

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, Email: secretarial@samindustriesltd.com

22/05/2026

To,
The Secretary,
Department of Corporate Services
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort, Mumbai – 400001

Sub: **Outcome of the 2nd Board Meeting for FY 2026-27 held on, 22nd May, 2026**

Announcement of Audited Financial (Integrated Financial Filing) Results for the quarter /year ended 31st March, 2026 as per Disclosure under Regulation 30 & 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/Madam,

- I. With reference to the subject cited above and pursuant to Regulation 30 of the SEBI ((Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the meeting of the Board of Directors of the Sam Industries Limited was held on Friday, 22nd day of May, 2026 at 4:00 P.M. at 16, B Builders Colony, Dhenu Market Road, Indore - 452003 Madhya Pradesh, inter-alia, have considered and approved the following:
 - 1) Audited Annual Accounts of the Company for the financial year ended 31st March, 2026.
 - 2) Audited Standalone Financial Results of the Company for the quarter and financial year ended March 31st, 2026 and Auditor's Report issued by the Auditors thereon.
 - 3) Auditors Report with unmodified opinion) on the above Audited Standalone Financial Results of the Company for the financial year ended March 31st, 2026.
- II. As per Regulation 33 and Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are submitting the followings:
 - 1.1 Audited Financial Results of the Company for the quarter and financial year ended March 31, 2026.
 - 1.2 Statutory Auditor's Report for the Audited Financial Results for the quarter and the financial year ended March 31, 2026.
 - 1.3 Declaration by the Company (for Audit Report with unmodified opinion) pursuant to Regulation 33 (3) (d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
2. The Board Meeting commenced at 4:00 P.M. and concluded at 5:30 P.M.
3. 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

Independent Auditor's Report on Standalone Annual Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

TO,
THE BOARD OF DIRECTORS,
SAM INDUSTRIES LIMITED.

Opinion

We have audited the accompanying standalone financial results of **SAM INDUSTRIES LIMITED** (the "Company"), for the quarter ended on March 31, 2026 and for the year ended March 31, 2026, (The "Statements"), attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations")

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

1. are presented in accordance with the requirements of Regulation of the Listing Regulations; and
2. give a true and fair view in conformity with recognition and measurement principle laid down in the Indian Accounting Standards prescribed under Section 133 of the companies Act, 2013 ('the Act'), read with relevant rules thereunder, and other accounting principle generally accepted in India of the net profit and other comprehensive profit and other financial information of the Company for the quarter ended on March 31, 2026 and for the year ended March 31, 2026.

Basis for Opinion

We conducted our audit of the Statement in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our Responsibilities under those standards are further described in the "Auditor's Responsibilities for the Audit of the Standalone Financial Results" section to our report. We are independent of the company in accordance with the Code of Ethics issued by the Institute of Chartered Accountant of India together with the ethical requirement that are relevant to our audit of the financial statement under the provision of the Companies Act, 2013 and the Rules there under, 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 and Board of Directors’ Responsibility for the Standalone Financial Statements

The Statement has been presented on the basis of the standalone financial statement. The Company’s Board of Directors are responsible for the preparation and presentation of Statements that give a true and fair view of the net profit and other comprehensive profit and other financial information in accordance with the recognition and measurement principle laid down in Indian Accounting Standards specified under Section 133 of the Act, read with relevant rules issued thereunder and other accounting principle generally accepted in India and in compliance with the Regulation 33 of the Listing Regulation. 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 statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Standalone Financial Results, 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 Board of Director either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.

The Board of Director’s are also responsible for overseeing the company’s financial reporting process.

Auditor’s Responsibility for the Audit of Standalone Financial Result

Our objective is to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor’s report that include 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. Misstatement 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 the users taken on the basis of these Standalone Financial Results.



As part of 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 statements, 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 Board of Directors.
- Conclude on the appropriateness of the Board of Director’s 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 statement 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 Standalone Financial Results, including the disclosures, and whether the Standalone 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.

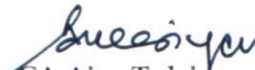
We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.



Other Matter

The Statement include the results for the quarter ended March 31, 2026 being the balancing figure between the audited figures with respect to the financial year ended March 31, 2026 and the published unaudited year - to date figures up to the third quarter of the current financial year, which were subjected to Limited Review, as required under the Listing Regulations.

