

SAMPAT ALUMINIUM LIMITED

(Formerly Known as SAMPAT ALUMINIUM PRIVATE LIMITED)

CIN: L27203GJ1999PLC036129

REGISTERED OFFICE: Block No 265, Rakanpur, Opp. Manpasand Weybridge, Kalol, Gujarat,
India, 382721.

E-mail: cs@sampataluminium.com | **MOBILE NO:** +91 9825081914

15th November, 2025

To,
BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street Mumbai- 400 001

Scrip Code: 544520

Dear Sir/Ma'am,

Sub.: Revised Outcome of Board Meeting held on Friday, 14th November, 2025 and submission of Un-audited Financial Results (Standalone) for the Half year ended on 30th September, 2025.

In continuation to our earlier submission dated 14th November, 2025 regarding the outcome of the Board Meeting of **Sampat Aluminium Limited** ("the Company"), and pursuant to Regulations 30, 33 and other applicable provisions of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby submit the **revised outcome** of the Board Meeting held on **Friday, 14th November, 2025**.

The Board of Directors of the Company, at the said meeting, inter-alia, transacted and approved the following matters:

1. Approved the Un-Audited Financial Results (Standalone) for the Half-Year ended 30th September, 2025.
2. Took on record the 'Limited Review Report' issued by M/s. S. N. Shah & Associates, Statutory Auditors of the Company.

A copy of the revised Un-Audited Financial Results along with the revised Limited Review Report is enclosed herewith.

The meeting commenced at 2:00 p.m. and concluded at 2:45 p.m. at the Registered Office of the Company.

You are requested to take the revised submission on record and disseminate the same for information of the members.

Thanking you.

Yours faithfully

For, SAMPAT ALUMINIUM LIMITED

SANKET SANJAY DEORA
MANAGING DIRECTOR
DIN: 01417446

SAMPAT ALUMINIUM LIMITED

(Previously known as Sampat Aluminium Private Limited)

(CIN:L27203GJ1999PLC036129)

(Regd. Office:- BLOCK NO 265, RAKANPUR, OPP. MANPASAND WAYBRIDGE, Kalol, Gandhi Nagar, Kalol, Gujarat, India, 382721)

E-mail id: accounts@deoragroup.com

website: www.sampataluminium.com

Standalone Unaudited Financial Results for the Half Year and Year Ended on 30/09/2025

Rs. in Lacs (Except EPS & Face Value of Shares)

Particulars	Half Year ended			Year ended	
	30-09-2025	31-03-2025	30-09-2024	30-09-2025	31-03-2025
	(Unaudited)	Refer Note 3	Refer Note 5	(Unaudited)	(Audited)
1 Revenue from Operations					
Sales/Income from operations	8113.63	7046.48	6225.37	8113.63	13271.85
Other income	3.51	27.30	0.94	3.51	28.24
Total income from operations	8117.14	7073.78	6226.31	8117.14	13300.09
2 Expenses					
(a) Cost of Materials Consumed	7072.38	6111.92	5788.76	7072.38	11900.68
(b) Changes in inventories of finished goods, work-in-progress and stock-in-trade	71.70	232.06	(290.49)	71.70	(58.43)
(c) Direct Expenses	47.42	(1.57)	86.54	47.42	84.96
(d) Employee Benefits Expense	155.41	144.35	44.47	155.41	188.81
(e) Finance Cost	90.74	122.73	93.70	90.74	216.43
(f) Depreciation and amortisation expense	5.17	6.11	4.69	5.17	10.80
(g) Other expenses(Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	49.78	14.65	14.35	49.78	29.00
Total Expenses	7492.60	6630.24	5742.01	7492.60	12372.25
3 Profit / (Loss) before exceptional, extra ordinary items and tax (1-2)	624.54	443.54	484.30	624.54	927.83
4 Exceptional Items	-	-	-	-	-
5 Profit / (Loss) before extra ordinary items and tax (3-4)	624.54	443.54	484.30	624.54	927.83
6 Extra Ordinary Items	-	-	-	-	-
7 Profit / (Loss) from ordinary activities before tax	624.54	443.54	484.30	624.54	927.83
8 Tax expense					
Current Tax	(163.78)	(115.24)	(120.15)	(163.78)	(235.39)
Deferred Tax [Assets/(Liabilities)]	11.89	(2.65)	(0.55)	11.89	(3.20)
Total Tax Expenses	(151.89)	(117.89)	(120.70)	(151.89)	(238.59)
9 Profit / (Loss) from continuing operation after tax	472.66	325.64	363.60	472.66	689.24
10 Profit / (Loss) from discontinuing operation	-	-	-	-	-
11 Tax expense of Discontinuing Operation	-	-	-	-	-
12 Profit / (Loss) from discontinuing operation after Tax	-	-	-	-	-
13 Net Profit/(Loss) for the Period	472.66	325.64	363.60	472.66	689.24
14 Details of equity share capital					
Paid-up share capital	848.11	593.71	118.74	848.11	593.71
Face value of equity share capital	10.00	10.00	10.00	10.00	10.00
15 Reserves excluding revaluation reserve	-	-	-	-	1630.42
16 Earning per Equity Share of Rs.10 Each					
(a) Basic	6.59	5.54	6.19	6.59	11.73
(b) Diluted	6.59	5.54	6.19	6.59	11.73

