



SAMRAT FORGINGS LIMITED

CIN: L28910PB1981PLC056444

Regd. Office & Unit I : Village & P.O. Gholu 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/2026-27/48

Date: 30.05.2026

To

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

Sub: Outcome of Board Meeting – Regulation 30 and 33 of SEBI (LODR) 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. 30th May, 2026 have inter alia considered and approved the Audited Financial Results for the Quarter and Year ended 31st March, 2026.

In compliance with the provisions of Regulation 33(3)(d) of the SEBI (Listing and Obligations and Disclosure Requirements) Regulations, 2015, the Company hereby declares that the Statutory Auditors of the Company, M/s Rattan Kaur & Associates, Chartered Accountants (Firm Regn. No. 022513N), have issued the Audit Report with unmodified opinion on the Audited Financial Results of the Company for the fourth quarter and financial year ended on 31st March, 2026. A copy of the Audited Financial Results and Audit Report from the Company's Statutory Auditors is enclosed herewith.

The meeting commenced at 03:00 PM and Concluded at 05:35 PM.

Kindly take the above information on your records.

Thanking you,

Yours faithfully,

For Samrat Forgings Limited


**Sandeep Kumar
Company Secretary
FCS 9075**

Encl: As above

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Email: info@samratforgings.com, Website: www.samratforgings.com

Phone: +91-9257240444

**STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE
QUARTER AND YEAR ENDED 31st MARCH, 2026**

		(Rs. in Lakhs except Earnings Per Share)				
	Particulars	Quarter Ended			Year Ended	
		31-03-2026	31-12-2025	31-03-2025	31-03-2026	31-03-2025
		Audited	Unaudited	Audited	Audited	Audited
		(Refer Note 5)		(Refer Note 5)		
I	Revenue from Operations	5,081.98	4,977.77	5,156.07	20,296.73	19,107.43
	Other Income	67.57	55.04	26.89	190.86	60.81
II	Total Income	5,149.55	5,032.81	5,182.96	20,487.59	19,168.24
III	Expenses					
	(a) Cost of Materials consumed	2,507.25	2,469.66	2,371.90	9,833.40	9,450.96
	(b) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(250.09)	(336.97)	88.78	(571.52)	(776.65)
	(c) Employee benefits expense	878.28	736.00	675.44	3,035.02	2,528.18
	(d) Finance costs	225.52	184.12	202.97	779.44	707.29
	(e) Depreciation and amortization expense	120.31	119.23	109.22	475.47	404.91
	(f) Other expenses	1,522.56	1,649.61	1,646.65	6,318.36	6,162.53
	Total Expenses	5,003.83	4,821.65	5,094.96	19,870.17	18,477.22
IV	Profit before exceptional items and tax	145.72	211.16	88.00	617.42	691.02
V	Exceptional Items	-	-	-	-	6.17
VI	Profit before tax	145.72	211.16	88.00	617.42	697.19
VII	Tax Expense					
	- Current Tax	36.88	11.67	(72.29)	58.13	66.92
	- Deferred Tax	3.88	49.70	87.38	119.25	111.17
	- Tax of Earlier Years	0.60	0.80	-	1.15	9.21
VIII	Profit for the period	104.36	148.99	72.91	438.89	509.89
IX	Other Comprehensive income					
	A (i) items that will not be reclassified to profit or loss	16.24	-	15.99	16.24	15.99
	(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)	120.60	148.99	88.90	455.13	525.88
XI	Paid up Equity Share Capital (Face Value Rs. 10/- each)	500.00	500.00	500.00	500.00	500.00
XII	Other Equity	-	-	-	3,638.28	3,183.15
XIII	Earning Per Share (not annualized) (Rs. per equity share)					
	Basic	2.09	2.98	1.46	8.78	10.20
	Diluted	2.09	2.98	1.46	8.78	10.20

See accompanying Notes to the Financial Results

For Samrat Forgings Ltd.


