



SOUTHERN MAGNESIUM AND CHEMICALS LIMITED

Deccan Chambers, 5th Floor, 6-3-666/B, Somajiguda, Hyderabad - 500 082
Phones: 23311789, 23312341, Fax: 040-23319871 E-Mail: southernmagnesium@gmail.com
CIN : L27109TG1985PLC005303

Date: 12.11.2025

Place: Hyderabad

To
BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai- 400 001
BSE Scrip Code: 513498

Dear Sir / Madam,

Sub: Outcome of Board Meeting

Pursuant to Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, we wish to inform you that the Board of Directors at their Meeting held on 12th November, 2025, inter-alia, have considered and approved the following:

1. Unaudited Financial Results for quarter and half year ended 30.09.2025. Copy of the same along with Limited Review Report is attached herewith.
2. Change in Designation of Mr. N Rajender Prasad from Joint Managing Director and Chief Financial Officer to Managing Director and Chief Financial Officer for the remainder of his tenure till 09.08.2028 on existing/same terms subject to approval of the members.

The relevant details as required under Regulation 30 of the Listing Regulations read with SEBI Circular No. CIR/CFD/CMD/4/2015 dated September 09, 2015, BSE circular Number LIST/COM/14/2018-19 dated June 20, 2018 and SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11.11.2024 are enclosed herewith.

The meeting commenced at 11.30 A.M. and concluded at 02:30 P.M.

Kindly take the same on record.

For Southern Magnesium and Chemicals Limited

N. Rajender Prasad
Managing Director and CFO
DIN: 00145659

Independent Auditor's Review Report on Quarterly and Year to Date Unaudited Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015, as amended

To the Board of Directors of SOUTHERN MAGNESIUM AND CHEMICALS LIMITED.

1. We have reviewed the accompanying statement of unaudited financial results of SOUTHERN MAGNESIUM AND CHEMICALS LIMITED ("the Company") for the quarter ended September 30, 2025 and year-to-date results for the period from April 01, 2025 to September 30, 2025 ("the statement") attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. This statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting", prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder 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 of the statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial information performed by the Independent Auditor of the Entity", issued by Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the statement is free from material misstatement. A review of interim financial information consists of making inquiries, primarily of personnel 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.
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 financial results, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

for BRAHMAYYA & CO.

Chartered Accountants

Firm's Regn No. 000513S



K. Shraavan

(K.SHRAVAN)

Partner

Membership No. 215798

UDIN: 25215798BMITZQE1482

Date : 12.11.2025

Place : Hyderabad



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Un-Audited Financial Results for Quarter and the Half Year Ended 30th September, 2025