For Arora Banthia & Tulsian
Chartered Accountants
Firm No: 007028C


CA Ajay Tulsian
Partner

Membership No. : 074868

UDIN: 26074868 EUCJGZ9830

Indore, 22.05.2026



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A. Financial Results

Statement of Audited Standalone Financial Results for the quarter & year ended 31st March 2026

(Rs. in Lacs except EPS data)

| S. No. | Particulars | Quarter ended | | | Year ended | |
|--------|--|-----------------|-----------------|-----------------|-----------------|-----------------|
| | | 31.03.2026 | 31.12.2025 | 31.03.2025 | 31.03.2026 | 31.03.2025 |
| | | Audited | Unaudited | Audited | Audited | Audited |
| I | Income | | | | | |
| i | Revenue from Operations | 295.93 | 353.82 | 548.38 | 1,299.89 | 1,365.36 |
| ii | Other Income | 130.36 | 68.25 | (11.22) | 565.63 | 204.41 |
| | Total Revenue (I) | 426.29 | 422.07 | 537.16 | 1,865.52 | 1,569.77 |
| II | Expenses | | | | | |
| 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 | 2.48 | 62.71 | 74.87 | 75.96 | 143.84 |
| d | Employee benefits expense | 46.04 | 50.80 | 50.88 | 193.54 | 196.21 |
| e | Finance costs | 56.81 | 66.31 | 79.71 | 270.76 | 256.49 |
| f | Depreciation and amortisation expense | 56.29 | 50.94 | 48.71 | 210.84 | 142.31 |
| g | Other expenses | 247.67 | 144.39 | 204.59 | 547.08 | 520.52 |
| | Total expenses (II) | 409.29 | 375.15 | 458.76 | 1,298.18 | 1,259.37 |
| III | Profit/(loss) before exceptional items and tax (I-II) | 17.00 | 46.92 | 78.40 | 567.34 | 310.40 |
| IV | Exceptional Items | - | - | - | - | - |
| V | Profit/ (loss) before tax(III-IV) | 17.00 | 46.92 | 78.40 | 567.34 | 310.40 |
| VI | Tax expense: | | | | | |
| | (1) Current tax | 45.90 | (5.59) | 2.17 | 54.00 | 2.17 |
| | (2) Eariler Year tax | - | - | - | - | (69.43) |
| | (3) Deferred tax | (92.81) | 10.68 | 53.83 | 25.73 | 64.01 |
| VII | Profit/(loss) for the period (V-VI) | 63.91 | 41.83 | 22.40 | 487.61 | 313.65 |
| VIII | Other Comprehensive Income | | | | | |
| (A) | Items that will not be reclassified to profit & loss | | | | | |
| | Remeasurements of the defined benefit plan | 5.05 | 0.56 | 0.56 | 6.10 | 0.56 |
| | Deferred tax | (1.26) | (0.15) | (0.14) | (1.53) | (0.14) |
| | Total (A) | 3.79 | 0.41 | 0.42 | 4.57 | 0.42 |
| (B) | Items that will be reclassified to profit & loss | | | | | |
| | Tax effect relating to above item | - | - | - | - | - |
| | Total (B) | - | - | - | - | - |
| | Total Other Comprehensive Income (A+B) | 3.79 | 0.41 | 0.42 | 4.57 | 0.42 |
| IX | Total Comprehensive Income for the period (VII+VIII) Comprising Profit (Loss) and Other comprehensive Income for the period | 67.70 | 42.24 | 22.82 | 492.18 | 314.07 |
| X | Paid-up equity share capital (Face value: Rs.10/- per share) | 1,108.85 | 1,108.85 | 1,108.85 | 1,108.85 | 1,108.85 |
| XI | Earnings per equity share | | | | | |
| | (1) Basic | 0.58 | 0.38 | 0.20 | 4.40 | 2.83 |
| | (2) Diluted | 0.58 | 0.38 | 0.20 | 4.40 | 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 22nd May, 2026.
- 2 The figures for the corresponding previous quarter have been restated / regrouped whenever necessary, to make them comparable.
- 3 In the Statement of Standalone Audited Financial Results for the Year Ended 31st March 2026, the "Other Expenses" includes the amount of Rs. 128.47 Lakhs on account of loss on remeasurement of investments due to Fair Value Through Profit & Loss (FVTPL) and "Other Income" includes Rs. 516.22 Lakhs net income on account of sale of long term investments.
- 4 The figures of last quarter are the balancing figures between audited figures in respect of full financial year and the published year to date figures upto the third quarter of the current financial year.

