



Smruthi Organics Limited

Date: 05th May 2025

To
Corporate Relation Department
BSE Limited
P. J. Tower, Dalal Street,
Mumbai – 400 001.

To
Listing Department
Metropolitan Stock Exchange of India Ltd
Building A, Unit 205A, 2nd Floor,
Piramal Agastya Corporate Park,
L.B.S Road, Kurla West, Mumbai – 400070

Scrip Code: 540686

Subject: Outcome of Board meeting of the Company

Further to our letter dated 16th April, 2025, we enclose, in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the following, as approved by the Board of Directors of the Company (the Board) at the meeting held today i.e., **Monday, 05th May 2025:-**

- (i) Audited Standalone Financial Results for the Fourth quarter and year ended 31st March, 2025;
- (ii) Audited Balance Sheet as at 31st March, 2025;
- (iii) Audited Cash Flow Statement, for the year ended 31st March 2025;
- (iv) Report issued by the Statutory Auditors of the Company . M/s Gokhale & Sathe, Chartered Accountants, Mumbai (Firm Registration No: 103264W) on the aforesaid Audited Financial Results;

Unmodified Opinion:

In terms of the provisions of Regulation 33(3)(d) of SEBI Listing Regulations, as amended, we declare that the Statutory Auditors of the Company, viz. M/s. Gokhale & Sathe, Chartered Accountants, Mumbai (Firm Registration No 103264W), have issued the Auditors Report with unmodified opinion on the Audited Financial Results of the Company for the financial year ended 31st March, 2025.



REGISTERED OFFICE : 'BALAJI BHAVAN' 165-A, RAILWAY LINES, SOLAPUR-413 001, MAHARASHTRA, INDIA
PHONE : 0091- 217-2310267, 2310367.

CORPORATE OFFICE : MUMBAI OFFICE : PH. : 022-24129211.

FACTORY : UNIT II : PLOT NO. A-27, M.I.D.C. CHINCHOLI, TAL. MOHOL, DIST. SOLAPUR - 413 255, MAHARASHTRA, INDIA.
PHONE : 0217-2357771, 2357772, 774,775 ■ VISIT US : www.smruthiorganics.com
E-mail : eaga@smruthiorganics.com ■ CIN :- L24119PN1989PLC052562.



Smruthi Organics Limited

➤ **Dividend:**

- (i) Payment of dividend at Rs 1.5 per equity share (15 %) on 1,14,46,290 equity shares of Rs. 10 each for FY 2024-25.
- (ii) The date of AGM, Book Closure date and record date for purpose of AGM and Dividend will be informed as a separate corporate announcement.

The Audited Financial Results will also be available on the website of the company at www.smruthiorganics.com.

Kindly take on record the above information and acknowledge.

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

For Smruthi Organics Ltd



Urvashi Khanna
Company Secretary & Compliance officer

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INDEPENDENT AUDITOR'S REPORT ON AUDIT OF FINANCIAL RESULTS

To Board of Directors of **SMRUTHI ORGANICS LIMITED**

REPORT ON THE AUDIT OF THE FINANCIAL RESULTS

OPINION

We have audited the accompanying Financial Results of **SMRUTHI ORGANICS LIMITED** ('the Company') for the quarter and year ended March 31, 2025 ('Financial Results') attached herewith, being submitted by the Company pursuant to regulatory requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial results:

1. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
2. give a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards ('Ind AS') and other accounting principles generally accepted in India of the net profit and total other comprehensive income and other financial information of the Company for the quarter and year ended March 31, 2025.

BASIS FOR OPINION

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Results 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 together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

MANAGEMENT'S RESPONSIBILITIES FOR THE FINANCIAL RESULTS

These Financial Results have been prepared on the basis of the Financial Statements.

The Company's Board of Directors are responsible for the preparation of these Financial Results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards under Section 133 of the Act read with rules mentioned 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 of 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 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 are free from material misstatement, whether due to fraud or error.



In preparing the Financial Results, the management and the Board of Directors are responsible for 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 management and the Board of Directors 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 Company's financial reporting process.

