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General information about company			
Scrip code*	513418		
NSE Symbol*	NOTLISTED		
MSEI Symbol*	NOTLISTED		
ISIN*	INE728B01032		
Name of company	SMITHS AND FOUNDERS (INDIA) LIMITED		
Type of company	Main Board		
Class of security	Equity		
Date of start of financial year	01	04	2025
Date of end of financial year	31	03	2026
Date of board meeting when results were approved	03	11	2025
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	27	10	2025
Description of presentation currency	INR		
Level of rounding	Lakhs		
Reporting Type	Quarterly		
Reporting Quarter	Second quarter		
Nature of report standalone or consolidated	Standalone		
Whether results are audited or unaudited for the quarter ended	Unaudited	For Current Quarter Only	
Whether results are audited or unaudited for the Year to date for current period ended/year ended	Unaudited		
Segment Reporting	Single segment		
Description of single segment	Manufacturing - metal and metal products		
Start date and time of board meeting	03-11-2025	12	00 HH:MM
End date and time of board meeting	03-11-2025	14	10 HH:MM
Whether cash flow statement is applicable on company	Yes		
Type of cash flow statement	Cash Flow Indirect		
Declaration of unmodified opinion or statement on impact of audit qualification	Not applicable		
Whether the company has any related party?	Yes		
Whether the company has entered into any Related Party transaction during the selected half year for which it wants to submit disclosure?	Yes		
(I) We declare that the acceptance of fixed deposits by the bans/Non-Banking Finance Company are at the terms uniformly applicable/offered to all shareholders/public	NA		
(II) We declare that the scheduled commercial bank, as per RBI circular RBI/DBR/2015-16/19 dated March 03, 2016, has allowed additional interest of one per cent per annum, over and above the rate of interest mentioned in the schedule of interest rates on savings or a term deposits of bank's staff and their exclusive associations as well as on deposits of Chairman, Chairman & Managing Director, Executive Director or such other Executives appointed for a fixed tenure.	NA		
(III) Whether the company is a 'high value debt listed entity' according to regulation 15 (1A)?	No		
(a) If answer to above question is Yes, whether complying with proviso to regulation 23 (9), i.e., submitting RPT disclosures on the day of results publication?			
(b) If answer to above question is No, please explain the reason for not complying.			
Whether the updated Related Party Transactions (RPT) Policy (in compliance with Reg. 23 of SEBI LODR) has been uploaded on the website of the Company?	Yes		
Latest Date on which RPT policy is updated	31-07-2025		
Indicate Company website link for updated RPT policy of the Company	www.smithsandfoundersindia.com		
Whether statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc. is applicable to the company for the current quarter?	No		
No. of times funds raised during the quarter			
Whether the disclosure for the Default on Loans and Debt Securities is applicable to the entity?	No	Add Notes	

<<< Notes mandatory, if Not Applicable

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Amount in (Lakhs)