Date: 14th November, 2025

Place: Ahmedabad



For, SAMPAT ALUMINIUM LIMITED

Sanket Deora
Managing Director
DIN: 01417446

Notes :

- 1 The above results were reviewed by the Audit Committee and were thereafter approved by the Board of Directors at their respective meetings held on November 14, 2025.
- 2 The financial results have been prepared in accordance with Accounting Standards prescribed under section 133 of the Companies Act, 2013 read with rule 7 of Companies (Accounts) Rules, 2014 and generally accepted accounting principles in India.
- 3 The figure for the half year ended 31st March, 2025 is the balancing figures between the audited figures in respect of the full financial year and Unaudited half year figures upto the second quarter of the respective financial year.
- 4 This being the first public issue of equity shares of the company on BSE EMERGE.
- 5 The comparative financial results for the half-year ended September 30, 2024, have been audited by the statutory auditors in accordance with applicable accounting standards and regulatory requirements. These results provide a clear financial comparison with the corresponding period of the previous year and have been approved by the Board of Directors. Comparative financial results of half year ended as on 30-09-2024 has been Audited.
- 6 The weighted average shares in EPS of June-2024 is adjusted with the effect of bonus issued during the FY 2024-25..
- 7 The company is operating in single segment hence the reporting responsibility under segment reporting is not applicable to us.
- 8 The Company has received a net amount of Rs. 2782.05 lakhs (3052.80 Less IPO Expenses of 270.75) from the proceeds out of fresh issue of Equity Shares. Details of Utilisation of IPO Proceeds:

Object of the Issue	Amount as proposed in Offer Documents	Utilised Amount upto 30.09.2025	Unutilised amount as on 30.09.2025
Capital Expenditure	2,332.05	100.00	2,232.05
Fund Raising Expenses	270.75	59.56	211.19
General Corporate Purpose	450.00	260.00	190.00
Total	3,052.80	419.56	2,633.24

- 9 The figures for the corresponding previous year have been regrouped/reclassified wherever necessary, to make them comparable.