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL RESULTS

Our objectives are to obtain reasonable assurance about whether the Financial Results as a whole are 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 exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- 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 control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management and the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- Conclude on the appropriateness of the Board of Directors' 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 results 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.

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.

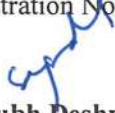


We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

OTHER MATTERS

The Financial Results includes the results for the quarter ended March 31, 2025 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 prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" which were subject to limited review by us. Our opinion is not modified in respect of the above matter.

For GOKHALE & SATHE,
CHARTERED ACCOUNTANTS,
Firm Registration No.: 103264W


CA Kaustubh Deshpande,
Partner
Membership No.:121011
UDIN: 25121011BMITJPU7729



Place: Solapur
Date: May 05, 2025

Smruthi Organics Limited

Registered & Corporate Office.: 165-A, Balaji Bhavan, 1st Floor, Railway Lines, Solapur-413001 (Maharashtra)

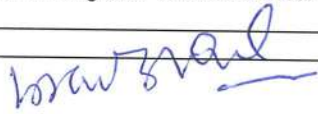
CIN :- L24119PN1989PLC052562

STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE YEAR ENDED 31ST MARCH 2025

(Rs. In Lakhs)

Sr.No.	Particulars	Quarter Ended			Year ended	
		Current Year	Current Year	Previous Year	Current Year	Previous Year
		31-03-2025	31-12-2024	31-03-2024	31-03-2025	31-03-2024
		(Audited)	(Un-audited)	(Audited)	(Audited)	(Audited)
1	Income from operations					
	a) Revenue from operations (Net)	3,809.45	3,124.97	3,965.77	12,600.79	12,764.31
	b) Other income	7.56	0.43	6.09	8.88	7.55
	Total Revenue from operations & other income (a+b)	3,817.01	3,125.40	3,971.86	12,609.67	12,771.86
2	Expenses					
	a) Cost of materials consumed	1,936.24	1,550.04	2,615.25	6,785.77	7,491.55
	b) Purchases of Traded Goods	3.11	2.14	4.77	13.91	9.56
	c) Changes in inventories of finished goods & work-in-progress	291.20	(59.88)	(178.16)	60.81	(265.68)
	d) Employee benefit expenses	415.24	443.19	428.84	1,735.07	1,715.97
	e) Finance Costs	51.59	50.84	37.20	187.00	140.85
	f) Depreciation and amortisation expenses	150.38	136.98	158.71	550.10	565.30
	g) Other expenses	695.79	773.21	686.64	2,787.01	2,617.34
	TOTAL Expenses (a+b+c+d+e+f+g)	3,543.55	2,896.52	3,753.25	12,119.67	12,274.89
3	Profit/(Loss) before exceptional items and tax (1-2)	273.46	228.88	218.61	490.00	496.97
4	Exceptional items	-	-	-	-	-
5	Profit/(loss) before tax (3 - 4)	273.46	228.88	218.61	490.00	496.97
6	Tax expense					
	a) Current Income Tax	67.60	58.08	66.64	129.46	158.02
	b) Other income Tax	(19.04)	18.68	0.05	7.46	2.61
	c) Deferred Tax (Asset) / Liability	1.90	4.05	(0.02)	(3.21)	(22.69)
	Total Tax Expenses (a+b+c)	50.45	80.82	66.67	133.71	137.94
7	Net Profit/(Loss) for the period (5 - 6)	223.01	148.07	151.94	356.29	359.03
8	Other Comprehensive Income					
	i) Items that will not be reclassified to profit or loss	18.05	-	19.69	21.02	21.03
	(ii) Income tax relating to Items that will not be reclassified to profit or loss.	(4.54)	-	(4.95)	(4.54)	(4.95)
	(iii) Items that will be reclassified to profit or loss	-	-	-	-	-
	(iv) Income tax relating to Items that will be reclassified to profit or loss	-	-	-	-	-
	Total Other Comprehensive Income (Net of Tax)	13.51	-	14.74	16.48	16.08
9	Total comprehensive income (7 + 8)	236.51	148.07	166.68	372.76	375.11
10	Paid-up equity share capital (Face value of Rs.10/- each)	1,144.63	1,144.63	1,144.63	1,144.63	1,144.63
11	Earnings per equity share (not annualised)					
	a) Basic	1.95	1.29	1.33	3.11	3.14
	b) Diluted	1.95	1.29	1.33	3.11	3.14