Financial Results – Ind-AS

	Particulars	3 months/ 6 months ended **(dd-mm-yyyy)**	Year to date figures for current period ended **(dd-mm-yyyy)**
	Date of start of reporting period	01-07-2025	01-04-2025
	Date of end of reporting period	30-09-2025	30-09-2025
	Whether results are audited or unaudited	Unaudited	Unaudited
	Nature of report standalone or consolidated	Standalone	Standalone
Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.		
1	**Income**		
	Revenue from operations	382.06	704.79
	Other income	0.00	1.71
	Total income	382.06	706.50
2	**Expenses**		
(a)	Cost of materials consumed	178.93	320.77
(b)	Purchases of stock-in-trade	0.00	0.00
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	2.49	15.80
(d)	Employee benefit expense	93.37	170.78
(e)	Finance costs	0.03	0.14
(f)	Depreciation, depletion and amortisation expense	6.57	12.92
(g)	**Other Expenses**		
1	Direct Expenses	48.69	87.82
2	Administration Expenses	14.03	25.71
3	Selling and Distribution	3.19	5.75
4			
5			
6			
7			
8			
9			
10			
	Total other expenses	**65.91**	**119.28**
	Total expenses	**347.30**	**639.69**
3	**Total profit before exceptional items and tax**	**34.76**	**66.81**
4	Exceptional items	0.00	0.00
5	Total profit before tax	**34.76**	**66.81**
6	**Tax expense**		
7	Current tax	12.87	19.72
8	Deferred tax	-1.32	-2.51
9	Total tax expenses	**11.55**	**17.21**
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0.00	0.00
11	**Net Profit Loss for the period from continuing operations**	**23.21**	**49.60**
12	Profit (loss) from discontinued operations before tax	0.00	0.00
13	Tax expense of discontinued operations	0.00	0.00
14	Net profit (loss) from discontinued operation after tax	**0.00**	**0.00**
15	Share of profit (loss) of associates and joint ventures accounted for using equity method	0.00	0.00
16	**Total profit (loss) for period**	**23.21**	**49.60**
17	Other comprehensive income net of taxes	0.00	0.00
18	**Total Comprehensive Income for the period**	**23.21**	**49.60**
19	**Total profit or loss, attributable to**		
	Profit or loss, attributable to owners of parent		
	Total profit or loss, attributable to non-controlling interests		
20	**Total Comprehensive income for the period attributable to**		
	Comprehensive income for the period attributable to owners of parent		
	Total comprehensive income for the period attributable to owners of parent non-controlling interests		
21	**Details of equity share capital**		
	Paid-up equity share capital	1019.27	1019.27
	Face value of equity share capital	1.00	1.00
22	Reserves excluding revaluation reserve		
23	**Earnings per share**		
i	**Earnings per equity share for continuing operations**		
	Basic earnings (loss) per share from continuing operations	0.02	0.05
	Diluted earnings (loss) per share from continuing operations	0.02	0.05
ii	**Earnings per equity share for discontinued operations**		
	Basic earnings (loss) per share from discontinued operations	0.00	0.00
	Diluted earnings (loss) per share from discontinued operations	0.00	0.00
iii	**Earnings per equity share (for continuing and discontinued operations)**		
	Basic earnings (loss) per share from continuing and discontinued operations	**0.02**	**0.05**
	Diluted earnings (loss) per share from continuing and discontinued operations	**0.02**	**0.05**
24	Debt equity ratio		
25	Debt service coverage ratio		
26	Interest service coverage ratio		
27	**Disclosure of notes on financial results**	Add Notes	

Remarks

Remarks

Remarks

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Amount in (Lakhs)

Statement of Asset and Liabilities

	Particulars	Half Year ended (dd-mm-yyyy)
	Date of start of reporting period	01-04-2025
	Date of end of reporting period	30-09-2025
	Whether results are audited or unaudited	Unaudited
	Nature of report standalone or consolidated	Standalone
	Assets	
1	**Non-current assets**	
	Property, plant and equipment	1891.10
	Capital work-in-progress	0.00
	Investment property	0.00
	Goodwill	0.00
	Other intangible assets	0.33
	Intangible assets under development	0.00
	Biological assets other than bearer plants	0.00
	Investments accounted for using equity method	0.00
	Non-current financial assets	
	Non-current investments	0.00
	Trade receivables, non-current	0.00
	Loans, non-current	0.00
	Other non-current financial assets	0.00
	Total non-current financial assets	**0.00**
	Deferred tax assets (net)	0.00
	Other non-current assets	18.84
	Total non-current assets	**1910.27**
2	**Current assets**	
	Inventories	103.30
	Current financial asset	
	Current investments	0.00
	Trade receivables, current	158.98
	Cash and cash equivalents	212.23
	Bank balance other than cash and cash equivalen	0.00
	Loans, current	0.00
	Other current financial assets	0.00
	Total current financial assets	**371.21**
	Current tax assets (net)	11.96
	Other current assets	6.09
	Total current assets	492.56
3	Non-current assets classified as held for sale	0.00
4	Regulatory deferral account debit balances and related deferred tax Assets	0.00
	Total assets	2402.83
	Equity and liabilities	
1	**Equity**	
	Equity attributable to owners of parent	
	Equity share capital	1019.97
	Other equity	1018.05
	Total equity attributable to owners of parent	2038.02
	Non controlling interest	
	Total equity	2038.02
2	**Liabilities**	
	Non-current liabilities	
	Non-current financial liabilities	
	Borrowings, non-current	0.00
	Trade Payables, non-current	
	(A) Total outstanding dues of micro enterprises and small enterprises	0.00
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	0.00
	Total Trade payable	0.00
	Other non-current financial liabilities	0.00
	Total non-current financial liabilities	0.00
	Provisions, non-current	127.22
	Deferred tax liabilities (net)	19.22
	Deferred government grants, Non-current	0.00
	Other non-current liabilities	0.00
	Total non-current liabilities	146.44
	Current liabilities	
	Current financial liabilities	
	Borrowings, current	98.52
	Trade Payables, current	
	(A) Total outstanding dues of micro enterprises and small enterprises	0.00
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	11.83
	Total Trade payable	11.83
	Other current financial liabilities	0.00
	Total current financial liabilities	110.35
	Other current liabilities	79.20
	Provisions, current	28.82
	Current tax liabilities (Net)	0.00
	Deferred government grants, Current	0.00
	Total current liabilities	218.37
3	Liabilities directly associated with assets in disposal group classified as held for sale	0.00
4	Regulatory deferral account credit balances and related deferred tax liability	0.00
	Total liabilities	364.81
	Total equity and liabilities	2402.83
	Disclosure of notes on assets and liabilities	Add Notes

