



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: 04.02.2025

Place: Hyderabad

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

Dear Sir / Madam,

Sub: Submission of Integrated Filing (Financial)

Ref: SEBI Circular dated 31st December, 2024 (Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185)

Pursuant to Regulation 33(3) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and point no. 4 of the above mentioned circular, please find enclosed herewith Integrated Filing (Financial) for the quarter ended 31st December, 2024.

Note:- With reference to the format given in Annexure 1 of above mentioned SEBI Circular dated 31st December, 2024, the following disclosures are not applicable for the third quarter ended 31st December, 2024:-

- B.** Statement on Deviation or Variation for Proceeds of Public Issue, Rights Issue, Preferential Issue, Qualified Institutions Placement, etc.-**Not Applicable.**
- C.** Format for Disclosing Outstanding Default on Loans and Debt Securities-**Not Applicable as we don't have any default on loans and debt securities outstanding as on 31st December, 2024.**
- D.** Format for disclosure of Related Party Transactions (applicable only for half yearly filings i.e., 2nd and 4th quarter) - **Not Applicable.**
- E.** Statement on Impact of Audit Qualifications (For Audit Report with Modified Opinion) submitted along- with annual audited financial results (Standalone and Consolidated separately) (applicable only for Annual Filing i.e., 4 quarter)-**Not Applicable.**

Kindly take the same on record.

For Southern Magnesium and Chemicals Limited

N. Rajender Prasad
Jt. Managing Director and CFO
DIN: 00145659



Brahmayya & Co

CHARTERED ACCOUNTANTS

VIJAYAWADA, HYDERABAD, VISAKHAPATNAM, GUNTUR, TANUKU & KAKINADA

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 December 31, 2024 and year-to-date results for the period from April 01, 2024 to December 31, 2024 ("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 Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other 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: 25215798BMIYRU4155

Date : 04.02.2025

Place : Hyderabad



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Regd. office : Deccan Chambers, 5th Floor, 6-3-666/B, Somajiguda, Hyderabad – 500 082

Un-Audited Financial Results for the Quarter and Nine Months Ended 31st December, 2024

(Rs.in lakhs)

Sl. No	Particulars	For the Quarter ended			Nine Months Ended		Year ended
		31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
		(Un Audited)	(Un Audited)	(Un Audited)	(Un Audited)	(Un Audited)	(Audited)
I	Revenue from operations	173.85	393.10	288.03	1,162.37	682.02	946.70
II	Other income	15.70	15.41	9.18	36.57	24.09	34.39
III	Total Income	189.55	408.51	297.21	1,198.94	706.11	981.09
IV	Expenses						
	Cost of raw materials consumed	96.07	174.84	124.30	533.58	321.81	460.88
	Changes in inventories of finished goods and work-in-progress	0.75	29.19	(16.99)	38.30	(73.76)	(105.91)
	Employee benefits expense	22.43	24.12	23.45	104.96	67.23	93.52
	Finance costs	5.00	0.31	2.96	6.73	6.58	9.93
	Depreciation and amortization expense	1.53	1.53	1.25	4.57	3.61	5.47
	Other expenses	16.18	27.07	11.26	74.16	37.66	72.46
	Total expenses (IV)	141.96	257.06	146.23	762.31	363.13	536.35
V	Profit/(Loss) before exceptional items and tax (III-IV)	47.59	151.45	150.98	436.63	342.98	444.74
VI	Exceptional items	-	-	-	-	-	-
VII	Profit/(Loss) before tax (V+VI)	47.59	151.45	150.98	436.63	342.98	444.74
VIII	Tax expense:						
	Current tax	12.81	37.57	32.98	110.31	86.24	112.12
	Deferred tax	(0.15)	(0.07)	(0.35)	(0.35)	0.08	(0.42)
IX	Profit/(Loss) for the period (VII-VIII)	34.93	113.95	118.35	326.68	256.66	333.04
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 (IX+X)	34.93	113.95	118.35	326.68	256.66	333.04
XII	Earnings per equity share- Basic and Diluted (Not Annualised)	1.16	3.80	3.95	10.89	8.56	11.10
	Weighted Average number of equity shares in nos	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000

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 (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- The above Unaudited financial results for the quarter and nine months ended 31st December, 2024, were reviewed by Audit Committee and approved by the Board of Directors of the Company at their respective meetings held on 4th February, 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
 Joint Managing Director

Place : Hyderabad
 Date : 04-02-2025