Sam
PISTON & RINGS

SAMKRG PISTONS AND RINGS LIMITED

CIN : L27310TG1985PLC005423
Regd. Office : 1-201, Divya Shakthi Complex, 7-1-58, Ameerpet, Hyderabad - 500 016. T.S. INDIA.
Ph: +91-40-23730596, 23735578 Fax : 040-23730216 Website : www.samkrgpistonsandrings.com
E-mail : admin@samkrg.com

Ref.: SPRL/ CS / 2026/ 035

Date: October 31, 2026

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

Script Code: 520075

Sub.: Outcome of Board Meeting pursuant to the provisions of Regulation 30 read with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Dear Sir / Madam,

The Board of Directors at the meeting held today on October 31, 2026 at the registered office of the Company have inter-alia transacted/approved the Unaudited Standalone Financial Results of the Company for the Quarter and Half Year ended on September 30, 2026 pursuant to the provisions of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Accordingly, we are submitting herewith the Unaudited Standalone Financial Results, statement of Assets and Liabilities and Cash Flow Statement for the Quarter and Half Year ended September 30, 2026 along with Limited Review Report thereon provided by the statutory auditor of the company.

The meeting commenced at 09:30 a.m. and concluded at 11:10 a.m.

This is for your kind information and records.

Thanking you,

For SAMKRG PISTONS AND RINGS LIMITED

DINKER MISHRA
COMPANY SECRETARY &
COMPLIANCE OFFICER

SAMKRG PISTONS AND RINGS LTD. Hyderabad

DINKER MISHRA
Digitally signed by DINKER MISHRA
Date: 2026.10.31 11:16:49 +05'30'

Plant I (Pistons) :
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UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2026

(Rs. Lakhs)

SL.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)
	Income						
1	Revenue from operations	7839.04	7185.47	7143.88	15024.51	13541.12	28566.35
2	Other Income	27.93	71.90	68.36	99.83	139.52	289.32
3	Total Revenue (1+2)	7866.97	7257.37	7212.24	15124.34	13680.64	28855.67
4	Expenses						
	a) Cost of material consumed	3969.16	3507.76	3405.64	7476.92	6969.79	12696.81
	b) Change in inventories of finished goods, work-in-progress and stock-in-trade	32.35	227.80	107.72	260.15	-254.15	-383.10
	c) Employees benefits expenses	1727.68	1594.20	1495.93	3321.88	2970.43	7466.26
	d) Finance cost	248.32	311.09	273.66	559.41	429.80	1007.77
	e) Depreciation	316.67	312.24	320.02	628.91	634.02	1378.30
	f) Power & fuel	582.15	523.43	571.26	1105.58	1104.40	2162.42
	g) Stores & Spares consumption	152.78	78.03	203.06	230.81	302.58	563.53
	h) Other expenditure	612.79	365.58	505.45	978.38	885.98	2494.17
	Total Expenses (a...h)	7641.90	6920.13	6882.74	14562.04	13042.85	27386.16
5	Profit before exceptional and tax (3-4)	225.07	337.24	329.49	562.30	637.79	1469.51
6	Exceptional items						
7	Profit before tax (5-6)	225.07	337.24	329.49	562.30	637.79	1469.51
8	Tax Expense						
	Current Tax	66.49	59.69	122.76	126.18	200.58	383.55
	Deferred Tax	8.59	8.74	-80.54	17.33	-137.83	111.17
9	Profit/Loss for the period/year (7-8)	149.99	268.81	287.27	418.79	575.04	974.78
10	Other comprehensive income/ (expense)		Nil				
11	Total comprehensive income/ (expense)	149.99	268.81	287.27	418.79	575.04	974.78
12	Paid-up equity share capital (Face Value of the Share Rs.10)	982.05	982.05	982.05	982.05	982.05	982.05
13	Reserves excluding Revaluation Reserves as per balance sheet						19114.50
14	Earnings Per Share (EPS) - in Rs.10/-each						
	a) Basic	1.527	2.74	2.925	4.26	5.86	9.93
	b) Diluted	1.527	2.74	2.925	4.26	5.86	9.93

For and on behalf of the Board
For SAMKRG PISTONS AND RINGS LIMITED

SAMKRG PISTONS AND RINGS LTD. Hyderabad

SARIPALLI KARUNAKAR
CHAIRMAN & MD
DIN: 01665760

Date : October 31, 2026
Place : Hyderabad

Plant I (Pistons) :
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STATEMENT OF ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2026

(Rs in Lakhs)