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Amount in (Lakhs)

Format for Reporting Segmenet wise Revenue, Results and Capital Employed along with the company results			
	Particulars	3 months/ 6 month ended **(dd-mm-yyyy)**	Year to date figures for current period ended **(dd-mm-yyyy)**
	Date of start of reporting period	01-07-2025	01-04-2025
	Date of end of reporting period	30-09-2025	30-09-2025
	Whether results are audited or unaudited	Unaudited	Unaudited
	Nature of report standalone or consolidated	Standalone	Standalone
1	**Segment Revenue (Income)**		
	(net sale/income from each segment should be disclosed)		
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
	Total Segment Revenue		
	Less: Inter segment revenue		
	Revenue from operations		
2	**Segment Result**		
	Profit (+) / Loss (-) before tax and interest from each segment		
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
	Total Profit before tax		
	i. Finance cost		
	ii. Other Unallocable Expenditure net off Unallocable income		
	Profit before tax		
3	**(Segment Asset - Segment Liabilities)**		
	Segment Asset		
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
	Total Segment Asset		
	Un-allocable Assets		
	Net Segment Asset		
4	**Segment Liabilities**		
	Segment Liabilities		
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
	Total Segment Liabilities		
	Un-allocable Liabilities		
	Net Segment Liabilities		
	Disclosure of notes on segments	Add Notes	

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Amount in (Lakhs)

Other Comprehensive Income

	Particulars	3 months/ 6 month ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
	Date of start of reporting period	01-07-2025	01-04-2025
	Date of end of reporting period	30-09-2025	30-09-2025
	Whether results are audited or unaudited	Unaudited	Unaudited
	Nature of report standalone or consolidated	Standalone	Standalone
	Other comprehensive income [Abstract]		
1	Amount of items that will not be reclassified to profit and loss	Add	Delete
	Total Amount of items that will not be reclassified to profit and loss		
2	Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00
3	Amount of items that will be reclassified to profit and loss	Add	Delete
	Total Amount of items that will be reclassified to profit and loss		
4	Income tax relating to items that will be reclassified to profit or loss	0.00	0.00
5	Total Other comprehensive income	0.00	0.00

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Amount in (Lakhs)

