(d) Employee benefit expense	1340.15	2356.11
(e) Finance costs	124.48	204.87
(f) Depreciation, depletion and amortisation expense	364.15	664.15
(f) Other Expenses		
1 Power and Fuel	542.915	990.249
2 Stores and Spares Consumption	222.216	302.616
3 Other Expenses	677.755	908.52
10		
Total other expenses	1442.886	2201.385
Total expenses	6374.796	11699.365

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3	Total profit before exceptional items and tax	166.119	309.13
4	Exceptional items	0	0
5	Total profit before tax	166.119	309.13
7	Tax expense		
8	Current tax	35	65
9	Deferred tax	0	0
10	Total tax expenses	35	65

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	131.119	244.13
15	Profit (loss) from discontinued operations before tax		
16	Tax expense of discontinued operations		
17	Net profit (loss) from discontinued operation after tax		
19	Share of profit (loss) of associates and joint ventures accounted for using equity method		
21	Total profit (loss) for period	131.119	244.13
22	Other comprehensive income net of taxes	0	0

Financial Results – Ind-AS

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23	Total Comprehensive Income for the period	131.119	244.13
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		
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		17092.2930939391
29	Earnings per share		
i	Earnings per equity share for continuing operations		
	Basic earnings (loss) per share from continuing	1.33515605111757	2.48582047757243

	operations		
	Diluted earnings (loss) per share from continuing operations	1.33515605111757	2.48582047757243
ii	Earnings per equity share for discontinued operations		
	Basic earnings (loss) per share from discontinued operations		
	Diluted earnings (loss) per share from discontinued operations		
ii	Earnings per equity share		
	Basic earnings (loss) per share from continuing and discontinued operations	1.33515605111757	2.48582047757243
	Diluted earnings (loss) per share from continuing and discontinued operations	1.33515605111757	2.48582047757243
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	Half year ended (dd-mm-yyyy)
	Date of start of reporting period	01-04-2023
	Date of end of reporting period	30-09-2023
	Whether results are audited or unaudited	Unaudited
	Nature of report standalone or consolidated	Standalone
	Assets	
1	Non-current assets	
	Property, plant and equipment	12111.6460136861
	Capital work-in-progress	1055.6732391
	Investment property	
	Goodwill	
	Other intangible assets	
	Intangible assets under development	
	Biological assets other than bearer plants	
	Investments accounted for using equity method	
	Non-current financial assets	
	Non-current investments	
	Trade receivables, non-current	
	Loans, non-current	
	Other non-current financial assets	373.96041

Total non-current financial assets**373.96041**

Deferred tax assets (net)

Other non-current assets

Total non-current assets**13541.2796627861****2 Current assets**

Inventories

3167.74387

Current financial asset

Current investments

Trade receivables, current

6322.750359

Cash and cash equivalents

89.5028183

Bank balance other than cash and cash equivalents

Loans, current

882.3452049

Other current financial assets

Total current financial assets**7294.5983822**

Current tax assets (net)

Other current assets

Total current assets**10462.3422522**

Statement of Asset and Liabilities

	Particulars	Half year ended (dd-mm-yyyy)
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3 Non-current assets classified as held for sale

4 Regulatory deferral account debit balances and related deferred tax Assets

Total assets**24003.6219149861****Equity and liabilities****Equity****Equity attributable to owners of parent**

Equity share capital

982.05

Other equity

17247.5006239391

Total equity attributable to owners of parent**18229.5506239391**

Non controlling interest

Total equity**18229.5506239391****Liabilities**

Non-current liabilities**Non-current financial liabilities**

Borrowings, non-current	1139.02245
Trade payables, non-current	
Other non-current financial liabilities	
Total non-current financial liabilities	1139.02245

Provisions, non-current	
Deferred tax liabilities (net)	160.05
Deferred government grants, Non-current	
Other non-current liabilities	302.9738
Total non-current liabilities	1602.04625

Current liabilities**Current financial liabilities**

Borrowings, current	2428.68306410002
Trade payables, current	1055.42335260001
Other current financial liabilities	48.0979415
Total current financial liabilities	3532.20435820002

Other current liabilities	
Provisions, current	639.8203914
Current tax liabilities (Net)	
Deferred government grants, Current	
Total current liabilities	4172.02474960002

