

# 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)

14/11/2024

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

Scrip Code: 532005

Sub: **Outcome of the 3<sup>rd</sup> Board Meeting for FY 2024-25 held on, 14/11/2024. & Announcement of Un-audited Financial Results for the quarter & half year ended 30/09/2024 as per Regulation 33 of the SEBI (LODR) 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 hereby informed that the meeting of the Board of Directors of the Sam Industries Limited was held on Thursday, 14<sup>th</sup> day of November, 2024 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 half year ended September 30, 2024, and Limited Review Report issued by the Auditors thereon.
- II. As per Regulation 33 and Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are submitting the followings:
  - 1.1 Un-audited Standalone Financial Results of the Company for the quarter and half year ended September 30, 2024.
  - 1.2 Statutory Auditor's Limited Review Report for the Un-audited Financial Results for the quarter ended September 30, 2024.

The Board Meeting commenced at 2:00 P.M. and concluded at 4:40 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





**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 September 30, 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

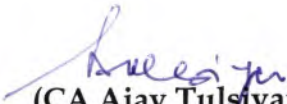
4. Based on our review conducted and procedures performed as stated above and upon consideration of the review reports of the other periods referred to in paragraph 5 below, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited financial results, prepared 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: 24074868BKLTDF8629**

**Indore, 14.11.2024**

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Statement of Un-Audited Standalone Financial Results for the quarter and half year ended 30th September 2024							
S. No.	Particulars	(Rs. in Lacs except EPS data)					
		Quarter ended			Half year ended		Year ended
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
		Unaudited			Unaudited		Audited
I	<b>Income</b>						
a	Revenue from Operations	337.83	270.66	412.56	608.49	603.58	990.99
b	Other Income	43.35	95.97	871.94	139.32	931.76	1,079.32
	<b>Total Revenue (I)</b>	<b>381.18</b>	<b>366.63</b>	<b>1,284.50</b>	<b>747.81</b>	<b>1,535.34</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	52.42	14.22	116.58	66.64	166.09	341.02
d	Employee benefits expense	50.14	45.58	43.64	95.72	117.76	217.99
e	Finance costs	65.90	28.12	21.04	94.02	27.44	54.97
f	Depreciation and amortisation expense	33.71	14.10	9.21	47.81	17.05	45.89
g	Other expenses	117.31	66.29	5.63	183.60	86.93	215.47
	<b>Total expenses (II)</b>	<b>319.48</b>	<b>168.31</b>	<b>196.10</b>	<b>487.79</b>	<b>415.27</b>	<b>875.34</b>
III	<b>Profit/(loss) before exceptional items and tax (I-II)</b>	<b>61.70</b>	<b>198.32</b>	<b>1,088.40</b>	<b>260.02</b>	<b>1,120.07</b>	<b>1,194.97</b>
IV	Exceptional Items	-	-	-	-	-	-
V	<b>Profit/ (loss) before tax(III-IV)</b>	<b>61.70</b>	<b>198.32</b>	<b>1,088.40</b>	<b>260.02</b>	<b>1,120.07</b>	<b>1,194.97</b>
VI	Tax expense:						
	(1) Current tax	(2.65)	44.00	121.44	41.35	121.44	128.32
	(2) Deferred tax	67.03	1.48	(5.11)	68.51	(6.34)	(5.22)
VII	<b>Profit/(loss) for the period (V-VI)</b>	<b>(2.68)</b>	<b>152.84</b>	<b>972.07</b>	<b>150.16</b>	<b>1,004.97</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 )	<b>(2.68)</b>	<b>152.84</b>	<b>972.07</b>	<b>150.16</b>	<b>1,004.97</b>	<b>1,071.87</b>
X	<b>Paid-up equity share capital (Face value: Rs.10/- per share)</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>	<b>1,108.85</b>
XI	Earnings per equity share						
	(1) Basic	(0.02)	1.38	8.76	1.35	9.06	9.67
	(2) Diluted	(0.02)	1.38	8.76	1.35	9.06	9.67



For Sam Industries Limited

*Jalalab*  
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 14th November 2024.
- 2 In the Statement of Standalone Unaudited Financial Results for the Half Year Ended 30th September 2024, the "Other Income" includes the amount of Rs. 10.83 Lakhs (*Half Year Ended 30.09.2023: Rs. 367.03 lakhs*) on account of Remeasurement of Investments at Fair Value through Profit and loss account (FVPTL). Further, includes Rs. 37.28 lakhs (*Half Year Ended 30.09.2023: Rs. 540.39 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 figures of quarter ended 30.09.2024 are the balancing figures between unaudited figures of half year ended 30.09.2024 and the first quarter ended 30.06.2024 of the current financial year.
- 5 During the period under review the company could put to use its two warehouses which are given on long term lease to the vendors. The corresponding assets are capitalized from the CWIP to the Property Plant and Equipments. The company has started earning revenue on both such assets in form of lease rent.

