

Ref.: SPRL: CS : 2022/ 007

Date: 09.011.2022

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

**Sub.: Outcome of Board Meeting- Reg**

The Board of Directors at the meeting held on 09<sup>th</sup> November, 2022 at 11:00 a.m. and concluded at 11:58 a.m. at the registered office of the Company have inter-alia transacted/approved the Unaudited Financial Results of the Company for the Quarter/ Half Year ended on 30<sup>th</sup> September, 2022. Pursuant to provisions of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) regulations, 2015.

Accordingly, we are enclosing herewith the Unaudited Financial Results for the Quarter/ Half year ended 30<sup>th</sup> September, 2022 along with Limited Review Report signed by statutory auditor.

This is for your kind information and records.

Thanking you,

For SAMKRG PISTONS AND RINGS LIMITED

  
Surabhi R Jain



COMPANY SECRETARY AND COMPLIANCE OFFICER

## 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, 2022

(Rs. Lakhs)

SL.NO	PARTICULARS	Quarter Ended			Half Year Ended		Year Ended
		30.09.2022 (Unaudited)	30.06.2022 (Unaudited)	30.09.2021 (Unaudited)	30.09.2022 (Unaudited)	30.09.2021 (Unaudited)	31.03.2022 (Audited)
	<b>Income</b>						
1	Revenue from operations	6789.51	5859.70	7163.87	12649.21	12406.00	23666.35
2	Other Income	34.85	18.45	71.94	53.30	120.56	183.14
3	<b>Total Revenue (1+2)</b>	<b>6824.36</b>	<b>5878.15</b>	<b>7235.81</b>	<b>12702.51</b>	<b>12526.56</b>	<b>23849.49</b>
4	<b>Expenses</b>						
	a) Cost of material consumed	3289.93	2976.07	3148.56	6266.00	6457.43	12418.00
	b) Change in inventories of finished goods, work-in-progress and stock-in-trade	248.42	231.89	35.80	480.31	-699.40	-802.56
	c) Employees benefits expenses	1149.45	883.94	1351.66	2033.39	2655.60	4336.26
	d) Finance cost	71.84	52.13	32.96	123.97	49.41	152.22
	e) Depreciation	300.00	275.00	300.00	575.00	575.00	1291.86
	f) Power & fuel	514.34	420.62	509.73	934.96	1010.50	1745.87
	g) Stores & Spares consumption	73.48	58.07	138.07	131.55	243.78	403.42
	h) Other expenditure	534.86	577.84	824.24	1112.70	1441.17	2382.94
	<b>Total Expenses (a...h)</b>	<b>6182.32</b>	<b>5475.56</b>	<b>6341.02</b>	<b>11657.88</b>	<b>11733.49</b>	<b>21928.01</b>
5	<b>Profit before exceptional and tax (3-4)</b>	<b>642.04</b>	<b>402.59</b>	<b>894.79</b>	<b>1044.63</b>	<b>793.07</b>	<b>1921.48</b>
6	Exceptional items						
7	<b>Profit before tax (5-6)</b>	<b>642.04</b>	<b>402.59</b>	<b>894.79</b>	<b>1044.63</b>	<b>793.07</b>	<b>1921.48</b>
8	<b>Tax Expense</b>						
	Current Tax	100.00	100.00	200.00	200.00	200.00	522.62
	Deferred Tax	0	0	0	0	0	11.22
9	<b>Profit/Loss for the period/year (7-8)</b>	<b>542.04</b>	<b>302.59</b>	<b>694.79</b>	<b>844.63</b>	<b>593.07</b>	<b>1387.64</b>
10	<b>Total comprehensive income/ (expense)</b>	<b>542.04</b>	<b>302.59</b>	<b>694.79</b>	<b>844.63</b>	<b>593.07</b>	<b>1387.64</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>16343.56</b>
13	<b>Earnings Per Share (EPS) - in Rs.10/-each</b>						
	a) Basic	5.52	3.08	7.07	8.60	6.04	14.13
	b) Diluted	5.52	3.08	7.07	8.60	6.04	14.13



FOR AND ON BEHALF OF THE BOARD

*S.D.M. RAO*

**S.D.M. RAO**

Chairman & Managing Director

Place : Hyderabad

Date : 09.11.2022



## STATEMENT OF ASSETS AND LIABILITIES ( UNAUDITED) AS AT 30TH SEPTEMBER 2022

(Rs in Lakhs)

