SAMRAT FORGINGS LIMITED

CIN: L28910PB1981PLC056444

Regd. Office & Unit I : Village & P.O. Ghollu Majra, Tehsil Derabassi, Distt. Mohali, Punjab - 140506 India
Unit II (Machining Division) : Village & P.O. Bhankarpur, Distt. Mohali, Punjab - 140201 India
Tel. (P.B.X.) : +91-92572 40444, E-mail: info@samratforgings.com
Website: www.samratforgings.com

SFL/2026-27/213

Dated: 14.11.2026

Corporate Relations Department,
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai – 400 001

Sub: Outcome of Board Meeting and Quarterly Results – Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Scrip Code: 543229

Dear Sir/Madam,

In terms of Regulation 30 and 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors of the Company at their meeting held today i.e. 14th November, 2026 have inter alia considered and approved the unaudited financial results for the quarter and half year ended 30th September, 2026. Copy of the unaudited financial results and limited review report from the company's statutory auditors are enclosed herewith.

The meeting commenced at 03.00 PM and Concluded at 04:55 PM

Kindly take the above information on your records.

Yours faithfully,
For Samrat Forgings Limited

Sandeep Kumar
Company Secretary
FCS 9075

Encl: As above

SAMRAT FORGINGS LIMITED

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Regd. Office. : Village & P.O. Ghollu Majra, Tehsil Derabassi, Distt. Mohali, Punjab - 140506
Email: info@samratforgings.com, Website: www.samratforgings.com
Phone: +91-9257240444

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2026

(Rs. in Lakhs except Earning Per Share)

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	**Revenue from Operations**	6042.15	4816.12	5179.87	10858.27	10236.98	20296.73
	Other Income	27.20	32.02	48.16	59.22	68.25	190.86
II	**Total Income**	**6069.35**	**4848.14**	**5228.03**	**10917.49**	**10305.23**	**20487.59**
III	**Expenses**						
	(a) Cost of Materials consumed	2586.76	2128.48	2246.56	4715.24	4856.49	9833.40
	(b) Changes in inventories of finished goods, work-in-progress and stock-in-trade	51.63	118.30	190.28	169.93	15.54	(571.52)
	(c) Employee benefits expense	838.46	737.83	748.61	1576.29	1420.74	3035.02
	(d) Finance costs	197.78	167.99	178.16	365.77	369.80	779.44
	(e)Depreciation and amortization expense	116.74	120.13	119.49	236.87	235.93	475.47
	(f) Other expenses	1841.47	1405.31	1624.70	3246.78	3146.19	6318.36
	Total Expenses	**5632.84**	**4678.04**	**5107.80**	**10310.88**	**10044.69**	**19870.17**
IV	**Profit/(loss) before exceptional Items and tax**	**436.51**	**170.10**	**120.23**	**606.61**	**260.54**	**617.42**
V	Exceptional Items	74.69	-	-	74.69	-	-
VI	**Profit /(loss) before tax**	**511.20**	**170.10**	**120.23**	**681.30**	**260.54**	**617.42**
VII	**Tax Expense**						
	- Current Tax	97.11	36.33	0.14	133.44	9.58	58.13
	- Deferred Tax	26.26	10.11	39.09	36.37	65.67	119.25
	- Tax of Earlier Years	0.00	0.00	0.00	0.00	(0.25)	1.15
VIII	**Profit for the period**	**387.83**	**123.66**	**81.00**	**511.49**	**185.54**	**438.89**
IX	**Other Comprehensive income**						
	A (i) items that will not be reclassified to profit or loss	-	-	-	-	-	16.24
	(ii) income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
	B (i) items that will be reclassified to profit or loss	-	-	-	-	-	-
	(ii) income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
X	**Total comprehensive income (after tax)**	**387.83**	**123.66**	**81.00**	**511.49**	**185.54**	**455.13**
XI	**Paid up Equity Share Capital (Face Value Rs. 10/- each)**	500.00	500.00	500.00	500.00	500.00	500.00
XII	**Other Equity**	-	-	0.00	-	-	3,638.28
XIII	**Earning Per Share (In Rs.) (not annualized)**						
	Basic	7.76	2.47	1.62	10.23	3.71	8.78
	Diluted	7.76	2.47	1.62	10.23	3.71	8.78

See accompanying Notes to the Financial Results

RATTAN KAUR & ASSOCIATES • CHARTERED ACCOUNTANTS • Chandigarh FRN 022513N

For Samrat Forgings Ltd.