Place: Indore  
Date: 14.11.2024



FOR SAM INDUSTRIES LIMITED  
For Sam Industries Limited

Kishore Kale  
Whole Time Director  
DIN: 01743556

*Kishore Kale*  
Whole Time Director



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### Information about Operating Segments:

(Rs. In Lakhs)

Particular	Quarter ended			Half year ended		Year ended
	30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
	Unaudited			Unaudited		Audited
<b>1 Segment Revenue:</b>						
A Real Estate & Renting	342.28	275.22	423.17	617.50	614.29	1,024.42
B Investment	38.90	91.41	861.33	130.31	921.05	1,045.89
C Unallocated	-	-	-	-	-	-
<b>Total</b>	<b>381.18</b>	<b>366.63</b>	<b>1,284.50</b>	<b>747.81</b>	<b>1,535.34</b>	<b>2,070.31</b>
Less : Inter Segment Revenue	-	-	-	-	-	-
<b>Net Sales/ Income from Operations (Total)</b>	<b>381.18</b>	<b>366.63</b>	<b>1,284.50</b>	<b>747.81</b>	<b>1,535.34</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 & Renting	156.41	212.43	330.26	368.84	402.53	498.08
B Investment	24.43	62.48	831.54	86.91	880.34	982.42
C Unallocated	-	-	-	-	-	-
<b>Total</b>	<b>180.84</b>	<b>274.91</b>	<b>1,161.80</b>	<b>455.75</b>	<b>1,282.87</b>	<b>1,480.50</b>
Less: (I) Interest	65.90	28.12	21.04	94.02	27.44	54.97
(ii) Other unallocable expenditure / (income) net off	53.24	48.47	52.36	101.71	135.36	230.56
(iii) Un allocable Income	-	-	-	-	-	-
<b>Total Profit before Tax</b>	<b>61.70</b>	<b>198.32</b>	<b>1,088.40</b>	<b>260.02</b>	<b>1,120.07</b>	<b>1,194.97</b>
<b>3 Capital Employed (Segment Assets)</b>						
A Real Estate & Renting	7,438.41	2,920.88	3,054.87	7,438.41	3,054.87	2,916.85
B Investment	4,155.92	8,234.24	4,855.33	4,155.92	4,855.33	7,206.43
<b>Total</b>	<b>11,594.33</b>	<b>11,155.12</b>	<b>7,910.20</b>	<b>11,594.33</b>	<b>7,910.20</b>	<b>10,123.28</b>
<b>4 Capital Employed (Segment Liabilities)</b>						
A Real Estate & Renting	3,248.23	368.93	793.91	3,248.23	793.91	363.29
B Investment	1,415.61	3,765.42	422.82	1,415.61	422.82	2,917.56
<b>Total</b>	<b>4,663.84</b>	<b>4,134.35</b>	<b>1,216.73</b>	<b>4,663.84</b>	<b>1,216.73</b>	<b>3,280.85</b>
<b>5 Capital Employed (Segment Assets - Segment Liabilities)</b>						
A Real Estate & Renting	4,190.18	2,551.95	2,260.96	4,190.18	2,260.96	2,553.56
B Investment	2,740.31	4,468.82	4,432.51	2,740.31	4,432.51	4,288.87
<b>Total</b>	<b>6,930.49</b>	<b>7,020.77</b>	<b>6,693.47</b>	<b>6,930.49</b>	<b>6,693.47</b>	<b>6,842.43</b>

Place: Indore  
Date: 14.11.2024



FOR SAM INDUSTRIES LIMITED

For Sam Industries Limited

Kishore Kale

Whole Time Director

DIN: 01743556



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**Statement of Assets and Liabilities**

(Rs. in Lakhs, unless otherwise stated)