	Particulars	As at 30.09.2022	As at 31st March, 2022
		Unaudited	Audited
<b>I</b>	<b>ASSETS</b>		
	<b>NON-CURRENT ASSETS</b>		
	(a) Fixed Assets	12946.61	13141.60
	(b) Capital Work in progress	350.00	350.00
	(c) Long-term loans and advances	373.96	332.53
	<b>Sub-Total -Non- Current Assets</b>	<b>13670.57</b>	<b>13824.12</b>
	<b>CURRENT ASSETS</b>		
	(a) Inventories	2903.02	3692.32
	(b) Trade Receivables	5502.23	4590.18
	(c) Cash and Cash equivalents	149.36	70.09
	(d) Short - term loans and advances	186.12	164.30
	<b>Sub-Total -Current Assets</b>	<b>8740.73</b>	<b>8516.87</b>
	<b>TOTAL - ASSETS</b>	<b>22411.30</b>	<b>22341.00</b>
<b>II</b>	<b>EQUITY AND LIABILITIES</b>		
	<b>1. EQUITY</b>		
	a) Equity Share Capital	982.05	982.05
	b) Other Equity	17343.76	16498.76
	<b>Sub-Total -Share holders' funds</b>	<b>18325.81</b>	<b>17480.81</b>
	<b>2. Non-Current Liabilities</b>		
	a) Long - term borrowings	0.00	0.00
	b) Defered tax liabilities (Net)	357.18	357.18
	c) Other long - term liabilities	89.02	176.77
	d) Long - term provisions	476.99	512.46
	<b>Sub-Total -Non-Current Liabilites</b>	<b>923.19</b>	<b>1046.40</b>
	<b>3. Current Liabilities</b>		
	a) Borrowings	1637.44	1927.47
	b) Trade Payables	972.09	913.34
	c) Other Current Financial liabilities	43.30	41.19
	d) Provisions	509.47	931.79
	<b>Sub-Total -Current Liabilites</b>	<b>3162.30</b>	<b>3813.79</b>
	<b>TOTAL - EQUITY AND LIABILITIES</b>	<b>22411.30</b>	<b>22341.00</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 09.11.2022 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, 2022 is being published in the news paper as per the format prescribed under regulation 33 of SEBI (listing obligations and discloser 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

Place : Hyderabad  
Date : 09.11.2022



FOR AND ON BEHALF OF THE BOARD

*S.D.M. RAO*

**S.D.M. RAO**  
Chairman & Managing Director

**SAMKRG PISTONS AND RINGS LIMITED**  
**CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEP' 2022**

Particulars	For Half Year Ended Sep 2022	Rs. In Lakhs For Half Year Ended Sep 2021
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net Profit Before Tax and exceptional items	1044.63	793.07
<b>ADJUSTMENTS FOR:</b>		
Depreciation	575.00	575.00
Interest	123.97	49.41
<b>OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES</b>	<b>1743.60</b>	<b>1417.48</b>
<b>ADJUSTMENTS FOR:</b>		
Increase in receivables	-912.07	-204.79
Decrease in inventories	789.30	-810.38
Increase in loans and advances	-21.82	51.72
Decrease in payables	-140.27	-475.03
<b>CASH GENERATED FROM OPERATIONS</b>	<b>1458.74</b>	<b>-21.00</b>
Interest paid	123.97	49.41
Taxes paid	200.00	200.00
Gratuity paid	35.47	2.63
<b>NET CASH FLOW FROM OPERATING ACTIVITIES</b>	<b>1099.30</b>	<b>-273.04</b>
Net Increase in Bank Borrowings		
Net Increase in Cash Flow	1099.30	-273.04
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
Purchase of Fixed Assets(NET OF SALE)	380.00	350.00
CAPITAL WORK IN PROGRESS	350.00	0.00
<b>NET CASH USED IN INVESTING ACTIVITIES</b>	<b>730.00</b>	<b>350.00</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
Proceeds from Unsecured Loans		
Decrease (Decrease) in Working Capital Loan (net of payments)	-290.03	674.43
Dividend and Dividend tax		
<b>NET CASH USED IN FINANCING ACTIVITIES</b>	<b>-290.03</b>	<b>674.43</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENTS</b>	<b>79.27</b>	<b>51.39</b>
CASH AND CASH EQUIVALENTS AS AT THE COMMENCEMENT OF THE YEAR	70.09	71.60
<b>CASH AND CASH EQUIVALENTS AS AT THE END OF THE YEAR</b>	<b>149.36</b>	<b>122.99</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)

Place : Hyderabad  
Date : 09.11.2022



FOR AND ON BEHALF OF THE BOARD

*S.D.M. RAO*

**S.D.M. RAO**  
Chairman & Managing Director





**M.V.N.MURTHY**  
FCA., ACS  
CHARTERED ACCOUNTANT

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

1. We have reviewed the accompanying statement of unaudited standalone financial results of Samkr Pistons and Rings Limited ("the Company") for the quarter ended 30<sup>th</sup> September, 2022, 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 : 09-11-2022  
UDIN : 22201445BCOXXF5959

MVN MURTHY,  
Chartered Accountant  
M No.201445

( MVN Murthy )

M.No.201445



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