	Particulars	For the period ended	
		30.09.2026	31.03.2026
I	**ASSETS**		
	NON-CURRENT ASSETS		
	(a) Fixed Assets	15069.24	15375.14
	(b) Capital Work in progress	2383.86	2322.92
	(c) Non Current investments	0.00	0.00
	(d) Defered Tax assets (Net)	0.00	0.00
	(e) Long-term loans and advances	454.06	454.06
	(f) Other non-current assets	702.50	702.50
	Sub-Total -Non- Current Assets	**18609.66**	**18854.62**
	CURRENT ASSETS		
	(a) Inventories	3778.39	3891.87
	(b) Trade Receivables	6052.82	6564.55
	(c) Cash and Cash equivalents	126.04	342.89
	(d) Short - term loans and advances	3025.55	1849.34
	(e)Other current assets	0.00	0.00
	Sub-Total -Current Assets	**12982.80**	**12648.65**
	TOTAL - ASSETS	**31592.46**	**31503.27**
II	**EQUITY AND LIABILITIES**		
	1. EQUITY		
	a) Equity Share Capital	982.05	982.05
	b) Other Equity	19688.50	19269.71
	Sub-Total -Share holders' funds	**20670.55**	**20251.76**
	2. Non-Current Liabilities		
	a) Long - term borrowings	1245.85	622.04
	b) Defered tax liabilities (Net)	631.35	614.02
	c) Other long - term liabilties	2084.05	2285.65
	d) Long- term provisions	283.68	329.15
	Sub-Total -Non-Current Liabilites	**4244.93**	**3850.86**
	2. Current Liabilities		
	a) Borrowings	3728.64	3660.55
	b) Trade Payables	2175.70	1973.66
	c) Other Current Financial liabilties	55.70	284.85
	d) Provisions	716.94	1481.59
	Sub-Total -Current Liabilites	**6676.98**	**7400.65**
	TOTAL - EQUITY AND LIABILITIES	**31592.46**	**31503.27**

For and on behalf of the Board

For SAMKRG PISTONS AND RINGS LIMITED

SAMKRG PISTONS AND RINGS LTD. Hyderabad

SARIPALLI KARUNAKAR
CHAIRMAN & MD
DIN: 01665760

Date : October 31, 2026

Place : Hyderabad

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Notes:

1 The above unaudited standalone financial results were reviewed by Audit Committee and approved by the Board of Directors at their respective meeting held on October 31, 2026 and have undergone "Limited Review" by the statuatory 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 Pistons and Rings"

4 The financial results quarter ended and half year ended September 30, 2026 is 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

For and on behalf of the Board
For SAMKRG PISTONS AND RINGS LIMITED

SAMKRG PISTONS AND RINGS LTD. Hyderabad

SARIPALLI KARUNAKAR
CHAIRMAN & MD
DIN: 01665760

Date : October 31, 2026
Place : Hyderabad

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CASH FLOW STATEMENT FOR THE HALF YEAR ENDED SEPTEMBER 30, 2026

Rs. In Lakhs

Particulars	For Half Year Ended 30.09.2026	For Half Year Ended 30.09.2025
CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit Before Tax and exceptional items	562.31	637.78
ADJUSTMENTS FOR:		
Depreciation	628.92	634.02
Interest & Gratuity	561.98	444.91
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	**1753.21**	**1716.71**
ADJUSTMENTS FOR:		
Increase in receivables	-511.73	-740.12
Decrease in inventories	-113.48	4.62
Increase in loans and advances	-28.14	-287.76
Decrease in payables	-562.62	-927.80
CASH GENERATED FROM OPERATIONS	**537.24**	**-234.35**
Interest paid	559.41	429.80
Taxes paid	300.00	
Gratuity paid	21.50	15.11
NET CASH FLOW FROM OPERATING ACTIVITIES	**-343.67**	**-679.26**
Net Increase in Bank Borrowings		
Net Increase in Cash Flow	-343.67	-679.26
CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Fixed Assets(NET OF SALE)	323.01	132.18
CAPITAL WORK IN PROGRESS	60.93	266.06
Term loans	328.59	159.33
NET CASH USED IN INVESTING ACTIVITIES	**712.53**	**557.57**
CASH FLOW FROM FINANCING ACTIVITIES		
increase in long term loans and advances	771.25	452.68
Decrease (Decrease) in Working Capital Loan (net of payments)	68.09	755.33
Dividend and Dividend tax		
NET CASH USED IN FINANCING ACTIVITIES	**839.34**	**1208.01**
NET INCREASE IN CASH AND CASH EQUIVALENTS	**-216.85**	**-28.81**
CASH AND CASH EQUIVALENTS AS AT THE		
COMMENCEMENT OF THE YEAR	**342.89**	**122.36**
CASH AND CASH EQUIVALENTS AS AT THE		
END OF THE YEAR	**126.04**	**93.55**

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)

For and on behalf of the Board
For SAMKRG PISTONS AND RINGS LIMITED

SAMKRG PISTONS AND RINGS LTD. Hyderabad

SARIPALLI KARUNAKAR
CHAIRMAN & MD
DIN: 01665760

Date : October 31, 2026
Place : Hyderabad

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

Independent Auditor's Review Report on Unaudited Standalone Financial Results of Samkrg Pistons and Rings Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended).

To
The Board of Directors
Samkrg Pistons and Rings Limited
CIN: L27310TG1985PLC005423
Hyderabad.

1. We have reviewed the accompanying statement of unaudited standalone financial results of Samkrg Pistons and Rings Limited ("the Company") for the quarter and half year ended September 30, 2026, 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 AÇ/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 provides 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: October 31, 2026
UDIN: 26201445XOTUYH2323

For MVN MURTHY,
Chartered Accountant
Membership No.201445

M.V.N MURTHY * M.No. 201445 * Chartered Accountant

F.NO.423 & 424, Kubera Towers, Narayanaguda, Hyderabad-500 029.
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