Managing Director

SAMRAT FORGINGS LIMITED

STATEMENT OF ASSETS AND LIABILITIES

(Rs. in Lakhs)

S No.	PARTICULARS	AS AT 30.09.2026 (Unaudited)	AS AT 31.03.2026 (Audited)
A)	**ASSETS**		
1	**Non-Current assets**		
	(a) Property Plant & Equipment	7,177.32	7,332.41
	(b) Capital Work in Progress	3,258.60	2,682.53
	(c) Right of Use Asset	133.99	144.30
	(d) Financial assets		
	(i) Investments		
	(ii) Other Financial Assets	316.75	316.75
	(e) Other non current assets	0.00	3.59
	Total non-current assets	**10,886.67**	**10,479.58**
2	**Current assets**		
	(a) Inventories	6,290.18	6,309.14
	(b) Financial assets		
	(i) Trade receivables	2,791.28	2,287.53
	(ii) Cash & Cash Equivalents	9.75	3.03
	(iii) Other Bank Balances	215.21	191.10
	(iv) Other financial assets	5.48	5.48
	(c) Other current assets	932.56	450.29
	Total current assets	**10,244.47**	**9,246.58**
	Total assets	**21,131.14**	**19,726.16**
B)	**EQUITY AND LIABILITIES**		
1	**Equity**		
	(a) Equity Share Capital	500.00	500.00
	(b) Other Equity	4,149.77	3,638.28
	Total Equity	**4,649.77**	**4,138.28**
2	**Non current Liabilities**		
	(a) Financial liabilities		
	(i) Borrowings	6,146.13	5,113.79
	(ii) Lease Liabilities	145.58	157.30
	(b) Provisions	210.10	208.93
	(c) Deferred tax liabilities (Net)	584.50	514.78
	(d) Other non-current liabilities	85.37	157.70
	Total non-current liabilities	**7,171.69**	**6,152.50**
3	**Current Liabilities**		
	(a) Financial liabilities		
	(i) Borrowings	4,400.34	4,439.60
	(ii) Trade Payables		
	- Micro and Small Scale Industrial Enterprises	262.52	221.15
	-Others	3,902.89	4,235.68
	(iii) Lease Liabilities	21.99	20.55
	(iv) Other financial liabilities	537.15	450.14
	(b) Current Tax Liabilities	98.95	27.35
	(c) Other current Liabilities	85.85	40.91
	Total current liabilities	**9,309.68**	**9,435.38**
	TOTAL EQUITY AND LIABILITIES	**21,131.14**	**19,726.16**

RATTAN KAUR & ASSOCIATES CHARTERED ACCOUNTANTS Chandigarh FRN 022513N

For Samrat Forgings Ltd.

Managing Director

SAMRAT FORGINGS LIMITED

CASH FLOW STATEMENT
For the half year ended 30th September, 2026

(Rs. in Lakhs)

