

# 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)

12/02/2025

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, 2024 & Outcome of the 4<sup>th</sup> Board Meeting for FY 2024-25 held on, 12<sup>th</sup> February, 2025**

We hereby informed that the meeting of the Board of Directors of the Sam Industries Limited was held on Wednesday, 12<sup>th</sup> day of February, 2025 at 2:00 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, 2024, 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, 2024.

- 1.1 Un-audited Standalone Financial Results of the Company for the quarter and nine months ended December 31, 2024.
- 1.2 Statutory Auditor's Limited Review Report for the Un-audited Financial Results for the quarter ended December 31, 2024.

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

The Board Meeting commenced at 2:00 P.M. and concluded at 04:00 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

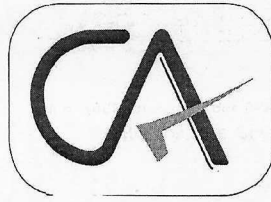
B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC. – NOT APPLICABLE.

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

S. No.	Particulars	in ₹ crore
1	Loans / revolving facilities like cash credit from banks / financial institutions	
A	Total amount outstanding as on date	NIL
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	NIL

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.



**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, 2024 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")



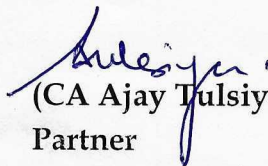
## CONCLUSION

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 & Tulsiyan

Chartered Accountants

Firm No: 007028C

  
(CA Ajay Tulsiyan)  
Partner



Membership No. : 74868

UDIN: 25074868BMU11W8362

Indore, 12.02.2025



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## Statement of Unaudited Standalone Financial Results for the quarter & nine month ended 31st December 2024

(Rs. in Lacs except per share data)

S. No.	Particulars	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
		Unaudited			Unaudited		Audited
I	<b>Income</b>						
i	Revenue from Operations	208.49	337.83	171.13	816.98	774.71	990.99
ii	Other Income	76.31	43.35	83.69	215.63	1,015.45	1,079.32
	<b>Total Revenue (I)</b>	<b>284.80</b>	<b>381.18</b>	<b>254.82</b>	<b>1,032.61</b>	<b>1,790.16</b>	<b>2,070.31</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	2.33	52.42	46.31	68.97	212.40	341.02
d	Employee benefits expense	49.61	50.14	44.62	145.33	162.38	217.99
e	Finance costs	82.76	65.90	9.14	176.78	36.58	54.97
f	Depreciation and amortisation expense	45.79	33.71	14.44	93.60	31.49	45.89
g	Other expenses	132.33	117.31	20.09	315.93	107.02	215.47
	<b>Total expenses (II)</b>	<b>312.82</b>	<b>319.48</b>	<b>134.60</b>	<b>800.61</b>	<b>549.87</b>	<b>875.34</b>
III	<b>Profit/(loss) before exceptional items and tax (I-II)</b>	<b>(28.02)</b>	<b>61.70</b>	<b>120.22</b>	<b>232.00</b>	<b>1,240.29</b>	<b>1,194.97</b>
IV	Exceptional Items	-	-	-	-	-	-
V	<b>Profit/ (loss) before tax(III-IV)</b>	<b>(28.02)</b>	<b>61.70</b>	<b>120.22</b>	<b>232.00</b>	<b>1,240.29</b>	<b>1,194.97</b>
VI	Tax expense:						
	(1) Current tax	(41.35)	(2.65)	21.88	-	143.32	128.32
	(2) Earlier Year tax	(69.43)	-	-	(69.43)	-	-
	(3) Deferred tax	(58.33)	67.03	4.31	10.18	(2.03)	(5.22)
VII	<b>Profit/(loss) for the period (V-VI)</b>	<b>141.09</b>	<b>(2.68)</b>	<b>94.03</b>	<b>291.25</b>	<b>1,099.00</b>	<b>1,071.87</b>
VIII	<b>Other Comprehensive Income</b>	-	-	-	-	-	-
IX	Total Comprehensive Income for the period (VII+VIII) Comprising Profit (Loss) and Other comprehensive Income for the period )	141.09	(2.68)	94.03	291.25	1,099.00	1,071.87
X	<b>Paid-up equity share capital</b> (Face value: Rs.10/- per share)	1,108.85	1,108.85	1,108.85	1,108.85	1,108.85	1,108.85
XI	Earnings per equity share						
	(1) Basic	1.27	(0.02)	0.85	2.63	9.91	9.67
	(2) Diluted	1.27	(0.02)	0.85	2.63	9.91	9.67