	Notes:
1	The Operations of the Company constitute Bulk Drugs, Drug Intermediates and Formulations activity as a minor Segment.
2	The Statutory Auditor carried out the audited financial results of the Company for the year ended March 31, 2025.
3	The above financials were reviewed by the Audit Committee and Approved by the Board of Directors at meeting held on May 5, 2025
4	The financial results are prepared in accordance with the Indian Accounting Standards (Ind AS) 108 as prescribed under Section 133 of the Companies Act, 2013 and other recognized accounting practices and policies to the extent applicable.
5	The Board of Directors at its meeting held on May 5, 2025 has approved and recommended dividend of Rs.1.5/- per equity share of Rs. 10/- each (15%) for the financial year ended March 31, 2025 for the approval of shareholders at the ensuing 36th Annual General Meeting on Share Capital of Rs. 11.45 Crore.
	
Place : Solapur Date : May, 5 2025	E. PURUSHOTHAM CHAIRMAN & MANAGING DIRECTOR DIN 00033588



Smruthi Organics Limited
Statement of Assets and Liabilities

Rs. In Lakhs

	Particulars	Standalone	
		Year ended 31-03-2025 (Audited)	Year ended 31-03-2024 (Audited)
	ASSETS		
(1)	Non-Current Assets		
	(a) Property, Plant and Equipment	4,467.33	3,962.87
	(b) Capital Work-in-progress	255.34	143.37
	(c) Intangible Assets	15.66	17.49
	(d) Intangible Asset under Development	-	-
	(e) Right of use assets	13.51	18.96
	(f) Financial Assets		
	(i) Investments	16.26	13.29
	(ii) Other Financial Assets	72.22	0.75
	(g) Other Non Current Assets	0.63	120.19
	Total Non Current Assets	4,840.95	4,276.92
(2)	Current assets		
	(a) Inventories	2,830.67	2,977.65
	(b) Financial Assets		
	(i) Trade Receivables	3,247.44	4,102.61
	(ii) Cash and Cash equivalents	43.57	47.95
	(iii) Other Bank balances	7.19	9.50
	(iv) Other Financial Assets	10.76	5.52
	(c) Current Tax Assets (Net)	1.29	-
	(d) Other Current Assets	192.42	398.92
	Total Current Assets	6,333.33	7,542.15
	Total Assets	11,174.29	11,819.07
(1)	EQUITY AND LIABILITIES		
	Equity		
	(a) Equity Share Capital	1,144.63	1,144.63
	(b) Other Equity	6,018.31	5,817.24
	Total Equity	7,162.94	6,961.87
	Liabilities		
(2)	Non Current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	812.68	556.17
	(ii) Other Financial Liabilities	3.52	8.64
	(b) Provisions	-	-
	(c) Deferred tax liabilities (net)	87.57	86.24
	Total Non Current Liabilities	903.77	651.05
(3)	Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	867.25	614.17
	(ii) Trade Payables		
	(A) total outstanding dues of micro enterprises and small enterprises and	185.12	100.92
	(B) total outstanding dues of creditors other than micro enterprises and small enterprises	1,414.06	2,763.22
	(iii) Other financial liabilities	255.26	44.50
	(b) Other current liabilities	37.19	238.66
	(c) Provisions	348.69	364.16
	(d) Current Tax Liabilities (Net)	-	80.53
	Total Current Liabilities	3,107.58	4,206.15
	Total Equity and Liabilities	11,174.29	11,819.07