Particulars	As at 30-09-2024	As at 31-03-2024
<b>I ASSETS</b>		
<b>1 Non-current assets</b>		
(a) Property, plant and equipment	3,784.19	230.87
(b) Capital work-in-progress	527.35	3,007.75
(c) Investment property	4,898.56	4,908.27
(d) Other Intangible assets	-	-
<b>(e) Financial assets</b>		
(i) Investments	1,080.71	1,075.59
(ii) Loans	-	-
(iii) Other financial assets	1.00	1.00
(f) Deferred tax assets (net)	-	-
(g) Other non-current assets	37.51	27.08
<b>Total non-current assets</b>	<b>10,329.32</b>	<b>9,250.56</b>
<b>2 Current assets</b>		
(a) Inventories	215.81	282.45
<b>(b) Financial assets</b>		
(i) Investments	-	-
(ii) Trade receivables	105.80	277.67
(iii) Cash and cash equivalents	283.29	273.73
(iv) Bank balance other than above	-	-
(v) Loans	-	-
(vi) Other financial assets	3.20	3.66
(c) Current Tax Assets (Net)	17.75	-
(d) Other current assets	639.16	35.21
<b>Total current assets</b>	<b>1,265.01</b>	<b>872.72</b>
Assets classified as held for sale	-	-
<b>Total assets</b>	<b>11,594.33</b>	<b>10,123.28</b>
<b>II EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
(a) Equity share capital	1,119.98	1,119.98
(b) Other equity	5,810.51	5,660.35
<b>Total equity</b>	<b>6,930.49</b>	<b>6,780.33</b>
<b>Liabilities</b>		
<b>1 Non-current Liabilities</b>		
(a) Financial liabilities		
(i) Borrowings	2,039.53	1,657.50
(ii) Other financial liabilities	484.36	284.67
(b) Deferred tax liabilities (Net)	125.44	56.93
(c) Other non-current liabilities	11.68	16.23
(d) Provisions	52.02	47.07
<b>Total non-current Liabilities</b>	<b>2,713.03</b>	<b>2,062.40</b>
<b>2 Current Liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings	1,175.84	1,014.32
(ii) Trade payables		
Total outstanding dues of micro and small enterprises	70.20	76.78
Total outstanding dues of creditors other than micro and small enterprises	26.99	77.99
(iii) Other financial liabilities	15.80	5.14
(b) Other current liabilities	660.81	100.02
(c) Current Tax Liabilities (Net)	-	5.17
(d) Provisions	1.17	1.13
<b>Total Current Liabilities</b>	<b>1,950.81</b>	<b>1,280.55</b>
<b>Total Equity and Liabilities</b>	<b>11,594.33</b>	<b>10,123.28</b>

FOR SAM INDUSTRIES LIMITED

For Sam Industries Limited

Kishore Kale

Whole Time Director

(DIN: 01743556)

Place: Indore  
Date: 14.11.2024



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## Statement of Cash Flow

(Rupees in Lakhs)

1	CASH FLOW FROM OPERATING ACTIVITIES	For the period ended 30.09.2024	For the period ended 30.09.2023
	Net Profit before taxation	260.02	1,120.07
	<u>Adjustment for:</u>		
	Depreciation	47.81	17.05
	Interest Paid	90.91	21.93
	Interest received	(36.73)	(0.87)
	Dividend Received	(5.06)	(11.46)
	Profit/Loss on Sale of investment Property	-	-
	Profit/Loss on Sale of investments	(77.88)	(541.82)
	Provision for leave encashment and gratuity	4.31	(10.42)
	Miscellaneous Balance written off		(7.24)
	(Gain)/ Loss on Remeasurement of Investments due to FVTPL	(10.83)	(367.04)
	<b>Operating Profit before Working Capital Changes</b>	<b>272.55</b>	<b>220.20</b>
	Increase/Decrease in Inventory	66.64	166.09
	Increase/Decrease in Trade and Other Receivables	(459.82)	(2.78)
	Increase/Decrease in Trade and Other Payables	773.02	316.91
	<b>Cash generated from Operations</b>	<b>652.39</b>	<b>700.42</b>
	Income Tax	(109.86)	(115.09)
	<b>NET CASH FLOW FROM OPERATING ACTIVITIES</b>	<b>542.53</b>	<b>585.33</b>
2	<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
	Sale of investment	3,631.91	7,003.73
	Interest received	36.73	0.87
	Dividend received	5.06	11.46
	Purchase of PPE	(3,591.42)	(253.53)
	(Increase)/decrease in Capital work in progress	2,480.41	-
	Purchase of Investment	(3,548.31)	(6,187.55)
	Purchase of Investment Property	-	(1,047.34)
	Sale or Transfer of Investment property	-	140.09
	<b>NET CASH FLOW FROM INVESTING ACTIVITIES</b>	<b>(985.62)</b>	<b>(332.27)</b>
3	<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
	Interest Paid	(90.91)	(21.93)
	Loan taken / (repaid)	543.55	-
	<b>NET CASH FLOW FROM FINANCING ACTIVITIES</b>	<b>452.64</b>	<b>(21.93)</b>
	<b>NET INCREASE IN CASH AND CASH EQUIVALENTS</b>	<b>9.55</b>	<b>231.13</b>
	Cash and Cash Equivalents at the beginning of the period	273.74	124.40
	Cash and Cash Equivalents at the end of the period	283.29	355.53

Place: Indore  
Date: 14.11.2024



FOR SAM INDUSTRIES LIMITED

For Sam Industries Limited

Whole Time Director

Whole Time Director

(DIN: 01743556)