

# Sam Industries Limited

CIN: L70102MP1994PLC041416

Registered Office: Village: Dakachiya, A. B. Road, Tehsil: Sanwer,  
District – Indore – 453771 - Madhya Pradesh, India

Phone: 0091-731- 4229717

Website: [www.samindustriesltd.com](http://www.samindustriesltd.com), Email: [secretarial@samindustriesltd.com](mailto:secretarial@samindustriesltd.com)

10/02/2026

The Manager  
Department of Corporate Services  
BSE Limited  
Phiroze Jeejeebhoy Towers,  
Dalai Street, Mumbai – 400 001

Scrip Code: 532005

**Sub: Integrated Filing (Financial) for the quarter / nine months ended December 31, 2025 & Outcome of the 7<sup>th</sup> Board Meeting for FY 2025-26 held on, 10<sup>th</sup> February, 2026**

We hereby informed that the meeting of the Board of Directors of the Sam Industries Limited was held on Tuesday, 10<sup>th</sup> day of February, 2026 at 4:00 P.M. at 16, B Builders Colony, Dhenu Market Road, Indore - 452003 Madhya Pradesh, have **inter-alia**, approved and taken on record the Un-audited Standalone Financial Results of the Company for the quarter and nine months ended December 31, 2025, and Limited Review Report issued by the Auditors thereon.

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024, read with BSE Circular No. 20250102-4, we are submitting herewith the Integrated Filing (Financial) for the quarter / nine months ended December 31, 2025.

- 1.1 Un-audited Standalone Financial Results of the Company for the quarter and nine months ended December 31, 2025.
- 1.2 Statutory Auditor's Limited Review Report for the Un-audited Financial Results for the quarter ended December 31, 2025.

The said Unaudited Financial Results are also being uploaded on the Company's website at [www.samindustriesltd.com](http://www.samindustriesltd.com).

2. To Board took note of Resignation of Mrs. Gitanjali A. Maheshwari (DIN: 00094596) Whole Time Director of the Company effective from closure of business hours on 31.01.2026 and the Board places on record their appreciation for the assistance and guidance provided by Mrs. Gitanjali A. Maheshwari during her tenure as Whole Time Director of the Company.

The Board Meeting commenced at 4:00 P.M. and concluded at 5:10 P.M.

You are requested to take above intimation on your record and for further dissemination.

Thanking you.

Yours faithfully,

For Sam Industries Limited

  
Navin Patwa  
Company Secretary

Encl: as above



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## QUARTERLY INTEGRATED FILING (FINANCIALS)

A. Financial Results - Annexed

B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC. – NOT APPLICABLE.

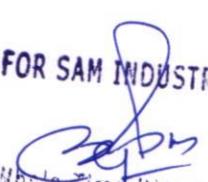
C. FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES

S. No.	Particulars	in ₹ Lakh
1	Loans / revolving facilities like cash credit from banks / financial institutions	
A	Total amount outstanding as on 31.12.2025	2439.66
B	Of the total amount outstanding, amount of default as on date	NIL
2	Unlisted debt securities i.e. NCDs and NCRPS	
A	Total amount outstanding as on date	NIL
B	Of the total amount outstanding, amount of default as on date	NIL
3	Total financial indebtedness of the listed entity including short term and long-term debt	2439.66

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<sup>th</sup> quarter) – NOT APPLICABLE.

FOR SAM INDUSTRIES LIMITED

  
Whole Time Director

INDEPENDENT AUDITORS' LIMITED REVIEW REPORT

TO,  
SAM INDUSTRIES LIMITED,  
INDORE.

INTRODUCTION

1. We have reviewed the accompanying statement of unaudited financial results ("the statement") of **SAM INDUSTRIES LIMITED** ("the Company"), for the quarter ended December 31, 2025 and the year to date results for the period 1<sup>st</sup> April, 2025 to 31<sup>st</sup> December, 2025 (hereinafter referred to as "the Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. This 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 these financial results based on our review.
2. This Statement has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standards 34, Interim Financial Reporting ('Ind AS 34'), prescribed under Section 133 of the Companies Act, 2013 ("the Act") and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

SCOPE OF REVIEW

3. We conducted our review of the Statement 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 the 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 provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion. We have complied with the Code of Ethics for Professional Accountants issued by the Institute of Chartered Accountants of India ("Code of Ethics')



## CONCLUSION

4. Based on our review conducted and procedures performed as stated 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 Indian Accounting Standards prescribed under Section 133 of the Act and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations & Requirements) Regulations, 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For Arora Banthia & Tulsyan**