| Particulars | | For the Quarter ended | | | Half year ended | | Rs.in lakhs |
|-------------|----------------------------------------------------------------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|---------------------------------------|
| | | 30-09-2025 (Un-Audited) | 30-06-2025 (Un-Audited) | 30-09-2024 (Un-Audited) | 30-09-2025 (Un-Audited) | 30-09-2024 (Un-Audited) | Year ended 31-03-2025 (Audited) |
| I | Revenue from operations | 165.81 | 21.70 | 393.10 | 187.51 | 988.52 | 1,243.49 |
| II | Other income | 12.51 | 10.75 | 15.41 | 23.26 | 20.87 | 56.92 |
| III | Total Income | 178.32 | 32.45 | 408.51 | 210.77 | 1,009.39 | 1,300.41 |
| IV | Expenses | | | | | | |
| | Cost of raw materials consumed | 120.87 | 21.47 | 174.84 | 142.35 | 437.51 | 562.94 |
| | Changes in inventories of finished goods and work-in-progress | (12.84) | (18.40) | 29.19 | (31.24) | 37.55 | 71.48 |
| | Employee benefits expense | 21.38 | 22.39 | 24.12 | 43.78 | 82.54 | 132.37 |
| | Finance costs | 10.04 | 8.14 | 0.31 | 18.19 | 1.73 | 14.71 |
| | Depreciation and amortization expense | 1.28 | 1.28 | 1.53 | 2.56 | 3.04 | 6.10 |
| | Other expenses | 9.89 | 10.75 | 27.07 | 20.63 | 57.98 | 85.55 |
| | Total expenses (IV) | 150.62 | 45.63 | 257.06 | 196.27 | 620.35 | 873.15 |
| V | Profit/(Loss) before exceptional items and tax (III-IV) | 27.70 | (13.18) | 151.45 | 14.50 | 389.04 | 427.26 |
| VI | Exceptional items | - | - | - | - | - | - |
| VII | Profit/(Loss) before tax (V+VI) | 27.70 | (13.18) | 151.45 | 14.50 | 389.04 | 427.26 |
| VIII | Tax expense: | | | | | | |
| | Current tax | 3.86 | - | 37.57 | 3.86 | 97.49 | 109.15 |
| | Deferred tax | 3.11 | (3.32) | (0.07) | (0.21) | (0.20) | (1.66) |
| IX | Profit/(Loss) for the period (VIII-IX) | 20.73 | (9.86) | 113.95 | 10.85 | 291.75 | 319.77 |
| X | Other Comprehensive income | | | | | | |
| | i. Items that will not be reclassified subsequently to profit or loss | - | - | - | - | - | - |
| | ii. Income tax relating to items that will not be reclassified to profit or loss | - | - | - | - | - | - |
| | Total Other Comprehensive Income for the period (VIII) | - | - | - | - | - | - |
| XI | Total Comprehensive Income/(loss) for The Period (VII + VIII) | 20.73 | (9.86) | 113.95 | 10.85 | 291.75 | 319.77 |
| XII | Equity Share Capital | 300.00 | 300.00 | 300.00 | 300.00 | 300.00 | 300.00 |
| XIII | Other Equity | - | - | - | - | - | - |
| XIV | Earnings per equity share -Basic and Diluted (of Rs.10 each) | 0.69 | (0.33) | 3.80 | 0.36 | 9.72 | 10.66 |

Notes:

- The Unaudited financial results of the Company have been prepared in accordance with the Indian Accounting Standards ("Ind AS") prescribed under section 133 of the Companies Act, 2013 ("the Act") read with relevant rules issued thereunder and other accounting principles generally accepted in India and in terms of Regulation 33 of the SEBI.
- The above Unaudited financial results for the quarter and half year ended 30th September, 2025, were reviewed by Audit Committee and approved by the Board of Directors of the Company at their respective meetings held on 12th November, 2025. The above results have been subjected to limited review by the statutory auditors of the Company. An unqualified report has been issued by them thereon.
- The Company's business activity falls within a single business segment i.e Magnesium in terms of IND AS 108 on operating segments.
- Previous year/period figures have been regrouped wherever necessary to conform current year/period classification.

For and on behalf of the Board of Directors

N.Rajender Prasad
 Managing Director

Place: Hyderabad
 Date: 12-11-2025



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Balance Sheet as at 30.09.2025

(Rs. In Lakhs)

| Particulars | As at 30.09.2025 (Un-Audited) | As at 31.03.2025 (Audited) |
|--------------------------------------------------------------------|----------------------------------|-------------------------------|
| ASSETS | | |
| Non-current assets | | |
| (a) Property, Plant and Equipment | 27.36 | 29.92 |
| (b) Other Non Current Assets | 1.10 | 1.10 |
| (c) Other Financial Assets | 225.00 | 225.00 |
| (d) Deferred Tax Asset | 0.34 | 0.13 |
| Total non current asset | 253.80 | 256.15 |
| Current assets | | |
| (a) Inventories | 897.45 | 971.61 |
| (b) Financial Assets | - | - |
| (i) Trade receivables | 22.34 | 53.28 |
| (ii) Cash and cash equivalents | 3.38 | 1.97 |
| (iii) Others bank balances | 601.15 | 612.00 |
| (iv) Others financial assets | 2.45 | 6.11 |
| (c) Other current assets | 35.89 | 61.16 |
| Total Current Assets | 1,562.66 | 1,706.13 |
| TOTAL ASSETS | 1,816.46 | 1,962.28 |
| EQUITY AND LIABILITIES | | |
| Equity | | |
| (a) Equity Share capital | 300.00 | 300.00 |
| (b) Other Equity | 1,003.04 | 992.19 |
| | 1,303.04 | 1,292.19 |
| Liabilities | | |
| Non - current liabilities | - | - |
| Total Non Current Liability | - | - |
| Current liabilities | | |
| (a) Financial Liabilities | | |
| (i) Borrowings | 469.75 | 329.46 |
| (ii) Trade payables | | |
| - Total outstanding dues of micro and small enterprises | - | - |
| - Total outstanding dues of other than micro and small enterprises | - | 220.80 |
| (iii) Other financial liabilities | 28.26 | 15.90 |
| (b) Other current liabilities | 1.95 | 90.20 |
| (c) Current tax liability (net) | 13.46 | 13.73 |
| Total Current liabilities | 513.42 | 670.09 |
| TOTAL EQUITY & LIABILITIES | 1,816.46 | 1,962.28 |