Cash flow statement, indirect

	Particulars	Half Year ended (dd-mm-yyyy)
	Date of start of reporting period	01-04-2025
	Date of end of reporting period	30-09-2025
	Whether results are audited or unaudited	Unaudited
	Nature of report standalone or consolidated	Standalone
Part I	Blue color marked fields are non-mandatory.	
1	**Statement of cash flows**	
	Cash flows from used in operating activities	
	Profit before tax	66.81
2	**Adjustments for reconcile profit (loss)**	
	Adjustments for finance costs	0.14
	Adjustments for decrease (increase) in inventories	33.50
	Adjustments for decrease (increase) in trade receivables, current	9.28
	Adjustments for decrease (increase) in trade receivables, non-current	0.00
	Adjustments for decrease (increase) in other current assets	-0.03
	Adjustments for decrease (increase) in other non-current assets	0.00
	Adjustments for other financial assets, non-current	-0.30
	Adjustments for other financial assets, current	0.00
	Adjustments for other bank balances	0.00
	Adjustments for increase (decrease) in trade payables, current	6.60
	Adjustments for increase (decrease) in trade payables, non-current	0.00
	Adjustments for increase (decrease) in other current liabilities	50.04
	Adjustments for increase (decrease) in other non-current liabilities	0.00
	Adjustments for depreciation and amortisation expense	12.92
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0.00
	Adjustments for provisions, current	0.00
	Adjustments for provisions, non-current	3.90
	Adjustments for other financial liabilities, current	0.00
	Adjustments for other financial liabilities, non-current	0.00
	Adjustments for unrealised foreign exchange losses gains	0.00
	Adjustments for dividend income	0.00
	Adjustments for interest income	1.26
	Adjustments for share-based payments	0.00
	Adjustments for fair value losses (gains)	0.00
	Adjustments for undistributed profits of associates	0.00
	Other adjustments for which cash effects are investing or financing cash flow	0.00
	Other adjustments to reconcile profit (loss)	0.00
	Other adjustments for non-cash items	0.00
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0.00
	Total adjustments for reconcile profit (loss)	114.79
	Net cash flows from (used in) operations	181.60
	Dividends received	0.00
	Interest paid	0.00
	Interest received	0.00
	Income taxes paid (refund)	11.96
	Other inflows (outflows) of cash	0.00
	Net cash flows from (used in) operating activities	169.64
3	**Cash flows from used in investing activities**	
	Cash flows from losing control of subsidiaries or other businesses	0.00
	Cash flows used in obtaining control of subsidiaries or other businesses	0.00
	Other cash receipts from sales of equity or debt instruments of other entities	0.00
	Other cash payments to acquire equity or debt instruments of other entities	0.00
	Other cash receipts from sales of interests in joint ventures	0.00
	Other cash payments to acquire interests in joint ventures	0.00
	Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0.00
	Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0.00
	Proceeds from sales of property, plant and equipment	0.00
	Purchase of property, plant and equipment	19.23
	Proceeds from sales of investment property	0.00
	Purchase of investment property	0.00
	Proceeds from sales of intangible assets	0.00
	Purchase of intangible assets	0.00
	Proceeds from sales of intangible assets under development	0.00
	Purchase of intangible assets under development	0.00
	Proceeds from sales of goodwill	0.00
	Purchase of goodwill	0.00
	Proceeds from biological assets other than bearer plants	0.00
	Purchase of biological assets other than bearer plants	0.00
	Proceeds from government grants	0.00
	Proceeds from sales of other long-term assets	0.59
	Purchase of other long-term assets	0.00
	Cash advances and loans made to other parties	0.00
	Cash receipts from repayment of advances and loans made to other parties	0.00
	Cash payments for future contracts, forward contracts, option contracts and swap contracts	0.00
	Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0.00
	Dividends received	0.00
	Interest received	1.26
	Income taxes paid (refund)	0.00
	Other inflows (outflows) of cash	0.00
	Net cash flows from (used in) investing activities	-17.38
4	**Cash flows from used in financing activities**	
	Proceeds from changes in ownership interests in subsidiaries	0.00
	Payments from changes in ownership interests in subsidiaries	0.00
	Proceeds from issuing shares	0.00
	Proceeds from issuing other equity instruments	0.00
	Payments to acquire or redeem entity's shares	0.00
	Payments of other equity instruments	0.00
	Proceeds from exercise of stock options	0.00
	Proceeds from issuing debentures notes bonds etc	0.00
	Proceeds from borrowings	0.00
	Repayments of borrowings	-57.32
	Payments of lease liabilities	0.00
	Dividends paid	0.00
	Interest paid	0.14
	Income taxes paid (refund)	0.00
	Other inflows (outflows) of cash	0.00
	Net cash flows from (used in) financing activities	57.18
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	209.44
5	**Effect of exchange rate changes on cash and cash equivalents**	
	Effect of exchange rate changes on cash and cash equivalents	0.00
	Net increase (decrease) in cash and cash equivalents	209.44
	Cash and cash equivalents cash flow statement at beginning of period	2.79
	Cash and cash equivalents cash flow statement at end of period	212.23

Home | Validate

Amount in (Lakhs)

Format for Disclosure of Related Party Transactions (applicable only for half-yearly filings i.e., 2nd and 4th quarter)