Place: Indore
Date: 22/05/2026



FOR SAM INDUSTRIES LIMITED

FOR SAM INDUSTRIES LIMITED


Rajendra Kumar Pasari
Whole Time Director
DIN: 01508154

SAM INDUSTRIES LIMITED

CIN: L70102MP1994PLC041416

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Information about Operating Segments:

(Rs. In Lakhs)

| Particular | Quarter ended | | | Year ended | |
|---|------------------|------------------|------------------|------------------|------------------|
| | 31.03.2026 | 31.12.2025 | 31.03.2025 | 31.03.2026 | 31.03.2025 |
| | Audited | Unaudited | Audited | Audited | Audited |
| 1 Segment Revenue: | | | | | |
| A Real estate | 304.01 | 362.23 | 578.93 | 1,330.35 | 1,413.44 |
| B Investment | 122.28 | 59.84 | (41.77) | 535.17 | 156.33 |
| C Unallocated | - | - | - | - | - |
| Total | 426.29 | 422.07 | 537.16 | 1,865.52 | 1,569.77 |
| Less : Inter Segment Revenue | - | - | - | - | - |
| Net Sales/ Income from Operations (Total) | 426.29 | 422.07 | 537.16 | 1,865.52 | 1,569.77 |
| 2 Segment Results | | | | | |
| (Profit)(+)/Loss (-) before interest and tax from each Segment | | | | | |
| A Real estate & Renting | 172.31 | 118.49 | 502.28 | 723.35 | 965.42 |
| B Investment | (43.75) | 53.11 | (204.40) | 346.02 | (106.52) |
| C Unallocated | - | - | - | - | - |
| Total | 128.56 | 171.60 | 297.88 | 1,069.37 | 858.90 |
| Less: (I) Interest | 56.81 | 66.32 | 79.72 | 270.76 | 256.50 |
| ii) Other unallocable expenditure / (income) net off | 54.75 | 58.36 | 139.76 | 231.27 | 292.00 |
| iii) Un allocable Income | - | - | - | - | - |
| Total Profit before Tax | 17.00 | 46.92 | 78.40 | 567.34 | 310.40 |
| 3 Capital Employed | | | | | |
| 3.1 (Segment Assets) | | | | | |
| A Real estate | 8,588.72 | 8,044.00 | 7,610.46 | 8,588.72 | 7,610.46 |
| B Investment | 3,262.46 | 3,546.94 | 3,758.98 | 3,262.46 | 3,758.98 |
| Total | 11,851.18 | 11,590.94 | 11,369.44 | 11,851.18 | 11,369.44 |
| 3.2 (Segment Liabilities) | | | | | |
| A Real estate | 3,629.16 | 3,492.21 | 3,112.07 | 3,629.16 | 3,112.07 |
| B Investment | 635.44 | 579.85 | 1,162.97 | 635.44 | 1,162.97 |
| Total | 4,264.60 | 4,072.06 | 4,275.04 | 4,264.60 | 4,275.04 |



FOR SAM INDUSTRIES LIMITED
Whole-Time Director

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Note:

- 1 Operating segments are defined as components of an enterprise for which discrete financial information is available that is evaluated regularly by the Chief Operating Decision Maker ('CODM'), in deciding how to allocate resources and in assessing performance.
- 2 Operating segments are identified based on the internal organization at the financial reporting date. The Management has identified the business segments as reportable segments, which comprise: Real Estate and Investment.
- 3 Revenues and expenses directly attributable to the segments are reported under each reportable segment. The accounting principles used in the preparation of the segment information are consistently applied to record revenue and expenditure in individual business segments.

Place: Indore
Date: 22/05/2026



FOR SAM INDUSTRIES LIMITED

FOR SAM INDUSTRIES LIMITED


Rajendra Kumar Pasari

Whole Time Director

DIN: 01508154

SAM INDUSTRIES LIMITED

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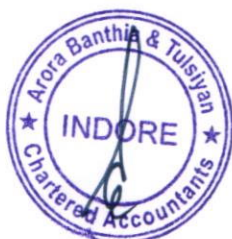
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Statement of Assets and Liabilities