For Sam Industries Limited

Whole Time Director

# Sam Industries Limited

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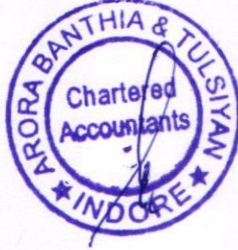
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## Notes:

- 1 The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 12th February, 2025.
- 2 In the Statement of Standalone Unaudited Financial Results for the Quarter Ended 31st December 2024, the "Other Income" includes the notional income of 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. 43.77 Lakhs net 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 company has accumulated balance Rs. 6.51 Crores on account of GST Input Credit. The said amount is forming part of the current asset and is yet to be apportioned. The company is in the process of obtaining legal advice with regard to the treatment of the same, which shall effect in the financials of the next quarter.
- 5 The figures of quarter ended 31.12.2024 are the balancing figures between unaudited figures of nine months ended 31.12.2024 and the half year ended 30.09.2024 of the current financial year.

Place: Indore  
Date: 12/02/2025



FOR SAM INDUSTRIES LIMITED  
For Sam Industries Limited  
*Kishore Kale*  
Kishore Kale  
Whole Time Director  
(DIN: 01743556)



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## Information about Operating Segments:

(Rs. In Lakhs)

Particular	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
	Unaudited			Unaudited		Audited
<b>1 Segment Revenue:</b>						
A Real estate	217.01	342.28	171.74	834.51	786.03	1,024.42
B Investment	67.79	38.90	83.08	198.10	1,004.13	1,045.89
C Unallocated	-	-	-	-	-	-
<b>Total</b>	<b>284.80</b>	<b>381.18</b>	<b>254.82</b>	<b>1,032.61</b>	<b>1,790.16</b>	<b>2,070.31</b>
Less: Inter Segment Revenue						
<b>Net Sales/ Income from Operations (Total)</b>	<b>284.80</b>	<b>381.18</b>	<b>254.82</b>	<b>1,032.61</b>	<b>1,790.16</b>	<b>2,070.31</b>
<b>2 Segment Results</b>						
<b>(Profit)(+)/Loss (-) before interest and tax from each Segment</b>						
A Real estate	94.30	156.41	78.90	463.14	481.43	498.08
B Investment	10.97	24.43	94.94	97.88	975.28	982.42
C Unallocated	-	-	-	-	-	-
<b>Total</b>	<b>105.27</b>	<b>180.84</b>	<b>173.84</b>	<b>561.02</b>	<b>1,456.71</b>	<b>1,480.50</b>
Less: (I) Interest	82.76	65.90	9.14	176.78	36.58	54.97
ii) Other unallocable expenditure / (income) net off	50.53	53.24	44.48	152.24	179.84	230.56
iii) Un allocable Income	-	-	-	-	-	-
<b>Total Profit before Tax</b>	<b>(28.02)</b>	<b>61.70</b>	<b>120.22</b>	<b>232.00</b>	<b>1,240.29</b>	<b>1,194.97</b>
<b>3 Capital Employed</b>						
<b>(Segment Assets)</b>						
A Real estate	7,478.48	7,438.41	3,004.07	7,478.48	3,004.07	2,916.85
B Investment	4,279.45	4,155.92	5,785.60	4,279.45	5,785.60	7,206.43
<b>Total</b>	<b>11,757.93</b>	<b>11,594.33</b>	<b>8,789.67</b>	<b>11,757.93</b>	<b>8,789.67</b>	<b>10,123.28</b>
<b>4 Capital Employed</b>						
<b>(Segment Liabilities)</b>						
A Real estate	3,340.28	3,248.23	306.57	3,340.28	306.57	363.29
B Investment	1,346.07	1,415.61	1,502.18	1,346.07	1,502.18	2,917.56
<b>Total</b>	<b>4,686.35</b>	<b>4,663.84</b>	<b>1,808.75</b>	<b>4,686.35</b>	<b>1,808.75</b>	<b>3,280.85</b>
<b>5 Capital Employed (Segment Assets - Segment Liabilities)</b>						
A Real estate	4,138.20	4,190.18	2,697.50	4,138.20	2,697.50	2,553.56
B Investment	2,933.38	2,740.31	4,283.42	2,933.38	4,283.42	4,288.87
<b>Total</b>	<b>7,071.58</b>	<b>6,930.49</b>	<b>6,980.92</b>	<b>7,071.58</b>	<b>6,980.92</b>	<b>6,842.43</b>

FOR SAM INDUSTRIES LIMITED

For Sam Industries Limited

*Kishore Kale*  
Kishore Kale  
Whole Time Director  
(DIN: 01743556)

Place: Indore  
Date: 12/02/2025