															Additional disclosure of related party transactions - applicable only in case the related party transaction relates to loans, inter-corporate deposits, advances or investments made or given by the listed entity/subsidiary. These details need to be disclosed only once, during the reporting period when such transaction was undertaken.									
	Details of the party (listed entity /subsidiary) entering into the transaction		Details of the counterparty										In case monies are due to either party as a result of the transaction		In case any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances or investments				Details of the loans, inter-corporate deposits, advances or investments					
Sr. No.	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary	Type of related party transaction	Details of other related party transaction	Value of the related party transaction as approved by the audit committee	Remarks on approval by audit committee	Value of the related party transaction ratified by the audit committee	Date of Audit Committee Meeting where the ratification was approved	Value of transaction during the reporting period	Opening balance	Closing balance	Nature of indebtedness (loan/ issuance of debt/ any other etc.)	Details of other indebtedness	Cost	Tenure	Nature (loan/ advance/ intercorporate deposit/ investment)	Interest Rate (%)	Tenure	Secured/ unsecured	Purpose for which the funds will be utilised by the ultimate recipient of funds (endusage)	Notes
Add Delete																								
1	Smiths & Founders (India) Ltd.	AACCS0158A	Mr. Suresh Shastry	AHWPS5494D	Managing Director	Remuneration		11.10	No Remarks	11.10	31-07-2025	11.10	0.00	0.00										The Audit committee ratification is not applicable as the transaction relates to employment contract. However all such related party transactions are being placed before the Audit committees for noting.
2	Smiths & Founders (India) Ltd.	AACCS0158A	Mr. Umesh Shastry	AGZPS7610K	Vice-President Commercial	Remuneration		13.32	No Remarks	13.32	31-07-2025	13.32	0.00	0.00										The Audit committee ratification is not applicable as the transaction relates to employment contract. However all such related party transactions are being placed before the Audit committees for noting.
3	Smiths & Founders (India) Ltd.	AACCS0158A	Mr. Satish Shastry	AHWPS5493E	Vice-President Technical	Remuneration		13.32	No Remarks	13.32	31-07-2025	13.32	0.00	0.00										The Audit committee ratification is not applicable as the transaction relates to employment contract. However all such related party transactions are being placed before the Audit committees for noting.
4	Smiths & Founders (India) Ltd.	AACCS0158A	Mrs. Supriya Shastry	ATLPS8023M	Chief Financial Officer	Remuneration		13.32	No Remarks	13.32	31-07-2025	13.32	0.00	0.00										The Audit committee ratification is not applicable as the transaction relates to employment contract. However all such related party transactions are being placed before the Audit committees for noting.
5	Smiths & Founders (India) Ltd.	AACCS0158A	Mrs. Roopashree Shettigar	CQTPS7645J	Company Secretary	Remuneration		2.57	No Remarks	2.57	31-07-2025	2.57	0.00	0.00										The Audit committee ratification is not applicable as the transaction relates to employment contract. However all such related party transactions are being placed before the Audit committees for noting.
Total value of transaction during the reporting period												53.63												

Notes:
1. The details in this format are required to be provided for all transactions undertaken during the reporting period. However, opening and closing balances, including commitments,
to be disclosed for existing related party transactions even if there is no new related party transaction during the reporting period.
2. Where a transaction is undertaken between members of the consolidated entity (between the listed entity and its subsidiary or between subsidiaries), it may be reported once.
3. Listed banks shall not be required to provide the disclosures with respect to related party transactions involving loans, inter-corporate deposits, advances or investments made or given by the listed banks.
4. For companies with financial year ending March 31, this information has to be provided for six months ended September 30 and six months ended March 31.
Companies with financial years ending in other months, the six months period shall apply accordingly.
5. Each type of related party transaction (for e.g. sale of goods/services, purchase of goods/services or whether it involves a loan, inter-corporate deposit, advance or investment) with a single party shall be disclosed separately and there should be no clubbing or netting of transactions of same type.
However, transactions with the same counterparty of the same type may be aggregated for the reporting period. For instance, sale transactions with the same party may be aggregated for the reporting period and purchase transactions may also be disclosed in a similar manner.
There should be no netting off for sale and purchase transactions. Similarly, loans advanced to and received from the same counterparty should be disclosed separately, without any netting off.
6. In case of a multi-year related party transaction:
  a. The aggregate value of such related party transaction as approved by the audit committee shall be disclosed in the column “Value of the related party transaction as approved by the audit committee”.
  b. The value of the related party transaction ratified by the audit committee shall be disclosed in the column “Value of the related party transaction ratified by the audit committee”.
  c. The value of the related party transaction undertaken in the reporting period shall be reported in the column “Value of related party transaction during the reporting period”.
7. "Cost" refers to the cost of borrowed funds for the listed entity. 8. Transactions such as acceptance of fixed deposits by banks/NBFCs, undertaken with related parties, at the terms uniformly applicable /offered to all shareholders/ public shall also be reported.