(Rs. in Lakhs, unless otherwise stated)

| Particulars | As at 31st March 2026 | As at 31st March 2025 |
|--|-----------------------|-----------------------|
| I ASSETS | | |
| 1 Non-current assets | | |
| (a) Property, plant and equipment | 4,582.18 | 4,113.35 |
| (b) Capital work-in-progress | 1,108.06 | 233.00 |
| (c) Investment property | 5,104.67 | 4,888.85 |
| (d) Other Intangible assets | - | - |
| (e) Financial assets | | |
| (i) Investments | 465.79 | 923.53 |
| (ii) Loans | - | - |
| (iii) Other financial assets | - | - |
| (f) Deferred tax assets (net) | - | - |
| (g) Other non-current assets | 55.89 | 38.28 |
| Total non-current assets | 11,316.59 | 10,197.01 |
| 2 Current assets | | |
| (a) Inventories | 62.65 | 138.61 |
| (b) Financial assets | | |
| (i) Investments | - | - |
| (ii) Trade receivables | 9.39 | 12.88 |
| (iii) Cash and cash equivalents | 170.58 | 229.96 |
| (iv) Bank balance other than above | - | - |
| (v) Loans | - | - |
| (vi) Other financial assets | 2.84 | 2.84 |
| (c) Current Tax Assets (Net) | 163.78 | 111.14 |
| (d) Other current assets | 125.35 | 677.00 |
| Total current assets | 534.59 | 1,172.43 |
| Total assets | 11,851.18 | 11,369.44 |
| II EQUITY AND LIABILITIES | | |
| Equity | | |
| (a) Equity share capital | 1,119.98 | 1,119.98 |
| (b) Other equity | 6,466.59 | 5,974.42 |
| Total equity | 7,586.57 | 7,094.40 |
| Liabilities | | |
| 1 Non-current Liabilities | | |
| (a) Financial liabilities | | |
| (i) Borrowings | 2,276.31 | 1,886.87 |
| (ii) Other financial liabilities | 518.31 | 502.77 |
| (b) Deferred tax liabilities (Net) | 148.35 | 121.09 |
| (c) Other non-current liabilities | - | 6.26 |
| (d) Provisions | 58.25 | 56.97 |
| Total non-current Liabilities | 3,001.22 | 2,573.96 |
| 2 Current Liabilities | | |
| (a) Financial Liabilities | | |
| (i) Borrowings | 930.43 | 1,407.94 |
| (ii) Trade payables | | |
| - Total outstanding dues of micro and small enterprises | 61.24 | 9.72 |
| - Total outstanding dues of creditors other than micro and small enterprises | 31.40 | 28.09 |
| (iii) Other financial liabilities | 20.91 | 78.35 |
| (b) Other current liabilities | 216.71 | 175.42 |
| (c) Current Tax Liabilities (Net) | - | - |
| (d) Provisions | 2.70 | 1.56 |
| Total Current Liabilities | 1,263.39 | 1,701.08 |
| Total Equity and Liabilities | 11,851.18 | 11,369.44 |

Place: Indore
Date: 22/05/2026



FOR SAM INDUSTRIES LIMITED
FOR SAM INDUSTRIES LIMITED

Rajendra Kumar Pasari
Whole Time Director
Whole-Time Director
DIN: 01508154

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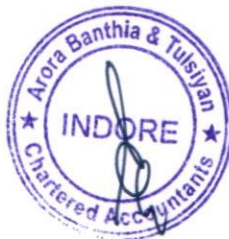
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Statement of Cash Flow for the year ended 31st March 2026