For Southern Magnesium & Chemicals Limited

Managing Director



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Statement of Cash Flow

For the half year ended 30th, September, 2025

| Particulars | For Half year ended | |
|-------------------------------------------------------------------------------------|---------------------------|---------------------------|
| | 30-09-2025 (unaudited) | 30-09-2024 (unaudited) |
| A. Cash Flow From Operating Activities | | |
| Profit/ (Loss) before tax | 14.50 | 389.04 |
| Adjustments for: | | |
| Depreciation and amortization expense | 2.56 | 3.04 |
| Interest income | (23.26) | (20.87) |
| Finance Cost | 18.19 | 1.73 |
| Operating Profit before working capital Changes | 11.99 | 372.94 |
| Movement in Working Capital | | |
| Decrease/(increase) in inventories | 74.15 | (16.46) |
| Decrease/(increase) in trade receivables | 30.94 | 247.47 |
| Increase / (decrease) Trade payables | (220.80) | 109.13 |
| Decrease / (Increase) in financial assets and non-financial assets | 28.92 | (464.65) |
| Increase / (decrease) in financial liabilities and other liabilities | (75.88) | (16.21) |
| Cash Generated from Operations | (150.68) | 232.22 |
| Taxes Paid | (4.13) | (147.91) |
| Net Cash flow from Operating Activities (A) | (154.81) | 84.31 |
| Cash Flow From Investing Activities | | |
| Purchase of Property plant and equipment and intangible assets incl. CWIP | - | (0.26) |
| Movement in other bank balances | 10.85 | - |
| Interest Received | 23.26 | 20.87 |
| Net cash flow generated/(used) from investing activities (B) | 34.11 | 20.61 |
| Cash flows from financing activities | | |
| Proceeds from/(repayment of) long-term loans and borrowings, net | - | - |
| Proceeds from/(repayment of) short-term loans and borrowings, net | 140.29 | (0.81) |
| Interest paid | (18.19) | (1.73) |
| Net cash from/(used in) financing activities (C) | 122.10 | (2.54) |
| Net increase in cash and cash equivalents (A+B+C) | 1.40 | 102.37 |
| Cash and cash equivalents at the beginning of the period/year | 1.97 | 3.93 |
| Cash and cash equivalents at the end of the year | 3.37 | 106.30 |
| Component of Cash and Cash Equivalent | | |
| Cash in Hand | 0.41 | 0.43 |
| Balance with banks In current Account | 2.97 | 104.86 |
| Margin money deposits (on Bank Guarantees) with balance maturity less than 3 months | - | 1.02 |
| Total Cash and Cash Equivalents in Cash Flow Statement | 3.38 | 106.30 |

For Southern Magnesium & Chemicals Limited

Managing Director



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| Particulars | Details |
|--------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Name | Mr. N Rajender Prasad |
| DIN | 00145659 |
| Reason for change viz. appointment, resignation, removal, death or otherwise; | Change in Designation from Joint Managing Director and Chief Financial Officer to Managing Director and Chief Financial Officer subject to approval of the members |
| Date of appointment/ cessation & Term of appointment | Change in designation as MD and CFO w.e.f 12.11.2025 for the remainder of existing tenure i.e till 09.08.2028 on existing/same terms |
| Brief profile (in case of appointment) | Mr. N. Rajender Prasad holds degree in a Chemical Engineering and Post Graduation in M.S. with over two decades of experience. He is one of the Promoter Director of the Company. |
| Disclosure of relationships between directors (in case of appointment of a director) | Spouse of Mrs. Urmi Nuthakki Prasad |
| Information as required under BSE circular Number LIST/COM/14/2018- 19 dated June 20, 2018 | Mr. N Rajender Prasad is not debarred from holding the office of Director pursuant to any SEBI Order or Order of any such authority. |