Smruthi Organics Limited

Statement of Cash Flows for the period from

Sr No.	Particulars	Apr 1, 2024 to Mar 31, 2025 (Audited)	Apr 1, 2023 to Mar 31, 2024 (Audited)
A	CASH FLOW FROM OPERATING ACTIVITIES		
	Profit before income tax	511.02	518.00
	Non cash adjustment to reconciled profit before tax to net cash flows		
	Depreciation and Amortization	550.10	565.30
	Fair Valuation (Gain) / Loss on Investments	-21.02	-21.03
	Interest Expenditure	183.40	100.41
	Foreign Exchange (Gain) / Loss Realized	-8.30	1.87
	Foreign Exchange (Gain) / Loss Unrealized	6.47	0.00
	Transaction Cost Amortized relating to Long Term Borrowings	1.53	0.42
	Lease Liability Finance Cost	2.07	0.52
	Expected Provision for Losses	0.90	0.00
	Interest Income	-7.37	-0.67
	Operating Profit before Working Capital changes	1218.79	1164.83
	Movements in Working Capital		
	Increase/(Decrease) in Trade Payables	-1264.95	398.54
	Increase/(Decrease) in Provisions	2.58	33.12
	Increase/(Decrease) in Other Current Liabilities	-190.91	36.60
	Increase/(Decrease) in Other Current Financial Liability	200.02	6.62
	Increase/(Decrease) in Other Non Current Financial Liabilities	0.00	-1.61
	Decrease/(Increase) in Trade Receivables	854.27	-406.52
	Decrease/(Increase) in Inventories	146.97	-578.65
	Decrease/(Increase) in Non Current Financial Assets	-71.47	9.01
	Decrease/(Increase) in Current Other Financial Assets	-5.00	-0.78
	Decrease/(Increase) in Other Current Assets	206.50	-105.42
	Decrease/(Increase) in Other Non-current assets	119.56	-11.31
	Cash generated from / (used in) Operations	1216.36	544.42
	Direct taxes (net of refunds)	-218.74	-104.33
	Net cash flow from / (used in) Operating Activities (A)	997.62	440.09
B	Cash Flow From Investing Activities		
	Purchases of Fixed Assets, including intangible assets, CWIP & Capital advances	-1151.50	-823.68
	Investment in bank deposits (having original maturity of more than three months) and interest accrued thereon	2.30	106.69
	Interest Income	7.13	0.67
	Changes in Investments net of Fair Value Effects	0.00	0.00
	Net Cash from / (used in) Investing Activities (B)	-1142.08	-716.32
C	Cash Flow from Financing Activities		
	Proceeds from long term borrowings	524.83	674.49
	Repayment of long term borrowing	-168.28	-28.28
	Proceeds from Short term borrowings	151.07	-39.21
	Unamortized Loan Processing Charges	0.00	-9.27
	Interest Paid	-182.93	-97.87
	Foreign Exchange Gain/ Loss	1.84	-1.87
	Dividend paid on equity shares	-171.69	-228.93
	Lease Liability Payments	-14.75	-3.52
	Net cash flow from / (used in) Financing Activities (C)	140.08	265.54
	Net Increase/(Decrease) in cash & cash equivalents (A)+(B)+(C)	-4.38	-10.69
	Cash & Cash equivalents at the beginning of the period	47.95	58.64
	Cash & Cash equivalents at the end of the period (Net of Forex Effect for Current Period)	43.57	47.95



Smruthi Organics Limited
SEGMENT REPORTING FOR THE YEAR ENDED 31 March 2025

(Rs. In Lakhs)