3 Liabilities directly associated with assets in disposal group classified as held for sale

4 Regulatory deferral account credit balances and related deferred tax liability

Total liabilities 5774.07099960002

Total equity and liabilities 24003.6216235391

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	01-07-2023	01-04-2023
Date of end of reporting period	30-09-2023	30-09-2023
Whether accounts are audited or unaudited	Unaudited	Unaudited
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	6 months ended (dd-mm-yyyy)
A	Date of start of reporting period	01-04-2023
B	Date of end of reporting period	30-09-2023
C	Whether results are audited or unaudited	Unaudited
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Statement of cash flows

Cash flows from used in operating activities

Profit before tax 309.13

Adjustments for reconcile profit (loss)

Adjustments for finance costs 204.8685948

Adjustments for decrease (increase) in inventories 1161.60295

Adjustments for decrease (increase) in trade receivables, current	-991.5688981
Adjustments for decrease (increase) in trade receivables, non-current	
Adjustments for decrease (increase) in other current assets	
Adjustments for decrease (increase) in other non-current assets	-601.1749469
Adjustments for other financial assets, non-current	
Adjustments for other financial assets, current	
Adjustments for other bank balances	
Adjustments for increase (decrease) in trade payables, current	-405.932392188982
Adjustments for increase (decrease) in trade payables, non-current	
Adjustments for increase (decrease) in other current liabilities	
Adjustments for increase (decrease) in other non-current liabilities	
Adjustments for depreciation and amortisation expense	664.151992965978
Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	
Adjustments for provisions, current	
Adjustments for provisions, non-current	
Adjustments for other financial liabilities, current	
Adjustments for other financial liabilities, non-current	
Adjustments for unrealised foreign exchange losses gains	
Adjustments for dividend income	
Adjustments for interest income	
Adjustments for share-based payments	
Adjustments for fair value losses (gains)	
Adjustments for undistributed profits of associates	
Other adjustments for which cash effects are investing or financing cash flow	
Other adjustments to reconcile profit (loss)	
Other adjustments for non-cash items	
Share of profit and loss from partnership firm or association of persons or limited liability partnerships	
Total adjustments for reconcile profit (loss)	31.947
Net cash flows from (used in) operations	341.077
Dividends received	
Interest paid	204.8685948
Interest received	
Income taxes paid (refund)	50
Other inflows (outflows) of cash	
Net cash flows from (used in) operating activities	86.208
Cash flows from used in investing activities	
Cash flows from losing control of subsidiaries or other businesses	

Cash flows used in obtaining control of subsidiaries or other businesses	
Other cash receipts from sales of equity or debt instruments of other entities	
Other cash payments to acquire equity or debt instruments of other entities	
Other cash receipts from sales of interests in joint ventures	
Other cash payments to acquire interests in joint ventures	
Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	
Cash payment for investment in partnership firm or association of persons or limited liability partnerships	
Proceeds from sales of property, plant and equipment	
Purchase of property, plant and equipment	31.1979429999973
Proceeds from sales of investment property	
Purchase of investment property	
Proceeds from sales of intangible assets	
Purchase of intangible assets	
Proceeds from sales of intangible assets under development	
Purchase of intangible assets under development	
Proceeds from sales of goodwill	
Purchase of goodwill	
Proceeds from biological assets other than bearer plants	
Purchase of biological assets other than bearer plants	
Proceeds from government grants	
Proceeds from sales of other long-term assets	
Purchase of other long-term assets	
Cash advances and loans made to other parties	
Cash receipts from repayment of advances and loans made to other parties	
Cash payments for future contracts, forward contracts, option contracts and swap contracts	
Cash receipts from future contracts, forward contracts, option contracts and swap contracts	
Dividends received	
Interest received	
Income taxes paid (refund)	
Other inflows (outflows) of cash	-596.9558391
Net cash flows from (used in) investing activities	-628.154

Cash flows from used in financing activities

Proceeds from changes in ownership interests in subsidiaries	
Payments from changes in ownership interests in subsidiaries	
Proceeds from issuing shares	
Proceeds from issuing other equity instruments	

Payments to acquire or redeem entity's shares	
Payments of other equity instruments	
Proceeds from exercise of stock options	
Proceeds from issuing debentures notes bonds etc	
Proceeds from borrowings	588.526854500007
Repayments of borrowings	
Payments of finance lease liabilities	
Payments of lease liabilities	
Dividends paid	
Interest paid	
Income taxes paid (refund)	
Other inflows (outflows) of cash	
Net cash flows from (used in) financing activities	588.527
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	46.581
Effect of exchange rate changes on cash and cash equivalents	
Effect of exchange rate changes on cash and cash equivalents	
Net increase (decrease) in cash and cash equivalents	46.581
Cash and cash equivalents cash flow statement at beginning of period	42.92
Cash and cash equivalents cash flow statement at end of period	89.501