 Managing Director

NOTES TO THE AUDITED 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 30th May, 2026.
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 audited figures in respect of full financial year upto March 31, 2026 / March 31, 2025 and the unaudited published year-to-date figures upto December 31, 2025 / December 31, 2024 being the data of the end of the third 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**

Place: Derabassi
Date: 30.05.2026

SAMRAT FORGINGS LIMITED

STATEMENT OF ASSETS AND LIABILITIES

(Rs. in Lakhs)

S No.	PARTICULARS	AS AT 31.03.2026	AS AT 31.03.2025
		(Audited)	(Audited)
A)	<u>ASSETS</u>		
1	Non-Current assets		
	(a) Property Plant & Equipment	7,332.41	7,090.98
	(b) Capital Work in Progress	2,682.53	1,642.14
	(c) Right of Use Asset	144.30	164.91
	(d) Financial assets		
	(i) Investments	-	-
	(ii) Other Financial Assets	316.75	302.46
	(e) Other non current assets	3.59	-
	Total non-current assets	10,479.58	9,200.49
2	Current assets		
	(a) Inventories	6,309.14	5,878.95
	(b) Financial assets		
	(i) Trade receivables	2,287.53	2,396.17
	(ii) Cash & Cash Equivalents	3.03	3.02
	(iii) Other Bank Balances	191.10	111.42
	(iv) Other financial assets	5.48	4.23
	(c) Current Tax assets(net)	-	-
	(d) Other current assets	450.29	423.88
	Total current assets	9,246.58	8,817.67
	Total assets	19,726.16	18,018.16
B)	<u>EQUITY AND LIABILITIES</u>		
1	Equity		
	(a) Equity Share Capital	500.00	500.00
	(b) Other Equity	3,638.28	3,183.15
	Total Equity	4,138.28	3,683.15
2	<u>Non current Liabilities</u>		
	(a) Financial liabilities		
	(i) Borrowings	5,113.79	4,628.95
	(ii) Lease Liabilities	157.30	177.85
	(b) Provisions	208.93	98.04
	(c) Deferred tax liabilities (Net)	514.78	446.80
	(d) Other non-current liabilities	157.70	166.57
	Total non-current liabilities	6,152.50	5,518.21
3	<u>Current Liabilities</u>		
	(a) Financial liabilities		
	(i) Borrowings	4,439.60	4,038.29
	(ii) Trade Payables		
	- Micro and Small Scale Industrial Enterprises	221.15	220.25
	- Others	4,235.68	3,967.57
	(iii) Lease Liabilities	20.55	19.21
	(iv) Other financial liabilities	450.14	426.13
	(b) Current Tax Liabilities	27.35	38.62
	(c) Other current Liabilities	40.91	106.73
	Total current liabilities	9,435.38	8,816.80
	TOTAL EQUITY AND LIABILITIES	19,726.16	18,018.16

Place: Derabassi
Date : 30-05-2026

For Samrat Forgings Ltd.


Managing Director

SAMRAT FORGINGS LIMITED

CASH FLOW STATEMENT For the year ended 31st March, 2026

(Rs. in Lakhs)

Particulars	Year Ended 31.03.2026	Year Ended 31.03.2025
CASH FLOW FROM OPERATING ACTIVITIES:		
Total comprehensive income	455.13	525.88
ADJUSTMENTS TO RECONCILE PROFIT BEFORE TAX TO NET CASH PROVIDED BY OPERATING ACTIVITIES:		
INCOME TAX CHARGED IN PROFIT AND LOSS A/C	178.54	187.30
DEPRECIATION AND AMORTIZATION	475.47	404.91
FINANCE COSTS	779.44	707.29
LOSS/(PROFIT) ON SALE OF FIXED ASSETS	-	(6.17)
INTEREST INCOME RECEIVED	(30.32)	(33.49)
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	1,858.25	1,785.72
CHANGES IN OPERATING ASSETS AND LIABILITIES:		
TRADE RECEIVABLES	108.64	(282.81)
OTHER RECEIVABLES	(43.50)	(145.66)
INVENTORY	(430.18)	(779.65)
PROVISIONS	110.89	(5.03)
TRADE AND OTHER PAYABLES	600.43	1,478.56
CASH GENERATED FROM OPERATIONS	2,204.52	2,051.13
INCOME TAX PAID (NET)	123.88	77.83
NET CASH FLOW FROM OPERATING ACTIVITIES (A)	2,080.64	1,973.30
CASH FLOW FROM INVESTING ACTIVITIES:		
NET PURCHASE OF FIXED ASSETS	(696.28)	(2,386.40)
CHANGE IN CAPITAL WIP	(1,040.39)	229.88
CHANGE IN INVESTMENTS	-	-
INTEREST INCOME RECEIVED	30.32	33.49
NET CASH FLOW FROM INVESTING ACTIVITIES (B)	(1,706.35)	(2,123.03)
CASH FLOW FROM FINANCING ACTIVITIES:		
PROCEEDS FROM LONG-TERM BORROWINGS	484.84	826.01
FINANCE COST	(779.44)	(707.29)
NET CASH FLOW FROM FINANCING ACTIVITIES (C)	(294.60)	118.72
NET INCREASE IN CASH AND CASH EQUIVALENTS (A+B+C)	79.70	(31.01)
OPENING CASH AND CASH EQUIVALENTS	114.44	145.45
CLOSING CASH AND CASH EQUIVALENTS	194.14	114.44