**Chartered Accountants**

**Firm No: 007028C**

*Manoj Kumar Jain*



**(CA Manoj Kumar Jain)**

**Partner**

**Membership No.: 400371**

**UDIN: 26400371POMTIR5343**

**Indore, 10.02.2026**

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## Statement of Unaudited Standalone Financial Results for the quarter & nine month ended 31st December 2025

(Rs. in Lacs except EPS)

S. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	31.03.2025
		Unaudited			Unaudited		Audited
I	<b>Income</b>						
i	Revenue from Operations	353.82	423.04	208.49	1,003.96	816.98	1,365.36
ii	Other Income	68.25	113.18	76.31	435.27	215.63	204.41
	<b>Total Revenue (I)</b>	<b>422.07</b>	<b>536.22</b>	<b>284.80</b>	<b>1,439.23</b>	<b>1,032.61</b>	<b>1,569.77</b>
II	<b>Expenses</b>						
a	Cost of materials consumed	-	-	-	-	-	-
b	Purchase of Stock-in-Trade	-	-	-	-	-	-
c	Changes in inventories of finished goods, stock-in-trade and work-in-progress	62.71	10.77	2.33	73.48	68.97	143.84
d	Employee benefits expense	50.80	51.23	49.61	147.50	145.33	196.21
e	Finance costs	66.31	72.12	82.76	213.95	176.78	256.49
f	Depreciation and amortisation expense	50.94	52.27	45.79	154.55	93.60	142.31
g	Other expenses	144.39	74.76	132.33	299.41	315.93	520.52
	<b>Total expenses (II)</b>	<b>375.15</b>	<b>261.15</b>	<b>312.82</b>	<b>888.89</b>	<b>800.61</b>	<b>1,259.37</b>
III	<b>Profit/(loss) before exceptional items and tax (I-II)</b>	<b>46.92</b>	<b>275.07</b>	<b>(28.02)</b>	<b>550.34</b>	<b>232.00</b>	<b>310.40</b>
IV	Exceptional Items	-	-	-	-	-	-
V	<b>Profit/ (loss) before tax(III-IV)</b>	<b>46.92</b>	<b>275.07</b>	<b>(28.02)</b>	<b>550.34</b>	<b>232.00</b>	<b>310.40</b>
VI	Tax expense:						
	(1) Current tax	(5.59)	13.69	(41.35)	8.10	-	2.17
	(2) Eariler Year tax	-	-	(69.43)	-	(69.43)	(69.43)
	(3) Deferred tax	10.68	41.05	(58.33)	118.54	10.18	64.01
VII	<b>Profit/(loss) for the period (V-VI)</b>	<b>41.83</b>	<b>220.33</b>	<b>141.09</b>	<b>423.70</b>	<b>291.25</b>	<b>313.65</b>
VIII	<b>Other Comprehensive Income</b>						
(A)	Items that will not be reclassified to profit & loss						
i	Remeasurements of the defined benefit plans	0.56	0.49	-	1.05	-	0.56
ii	Deferred tax	(0.15)	(0.12)	-	(0.27)	-	(0.14)
	Total (A)	0.41	0.37	-	0.78	-	0.42
(B)	Items that will be reclassified to profit & loss						
i	Tax effect relating to above item	-	-	-	-	-	-
	Total (B)	-	-	-	-	-	-
	<b>Total Other Comprehensive Income (A+B)</b>	<b>0.41</b>	<b>0.37</b>	<b>-</b>	<b>0.78</b>	<b>-</b>	<b>0.42</b>
IX	<b>Total Comprehensive Income for the period (VII+VIII) Comprising Profit (Loss) and Other comprehensive Income for the period )</b>	<b>42.24</b>	<b>220.70</b>	<b>141.09</b>	<b>424.48</b>	<b>291.25</b>	<b>314.07</b>
X	<b>Paid-up equity share capital</b> (Face value: Rs.10/- per share)	<b>1,108.85</b>	<b>1,108.85</b>	<b>1,108.85</b>	<b>1,108.85</b>	<b>1,108.85</b>	<b>1,108.85</b>
XI	Earnings per equity share						
	(1) Basic	0.38	1.99	1.27	3.82	2.63	2.83
	(2) Diluted	0.38	1.99	1.27	3.82	2.63	2.83

FOR SAM INDUSTRIES LIMITED

Whole-Time Director



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## Notes:

- 1 The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 10th February, 2026.
- 2 In the Statement of Standalone Unaudited Financial Results for the nine months ended 31st December 2025, the "Other Income" includes the notional income of Rs.114.86 Lakhs (Nine Months Ended 31.12.2024: Rs.91.47 Lakhs) on account of investments being valued at fair value through profit and loss account (FVTPL) in accordance with the provisions of Ind AS. Further, other income includes Rs. 268.00 Lakhs net (Nine Months Ended 31.12.2024: Rs.43.77 Lakhs) income on account of sale of long term investments.
- 3 The figures for the corresponding previous quarter have been restated / regrouped whenever necessary, to make them comparable.
- 4 The figures of quarter ended 31.12.2025 are the balancing figures between unaudited figures of nine months ended 31.12.2025 and the half year ended 30.09.2025 of the current financial year.
- 5 The Government of India has notified the implementation of four new Labour Codes on 21st November, 2025, by consolidating and rationalizing 29 existing labour laws. The Company has estimated the financial implications thereof and has made additional provision of INR 0.60 Lakhs in the financial results for the quarter and nine months ended on 31st December, 2025.



Place: Indore  
Date: 10/02/2026

FOR SAM INDUSTRIES LIMITED  
FOR SAM INDUSTRIES LIMITED

Rajendra Kumar Pasari  
Whole Time Director  
(DIN: 01508154)

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## Information about Operating Segments:

Particular		Quarter ended			Nine Months ended		(Rs. In Lakhs)
		31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	Year Ended 31.03.2025
		Unaudited			Unaudited		Audited
1	<b>Segment Revenue:</b>						
A	Real estate	362.23	430.37	217.01	1,026.34	834.51	1,413.44
B	Investment	59.84	105.85	67.79	412.89	198.10	156.33
C	Unallocated	-	-	-	-	-	-
	<b>Total</b>	<b>422.07</b>	<b>536.22</b>	<b>284.80</b>	<b>1,439.23</b>	<b>1,032.61</b>	<b>1,569.77</b>
	Less : Inter Segment Revenue						
	<b>Net Sales/ Income from Operations (Total)</b>	<b>422.07</b>	<b>536.22</b>	<b>284.80</b>	<b>1,439.23</b>	<b>1,032.61</b>	<b>1,569.77</b>
2	<b>Segment Results</b>						
	<b>(Profit)(+)/Loss (-) before interest and tax from each Segment</b>						
A	Real estate & Renting	118.49	305.67	94.30	551.04	463.14	965.42
B	Investment	53.11	96.65	10.97	389.77	97.88	(106.52)
C	Unallocated	-	-	-	-	-	-
	<b>Total</b>	<b>171.60</b>	<b>402.32</b>	<b>105.27</b>	<b>940.81</b>	<b>561.02</b>	<b>858.90</b>
	Less: (i) Interest	66.32	72.11	82.76	213.95	176.78	256.50
	(ii) Other unallocable expenditure / (income) net off	58.36	55.14	50.53	176.52	152.24	292.00
	(iii) Un allocable Income	-	-	-	-	-	-
	<b>Total Profit before Tax</b>	<b>46.92</b>	<b>275.07</b>	<b>(28.02)</b>	<b>550.34</b>	<b>232.00</b>	<b>310.40</b>
3	<b>Capital Employed</b>						
3.1	<b>(Segment Assets)</b>						
A	Real estate	8,044.00	7,794.47	7,478.48	8,044.00	7,478.48	7,610.46
B	Investment	3,546.94	3,839.76	4,279.45	3,546.94	4,279.45	3,758.98
	<b>Total</b>	<b>11,590.94</b>	<b>11,634.23</b>	<b>11,757.93</b>	<b>11,590.94</b>	<b>11,757.93</b>	<b>11,369.44</b>
3.2	<b>(Segment Liabilities)</b>						
A	Real estate	3,492.21	3,213.53	3,340.28	3,492.21	3,340.28	3,112.07
B	Investment	579.85	944.05	1,346.07	579.85	1,346.07	1,162.97
	<b>Total</b>	<b>4,072.06</b>	<b>4,157.58</b>	<b>4,686.35</b>	<b>4,072.06</b>	<b>4,686.35</b>	<b>4,275.04</b>



Place: Indore  
Date: 10/02/2026

FOR SAM INDUSTRIES LIMITED  
FOR SAM INDUSTRIES LIMITED

Rajendra Kumar Pasari  
Whole Time Director  
(DIN: 01508154)