Particulars	Half Year Ended 30.09.2026	Half Year Ended 30.09.2025
CASH FLOW FROM OPERATING ACTIVITIES:		
Total comprehensive income	**511.49**	**185.54**
ADJUSTMENTS TO RECONCILE PROFIT BEFORE TAX TO NET CASH PROVIDED BY OPERATING ACTIVITIES:		
INCOME TAX CHARGED IN PROFIT AND LOSS A/C	169.81	74.99
DEPRECIATION AND AMORTIZATION	236.87	235.93
FINANCE COSTS	365.77	369.80
LOSS/(PROFIT) ON SALE OF FIXED ASSETS	(74.69)	-
INTEREST INCOME RECEIVED	(6.32)	(4.96)
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	**1,202.94**	**861.30**
CHANGES IN OPERATING ASSETS AND LIABILITIES:		
TRADE RECEIVABLES	(503.75)	134.43
OTHER RECEIVABLES	(507.17)	(63.89)
INVENTORY	18.96	154.20
PROVISIONS	1.17	(4.55)
TRADE AND OTHER PAYABLES	(281.34)	172.50
CASH GENERATED FROM OPERATIONS	**(69.20)**	**1,253.99**
INCOME TAX PAID (NET)	(0.00)	(0.25)
NET CASH FLOW FROM OPERATING ACTIVITIES (A)	**(69.20)**	**1,254.25**
CASH FLOW FROM INVESTING ACTIVITIES:		
NET PURCHASE OF FIXED ASSETS	3.21	(359.17)
CHANGE IN CAPITAL WIP	(576.08)	(361.65)
INTEREST INCOME RECEIVED	6.32	4.96
NET CASH FLOW FROM INVESTING ACTIVITIES (B)	**(566.55)**	**(715.86)**
CASH FLOW FROM FINANCING ACTIVITIES:		
PROCEEDS FROM LONG-TERM BORROWINGS	1,032.34	(136.84)
FINANCE COST	(365.77)	(369.80)
NET CASH FLOW FROM FINANCING ACTIVITIES (C)	**666.57**	**(506.64)**
NET INCREASE IN CASH AND CASH EQUIVALENTS (A+B+C)	**30.82**	**31.75**
OPENING CASH AND CASH EQUIVALENTS	**194.14**	**114.44**
CLOSING CASH AND CASH EQUIVALENTS	**224.96**	**146.19**

RATTAN KAUR & ASSOCIATES • CHARTERED ACCOUNTANTS • Chandigarh FRN 022513N

For Samrat Forgings Ltd.

Managing Director

NOTES TO THE UNAUDITED FINANCIAL RESULTS

1. The above financial results have been prepared in accordance with Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 read with rule 3 of the Companies (Indian Accounting Standard) Rules, 2015 and other relevant amendments thereafter.

2. The above financial results have been reviewed by the Audit Committee and then approved by the Board of Directors at their respective meetings held on 14th November, 2026 and the Statutory Auditors of the Company has conducted a Limited Review of these financial results.

3. The company operates in a single segment hence requirements of Segment Reporting is not applicable to the company.

4. The Results for the year ended 31st March, 2026 are audited by the statutory auditor of the company in compliance with Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

5. The figures of the last quarter are the balancing figures between unaudited figures in respect of half year ended upto September 30, 2026 and the unaudited published year-to-date figures upto June 30, 2026 being the data of the end of the first quarter of financial year respectively which were subject to limited review.

6. The previous period/year's figures have been regrouped wherever necessary to confirm to this period's classification.

For and on behalf of the Board
For Samrat Forgings Limited

Rakesh M. Kumar
Managing Director
DIN: 00066497

RATTAN KAUR & ASSOCIATES
Chandigarh
FRN 022513N
CHARTERED ACCOUNTANTS

Date: 14.11.2026
Place: Derabassi

CA RATTAN KAUR
B.Com(H), F.C.A.
DISA (ICAI), FAFD (ICAI)

RATTAN KAUR & ASSOCIATES
CHARTERED ACCOUNTANTS
SCF: 1, SECTOR: 20-C
CHANDIGARH: 160020
Mobile: 9501343300
Email:carattan@gmail.com

Independent Auditor's Limited Review Report on the Unaudited Financial Results of Samrat Forgings Limited for the Quarter ended on September 30, 2026 pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To

The Board of Directors
Samrat Forgings Limited
Derabassi

1. We have reviewed the accompanying Statement of unaudited financial results ("the Statement") of Samrat Forgings Limited ("the Company") for the Quarter ended September 30, 2026 ("the Statement"), being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015 as amended (the "Listing Regulation")

2. This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors in their meeting held on 14th November, 2026 has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under section 133 of the Companies Act, 2013 read with relevant rules, issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements 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 the financial statements are free of material misstatement. A review of Interim Financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.



CA RATTAN KAUR
B.Com(H), F.C.A.
DISA (ICAI), FAFD (ICAI)

RATTAN KAUR & ASSOCIATES
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SCF: 1, SECTOR: 20-C
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4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind As') specified under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Rattan Kaur & Associates
Chartered Accountants
(FRN:022513N)



Rattan Kaur
(Partner)
M. No. 513530
UDIN: 26513530YPJOJA4680.
Date: 14.11.2026
Place: Chandigarh