| (Rupees in Lakhs) | | |
|---|----------------------------------|----------------------------------|
| | For the Year ended 31.03.2026 | For the Year ended 31.03.2025 |
| 1 CASH FLOW FROM OPERATING ACTIVITIES | | |
| Net Profit before taxation | 567.34 | 310.40 |
| <u>Adjustment for:</u> | | |
| Depreciation | 210.84 | 142.31 |
| Interest Paid | 250.47 | 244.55 |
| Interest received | (3.47) | (6.11) |
| Dividend Received | (8.81) | (9.49) |
| Profit/Loss on Sale of investment Property | - | - |
| Profit/Loss on Sale of investments | (485.47) | (42.59) |
| (Gain)/ Loss on Remeasurement of Security Deposit | (7.15) | (5.35) |
| Provision for leave encashment and gratuity | 6.77 | 9.50 |
| (Gain)/ Loss on Remeasurement of Investments due to FVTPL | 128.47 | (27.25) |
| Operating Profit before Working Capital Changes | 658.99 | 615.97 |
| Increase/Decrease in Inventory | 75.96 | 143.84 |
| Increase/Decrease in Trade and Other Receivables | 544.29 | (385.00) |
| Increase/Decrease in Trade and Other Payables | 55.11 | 245.14 |
| Cash generated from Operations | 1,334.35 | 619.95 |
| Income Tax | (106.65) | (49.05) |
| NET CASH FLOW FROM OPERATING ACTIVITIES | 1,227.70 | 570.90 |
| 2 CASH FLOW FROM INVESTING ACTIVITIES | | |
| Sale of investment | 1,348.00 | 4,174.20 |
| Interest received | 3.47 | 6.11 |
| Dividend received | 8.81 | 9.49 |
| Income from investment in Partnership | 9.59 | - |
| Purchase of PPE | (660.26) | (4,005.37) |
| (Increase)/decrease in Capital work in progress | (875.06) | 2,774.75 |
| Purchase of Investment | (547.85) | (3,952.31) |
| Purchase of Investment Property | (235.23) | - |
| NET CASH FLOW FROM INVESTING ACTIVITIES | (948.53) | (993.13) |
| 3 CASH FLOW FROM FINANCING ACTIVITIES | | |
| Interest Paid | (250.47) | (244.55) |
| Loan taken / (repaid) | (88.08) | 623.01 |
| NET CASH FLOW FROM FINANCING ACTIVITIES | (338.55) | 378.46 |
| NET INCREASE IN CASH AND CASH EQUIVALENTS | (59.38) | (43.77) |
| Cash and Cash Equivalents at the beginning of the period | 229.96 | 273.73 |
| Cash and Cash Equivalents at the end of the period | 170.58 | 229.96 |

Place: Indore
Date: 22/05/2026



FOR SAM INDUSTRIES LIMITED

FOR SAM INDUSTRIES LIMITED

Rajendra Kumar Pasari
Whole-Time Director
DIN: 01508154

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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 | Amount in Lacs |
|--------|--|----------------|
| 1 | Loans / revolving facilities like cash credit from banks / financial institutions | |
| A | Total amount outstanding as on date 31.03.2026 | 26,93.93 |
| 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 |
| | Total financial indebtedness of the listed entity including short-term and long-term debt | 26,93.93 |

FOR SAM INDUSTRIES LIMITED


Whole-Time Director

D. Sam Industries Limited

Format for Disclosure of Related Party Transactions (applicable only for half-year ended on 31.03.2026)

