

**SAMKRG PISTONS AND RINGS LIMITED**  
**1-201, Divyashakti Complex, 7-1-58, Ameerpet, Hyderabad - 500016.**  
**UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2020**

(Rs. Lakhs)

SL.NO	PARTICULARS	Quarter Ended			Half Year Ended		Year Ended
		30.09.2020	30.06.2020	30.09.2019	30.09.2020	30.09.2019	31.03.2020
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	<b>Income</b>						
1	Revenue from operations	6219.83	1368.86	6361.31	7588.69	12223.71	23551.32
2	Other Income	51.03	28.58	22.7	79.61	47.26	171.72
3	<b>Total Revenue (1+2)</b>	<b>6270.86</b>	<b>1397.44</b>	<b>6384.01</b>	<b>7668.30</b>	<b>12270.97</b>	<b>23723.04</b>
4	<b>Expenses</b>						
	a) Cost of material consumed	2240.54	473.72	2678.00	2819.98	5170.96	10090.28
	b) Change in inventories of finished goods, work-in-progress and stock-in-trade	281.32	171.52	-54.97	452.84	-259.60	-780.18
	c) Employees benefits expenses	1159.97	279.05	1340.00	1439.02	2654.00	5392.55
	d) Finance cost	32.74	4.12	25.55	36.86	58.81	103.17
	e) Depreciation	325.00	275.00	330.00	600.00	605.00	1276.29
	f) Power & fuel	434.57	155.40	475.00	589.97	937.00	1591.61
	g) Stores & Spares consumption	124.33	168.37	80.00	186.98	165.53	397.64
	h) Other expenditure	833.84	187.79	728.00	1021.63	1493.00	3056.51
	<b>Total Expenses (a...h)</b>	<b>5432.31</b>	<b>1714.97</b>	<b>5601.58</b>	<b>7147.28</b>	<b>10824.70</b>	<b>21127.87</b>
5	<b>Profit before exceptional and tax (3-4)</b>	<b>838.55</b>	<b>-317.53</b>	<b>782.43</b>	<b>521.02</b>	<b>1446.27</b>	<b>2595.17</b>
6	Exceptional items						
7	<b>Profit before tax (5-6)</b>	<b>838.55</b>	<b>-317.53</b>	<b>782.43</b>	<b>521.02</b>	<b>1446.27</b>	<b>2595.17</b>
8	<b>Tax Expense</b>						
	Current Tax	225.00	0	155.00	225.00	355.00	659.36
	Deferred Tax	0	0	10.00	0	20.00	-24.00
9	<b>Profit/Loss for the period/year (7-8)</b>	<b>613.55</b>	<b>-317.53</b>	<b>617.43</b>	<b>296.02</b>	<b>1071.27</b>	<b>1959.81</b>
10	<b>Total comprehensive income/ (expense)</b>	<b>613.55</b>	<b>-317.53</b>	<b>617.43</b>	<b>296.02</b>	<b>1071.27</b>	<b>1959.81</b>
11	<b>Paid-up equity share capital (Face Value of the Share Rs.10)</b>	<b>982.05</b>	<b>982.05</b>	<b>982.05</b>	<b>982.05</b>	<b>982.05</b>	<b>982.05</b>
12	<b>Reserves excluding Revaluation Reserves as per balance sheet</b>						<b>13767.39</b>
13	<b>Earnings Per Share (EPS) - in Rs.10/-each</b>						
	a) Basic	6.25	-3.23	6.29	3.01	10.91	19.96
	b) Diluted	6.25	-3.23	6.29	3.01	10.91	19.96

FOR AND ON BEHALF OF THE BOARD

*S.D.M. RAO*

**S.D.M. RAO**

Chairman & Managing Director

Place : Hyderabad

Date : 22.10.2020

## STATEMENT OF ASSETS AND LIABILITIES ( UNAUDITED) AS AT 30TH SEPTEMBER 2020

(Rs in Lakhs)