Sr No.	Particulars	Quarter Ended			Year Ended	
		Current Year	Current Year	Previous Year	Current Year	Previous Year
		Audited	Unaudited	Audited	Audited	Audited
		31-03-2025	31-12-2024	31-03-2024	31-03-2025	31-03-2024
1	Segment Revenue					
	API	3802.66	3119.84	3964.41	12565.02	12832.18
	Formulation	7.84	5.15	2.20	37.28	-67.03
	Unallocable	6.51	0.41	5.25	7.37	6.71
	Revenue from Operation Total	3817.01	3125.40	3971.86	12609.67	12771.86
2	Segment Results before Interest & Taxes					
	API	419.81	366.82	398.79	1012.18	1074.26
	Formulation	-23.63	-18.71	-39.01	-72.93	-237.06
	Unallocable	-59.59	-68.80	-90.35	-248.60	-185.06
	Total	336.59	279.31	269.43	690.64	652.14
	Less: Interest Expenses					
	API	22.23	24.09	55.27	100.13	74.99
	Formulation	0.04	0.00	0.01	0.07	0.03
	Unallocable	29.32	26.75	-18.08	86.80	65.83
	Total	51.59	50.84	37.20	187.00	140.85
	Add : Interest Income					
	API	0.00	0.00	0.00	0.00	0.00
	Formulation	0.00	0.00	0.00	0.00	0.00
	Unallocable	6.51	0.41	6.06	7.37	6.71
	Total	6.51	0.41	6.06	7.37	6.71
3	Profit Before Tax					
	API	397.58	342.73	343.52	912.04	999.28
	Formulation	-23.67	-18.71	-39.01	-73.00	-237.09
	Unallocable	-82.41	-95.14	-66.21	-328.03	-244.18
	Total	291.51	228.88	238.30	511.02	518.00
	Less : Current Tax					
	API	0.00	0.00	0.00	0.00	0.00
	Formulation	0.00	0.00	0.00	0.00	0.00
	Unallocable	48.55	76.75	66.69	136.92	160.63
	Total	48.55	76.75	66.69	136.92	160.63
	Less : Deferred Tax					
	API	0.00	0.00	0.00	0.00	0.00
	Formulation	0.00	0.00	0.00	0.00	0.00
	Unallocable	6.44	4.05	4.94	1.33	-17.73
	Total	6.44	4.05	4.94	1.33	-17.73
	Profit after Tax	236.51	148.07	166.68	372.76	375.11
4	Segment Assets					
	API	10741.57	10961.98	11,268.59	10741.57	11,268.59
	Formulation	34.28	51.89	49.75	34.28	49.75
	Unallocable	398.44	393.74	500.73	398.44	500.73
	Total	11174.29	11407.61	11,819.07	11174.29	11,819.07
5	Segment Liabilities					
	API	3140.05	3279.64	4740.67	3140.05	4,740.67
	Formulation	34.28	51.89	49.75	34.28	49.75
	Unallocable	7999.95	8076.08	7028.65	7999.95	7,028.65
	Total	11174.29	11,407.61	11819.07	11174.29	11,819.07

Note

- 1 The figures for Quarter ended March 31, 2025 are the balancing figures between the audited figures in respect of full Financial Year and the Limited Review Published year to date figures upto the end of the third quarter of the Financial Year ended March 31, 2025.





Smruthi Organics Limited

Date: 05th May 2025

To
Corporate Relation Department
BSE Limited
P. J. Tower, Dalal Street,
Mumbai – 400 001.

To
Listing Department
Metropolitan Stock Exchange of India Ltd
Building A, Unit 205A, 2nd Floor,
Piramal Agastya Corporate Park,
L.B.S Road, Kurla West, Mumbai – 400070

Scrip Code: 540686

Subject: Non-applicability of Reg. 32 of SEBI (LODR) Regulations, 2015 (Statement of Deviation or Variation for proceeds of public issue, rights issue, preferential issue, QIP)

Dear Sir

Please note that the Statement of Deviation or Variation for proceeds of public issue, rights issue, preferential issue, QIP to be given along with quarterly results as required under Reg. 32 of SEBI (LODR) Regulations, 2015 is not applicable to the company as the company has not issued shares by way of public issue, rights issue, preferential issue, QIP etc.

Kindly take the above on record.

For Smruthi Organics Limited


Urvashi D. Khanna
Company Secretary & Compliance Officer



REGISTERED OFFICE : 'BALAJI BHAVAN' 165-A, RAILWAY LINES, SOLAPUR-413 001, MAHARASHTRA, INDIA
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