| Sr. No | Details of the party | | Details of the counterparty | | 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 the audit committee | Value of the related party transaction ratified by the Audit Committee where the ratification was approved | In case monies are | Additional disclosures, if in case any financial indebtedness is | | Details of the loans, inter-corporate deposits, advances or | Secured/ unsecured | Interest Rate (%) | Nature (loan/ advance/ inter-corporate deposit/ investment) | Tenu re | Purpose for which the funds will be utilised by the ultimate recipient of | Notes | | |
|--|------------------------|-------------|-----------------------------------|--------------|---|--|---|---|--|--------------------|---|-----------------|---|--------------------|-------------------|---|---------|---|-------|-----------------|---|
| | Name | PAN | Name | PAN | | | | | | | Relationship of the counterparty with the listed entity or its subsidiary | Opening balance | | | | | | | | Closing balance | Nature of indebtedness (loan/ other debt/ any other etc.) |
| 1 | SAM INDUSTRIES LIMITED | AAACS 7612P | Gitanjali A Maheshwari | AAAGPM 8780M | WHOLE TIME DIRECTOR | Remuneration | 120.00 | approved by members of the company in general meeting by special resolution on 30.09.2024 | 22.00 | 0.01 | 0.00 | | | | | | | | | | |
| 2 | SAM INDUSTRIES LIMITED | AAACS 7612P | Ashutosh A. Maheshwari | AABPM 4270H | CHAIRMAN CUM WHOLE TIME DIRECTOR | Remuneration | 144.00 | approved by members of the company in general meeting by special resolution on 30.09.2023 | 47.00 | 0.01 | 4.16 | | | | | | | | | | |
| 3 | SAM INDUSTRIES LIMITED | AAACS 7612P | Ashutosh A. Maheshwari | AABPM 4270H | CHAIRMAN CUM WHOLE TIME DIRECTOR | Interest paid | 12.00 | Company paid interest on loan taken from director | 0.00 | 0.00 | 0.00 | | | | | | | | | | |
| 4 | SAM INDUSTRIES LIMITED | AAACS 7612P | Gopal Shrivastava | AUSPS 4936P | CHIEF FINANCIAL OFFICER | Remuneration | 14.00 | Remuneration Paid | 6.09 | 1.02 | 1.02 | | | | | | | | | | |
| 5 | SAM INDUSTRIES LIMITED | AAACS 7612P | Navin Patwa | AGYPP 8409K | COMPANY SECRETARY | Remuneration | 10.00 | Remuneration Paid | 4.24 | 0.72 | 0.72 | | | | | | | | | | |
| 6 | SAM INDUSTRIES LIMITED | AAACS 7612P | Rajendra Kumar Passari | ANFPP 6486R | WHOLE TIME DIRECTOR | Remuneration | 9.00 | approved by members of the company in general meeting through Postal ballot passed special resolution | 3.78 | 0.61 | 0.66 | | | | | | | | | | |
| 7 | SAM INDUSTRIES LIMITED | AAACS 7612P | KRISHNAKRIP A HOLDINGS PVT LTD | AAACK 7152N | Company in which director's relative is interested | Inter-corporate deposit | 1500.00 | Inter-corporate deposit repaid | 513.08 | 509.06 | 378.78 | | | | | | | | | | |
| 8 | SAM INDUSTRIES LIMITED | AAACS 7612P | KRISHNAKRIP A HOLDINGS PVT LTD | AAACK 7152N | Company in which director's relative is interested | Interest paid | 100.00 | Company paid interest on inter-corporate deposit | 17.47 | 97.27 | 14.74 | | | | | | | | | | |
| 9 | SAM INDUSTRIES LIMITED | AAACS 7612P | D&H Secheron Electrodes Pvt. Ltd. | AAACD 6111E | Company in which director & director's relative is interested | Sale of goods or services | 360.00 | Company as per lease agreement | 10.74 | 2.03 | 0.00 | | | | | | | | | | |
| 10 | SAM INDUSTRIES LIMITED | AAACS 7612P | Gitanjali A Maheshwari | AAAGPM 8780M | WHOLE TIME DIRECTOR | Loan | 25.00 | loan given by director to the company | 0.00 | 0.00 | 0.00 | | | | | | | | | | |
| 11 | SAM INDUSTRIES LIMITED | AAACS 7612P | Ashutosh A. Maheshwari | AABPM 4270H | CHAIRMAN CUM WHOLE TIME DIRECTOR | Loan | 25.00 | loan given by director to the company | 0.00 | 0.00 | 0.00 | | | | | | | | | | |
| 12 | SAM INDUSTRIES LIMITED | AAACS 7612P | Regal Royalsapes LLP | ABEFR 2705G | Company in which director is designated partner. | Investment | 300.00 | Investment in land | 209.16 | 0.00 | 0.00 | | | | | | | | | | |
| Total value of transaction during the reporting period | | | | | | | | | 833.56 | | | | | | | | | | | | |

FOR SAM INDUSTRIES LIMITED

 Whole-Time Director

Sam Industries Limited

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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, Email: secretarial@samindustriesltd.com

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., 4th quarter) - **Not Applicable as Audit Report is unmodified.**

FOR SAM INDUSTRIES LIMITED



Whole-Time Director

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, Email: secretarial@samindustriesltd.com

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22/05/2026

To,
The Secretary,
Department of Corporate Services
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai – 400001

Scrip Code: 532005

Sub: Declaration with respect to the Audit Report with unmodified opinion to the Annual Audited Financial Results for the year ended 31st March 2026

Ref: Regulation 33 (3) (d) of SEBI (Listing Obligations & Disclosure requirements) Regulations, 2015

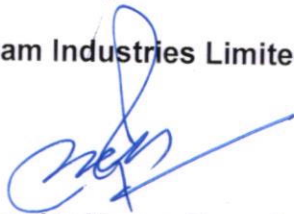
Dear Sir,

1. With reference to captioned subject and reference quoted above and pursuant to provisions of Regulation 33 (3) (d) of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, we hereby confirmed that the Audit Report with respect to the Annual Audited financial results for the year ended 31st March, 2026 which are approved and adopted by the Board of Directors in their meeting duly held on 22nd May 2026, the Statutory Auditors M/s. Arora Banthia & Tulsyan, Chartered Accountants, Indore (Firm Registration No. 007028C) have not expressed any modified opinions in the audit report on Annual Audited Financial Results of the Company for the quarter and financial year ended March 31, 2026.
2. The above declaration is provided as required under proviso to Regulation 33 (3) (d) of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015.
3. Kindly take the above declaration on your records.

Thanking you.

Yours faithfully,

For Sam Industries Limited



Rajendra Kumar Pasari
Whole Time Director
DIN: 01508154



Gopal P. Shrivastava
Chief Financial Officer