	Particulars	As at 30.09.2020	As at 31st March, 2020
		Unaudited	Audited
<b>I</b>	<b>ASSETS</b>		
	<b>NON-CURRENT ASSETS</b>		
	(a) Fixed Assets	13536.70	14076.52
	(b) Non Current investments		0
	(c) Long-term loans and advances	325.65	325.65
	<b>Sub-Total -Non- Current Assets</b>	<b>13862.35</b>	<b>14402.17</b>
	<b>CURRENT ASSETS</b>		
	(a) Inventories	2313.42	2730.19
	(b) Trade Receivables	4325.95	3839.35
	(c) Cash and Cash equivalents	110.75	35.64
	(d) Short - term loans and advances	116.03	216.12
	<b>Sub-Total -Current Assets</b>	<b>6866.15</b>	<b>6821.30</b>
	<b>TOTAL - ASSETS</b>	<b>20728.50</b>	<b>21223.46</b>
<b>II</b>	<b>EQUITY AND LIABILITIES</b>		
	<b>1. EQUITY</b>		
	a) Equity Share Capital	982.05	982.05
	b) Other Equity	14218.60	13922.60
	<b>Sub-Total -Share holders' funds</b>	<b>15200.65</b>	<b>14904.65</b>
	<b>2. Non-Current Liabilities</b>		
	a) Long - term borrowings	0.00	0.00
	b) Deferred tax liabilities (Net)	340.01	352.01
	c) Other long - term liabilities	238.03	357.22
	d) Long- term provisions	577.97	542.71
	<b>Sub-Total -Non-Current Liabilities</b>	<b>1156.01</b>	<b>1251.94</b>
	<b>3. Current Liabilities</b>		
	a) Borrowings	1156.43	1472.26
	b) Trade Payables	1270.19	1816.14
	c) Other Current Financial liabilities	39.69	39.69
	d) Provisions	1905.53	1738.79
	<b>Sub-Total -Current Liabilities</b>	<b>4371.84</b>	<b>5066.88</b>
	<b>TOTAL - EQUITY AND LIABILITIES</b>	<b>20728.50</b>	<b>21223.46</b>

**Notes:**

- 1 The unaudited financial results were reviewed by Audit Committee and approved by the Board of Directors at their respective meeting held on 22.10.2020 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 only one segment namely manufacturing of "Automobile components"
- 4 The financial results quarter ended and Half year ended Sept 30, 2020 is being published in the news paper as per the format prescribed under regulation 33 of SEBI (listing obligations and disclosure requirements) regulations, 2015. The 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



**S.D.M. RAO**

**Chairman & Managing Director**

**Place : Hyderabad**

**Date : 22.10.2020**

**SAMKRG PISTONS AND RINGS LIMITED**  
**CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEP' 2020**

Particulars	Rs. In Lakhs	
	For Half Year Ended Sep 2020	For Half Year Ended Sep 2019
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net Profit Before Tax and exceptional items	521.02	1446.27
<b>ADJUSTMENTS FOR:</b>		
Depreciation	600.00	605.00
Interest	36.86	58.81
<b>OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES</b>	<b>1157.88</b>	<b>2110.08</b>
<b>ADJUSTMENTS FOR:</b>		
Increase in receivables	-486.60	259.18
Decrease in inventories	416.77	-190.53
Decrease in loans and advances	100.09	107.68
Decrease in payables	-410.42	68.73
<b>CASH GENERATED FROM OPERATIONS</b>	<b>777.72</b>	<b>2355.14</b>
Interest paid	36.86	58.81
Taxes paid	225.00	355.00
Gratuity paid	14.74	42.39
<b>NET CASH FLOW FROM OPERATING ACTIVITIES</b>	<b>501.12</b>	<b>1898.94</b>
Net Increase in Bank Borrowings		
Net Increase in Cash Flow	501.12	1898.94
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
Purchase of Fixed Assets(NET OF SALE)	110.18	50.00
<b>NET CASH USED IN INVESTING ACTIVITIES</b>	<b>110.18</b>	<b>50.00</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
Proceeds from Unsecured Loans		
Increase (Decrease) in Working Capital Loan (net of payments)	-315.83	-1776.78
Dividend and Dividend tax		
<b>NET CASH USED IN FINANCING ACTIVITIES</b>	<b>-315.83</b>	<b>-1776.78</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENTS</b>	<b>75.11</b>	<b>72.16</b>
CASH AND CASH EQUIVALENTS AS AT THE COMMENCEMENT OF THE YEAR	35.64	70.36
<b>CASH AND CASH EQUIVALENTS AS AT THE END OF THE HALF YEAR</b>	<b>110.75</b>	<b>142.52</b>

**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)

THE PREVIOUS FIGURES WERE RE-GROUPED AS PER CURRENT YEAR

This is the Cash Flow Statement referred to in our report of even date

FOR AND ON BEHALF OF THE BOARD



**S.D.M. RAO**

**Chairman & Managing Director**

**Place : Hyderabad**

**Date : 22.10.2020**



# SRIDHARA CHARY V & CO., Chartered Accountants

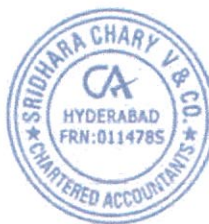
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## INDEPENDENT AUDITORS REPORT ON STANDALONE UNAUDITED QUARTERLY FINANCIAL RESULTS OF THE COMPANY Pursuant to Regulation 33 of the SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENT )REGULATIONS,2015 AS AMENDED

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 ended 30<sup>th</sup> Sep. 2020, 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/ F AC/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 : 22/10/2020  
UDIN: 20218343AAAABU5258



For M/s. SRIDHARA CHARY V & CO.  
Chartered Accountants  
Firm No. 0114785  
*V. Srividya*  
( V SRIDHARA CHARY )  
Proprietor  
M.No.218343