Notes:

- 1) The above Cash Flow Statement has been prepared under the 'Indirect Method' as set out in the Statement of Cash Flow
- 2) Additions of fixed assets include movement of Capital work-in-progress during the year.
- 3) Proceeds/(repayment) of Short-term & Long-Term borrowings have been shown on net basis.
- 4) Figure in brackets represents cash outflow from respective activities.

Place: Derabassi
Date: 30-05-2026

For Samrat Forgings Ltd.


Managing Director



RATTAN KAUR & ASSOCIATES
CHARTERED ACCOUNTANTS

SCF: 1, SECTOR: 20-C
CHANDIGARH: 160020

Mobile: 9501343300

Email: carattan@gmail.com

INDEPENDENT AUDITOR'S REPORT ON AUDIT OF QUARTERLY AND ANNUAL FINANCIAL RESULTS

TO THE BOARD OF DIRECTORS OF
M/s SAMRAT FORGINGS LIMITED

Opinion

We have audited the accompanying financial results for the Quarter and year ended of M/s SAMRAT FORGINGS LIMITED ("**the Company**"), which comprises the Balance Sheet as at March 31, 2026, the Statement of Profit and Loss (including Other Comprehensive Income), the Cash Flow Statement for the year then ended, and a summary of significant accounting policies and other explanatory information. (Here in after referred to as "**the financial statements**"), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("**the Listing Regulations**").

In our opinion and to the best of our information and according to the explanations given to us, the financial results for the Quarter and year ended March 31, 2026:

1. Presents in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended and
2. Gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards ('Ind As') specified under section 133 of the Companies Act, 2013 ('the Act') read with the Companies (Indian Accounting Standards) Rules, 2015 and other accounting principles generally accepted in India of the net profit and total comprehensive income and other financial information of the company for the quarter and year ended.

Basis for Opinion

We conducted our audit of the financial statements in accordance with the Standards on Auditing (SA's) specified under Section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the independence requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules made there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code





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of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

Management's Responsibilities for the Statement

This Statement, which includes the Financial Results is the responsibility of the Company's management and approved by the Board of Directors for the issuance.

This responsibility includes the preparation and presentation of the financial results for the quarter and year ended March 31, 2026 that give a true and fair view of the net profit and OCI and other financial information in accordance with the recognition and measurement principles laid down in the IND AS prescribed under section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial results that give a true and fair view and is free from the material misstatement, whether due to fraud or error.

In preparing the financial results, the board of directors is responsible assessing the company's ability, to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the board either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is also responsible for overseeing the financial reporting process of the company.

Auditor's Responsibilities for the Audit of the Financial Results for the Quarter and year ended 31.03.2026

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial results.

As part of an audit in accordance with SAs, we have exercised professional judgment and maintained professional skepticism throughout the audit. We also:





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- Identify and assess the risks of material misstatement of the financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and the related disclosures made by the management.
- Evaluate the appropriateness and reasonableness of disclosures made by the board of directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- Conclude on the appropriateness of Board of Director's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results of the company to express an opinion on the financial results.

Materiality is the magnitude of misstatements in the financial results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.





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We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

OTHER MATTERS

- The financial results include the results for the quarter ended 31st March, 2026 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us. Our opinion is not modified in respect of this matter.

Date: 30.05.2026
Place: Chandigarh
UDIN: 26513530LSDGNM5189

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



Rattan Kaur
(Partner)
M.No: 513530