Date: 14th November, 2025
Place: Ahmedabad



For, SAMPAT ALUMINIUM LIMITED

Sanket Deora
Managing Director
DIN: 01417446

Unaudited Standalone Statement of Assets And Liabilities for the Year Ended On 30/09/2025

		(Rs. In Lacs)	
Particulars		Period Ended	Year ended on
		30.09.2025	31.03.2025
		(Unaudited)	(Audited)
Equity and Liabilities			
1 Shareholders' Fund			
Share Capital		848.11	593.71
Reserves and Surplus		4869.33	1630.42
Total Share Holders Fund		5717.44	2224.13
2 Non-Current liabilities			
Long Term Borrowings		828.68	933.51
Deffered Tax Liabilities		14.43	26.32
Long term provisions		5.33	8.99
Total Non Current Liabilities		848.44	968.81
3 Current Liabilities			
Short Term Borrowings		1085.24	1423.93
Trade Payables			
(i) Total outstanding dues to Micro, Small & Medium Enterprise		-	-
(ii) Total outstanding dues to other than Micro, Small & Medium Enterprise		1012.89	1420.30
Other Current Liabilities		961.08	730.28
Short Term Provisions		176.05	241.41
Total Current Liabilities		3235.26	3815.93
TOTAL EQUITY AND LIABILITIES		9801.14	7008.87
ASSETS			
1 Non-Current Assets			
(i) Property, Plant & Equipment and Intangible Asset			
Tangible Assets		280.67	285.74
Intangible Assets		-	-
Capital Work in Progress		-	-
Total Property, Plant & Equipment and Intangible Asset		280.67	285.74
(ii) Deferred Tax Asset		-	-
(iii) Other Non-Current Assets		346.33	339.77
Total Non-Current assets		627.01	625.51
2 Current assets			
Inventories		4353.45	3652.93
Trade Receivables		2136.21	1995.09
Cash and Cash Equivalents		1855.88	24.96
Short-Term Loans and Advances		727.22	673.72
Other Current Assets		101.37	36.66
Sub-Total-Current Assets		9174.13	6383.36
TOTAL ASSETS		9801.14	7008.87

Date: 14th November, 2025
Place: Ahmedabad

For, SAMPAT ALUMINIUM LIMITED



[Signature]

Sanket Deora
Managing Director
DIN: 01417446

Unaudited Standalone Cashflow Statement for the Year Ended On 30/09/2025

	Particulars	Period Ended	Year ended
		30.09.2025	30.09.2024
		(Unaudited)	(Audited)
A	Cash Flow From Operating Activities		
	Net Profit before tax as per Profit & Loss A/c	624.54	484.30
	Adjustments :		
	Depreciation and amortization	5.17	4.69
	Loss/(Profit) on Sale of Fixed Assets/Exceptional Items	-	0.06
	Interest Income	(0.74)	(0.08)
	Finance Cost	90.74	93.70
	Prior Period (Expenses)/Income	-	0.21
	Operating Profit before working capital	719.71	582.87
	Adjusted for :		
	i) Trade Receivables, Loans & Advances & Other Current Asset	(511.33)	(550.06)
	ii) Inventories	(700.52)	(1031.61)
	iii) Trade Payable & Liabilities	(245.64)	445.42
	Cash generated from operations	(737.78)	(553.39)
	Direct Tax Paid	(195.92)	(234.87)
	Net Cash from Operating Activities (a)	(933.70)	(788.26)
B	Cash Flow from Investing Activities :		
	Purchase of PPE (Incl. Work In Progress)	(0.10)	(17.46)
	Sale of Fixed asset	-	2.36
	Loans and Advances given	245.43	(300.45)
	Proceeds from Sale of PPE	-	-
	Interest Received	0.74	0.08
	Net Cash used in Investing Activities (b)	246.07	(315.47)
C	Cash Flow from Financing Activities		
	Proceeds from/(Repayment) of Long Term Borrowings (Net)	(104.83)	66.16
	Proceeds from/(Repayment) of Short Term Borrowings (Net)	(338.69)	598.48
	Payment For Security deposit	-	-
	Issue Of Share Capital /Warrant	3052.80	613.25
	Share application money received	-	(300.00)
	Changes in Share Premium	-	-
	Fund Raising Expenses	-	-
	Finance Costs	(90.74)	(93.70)
	Net Cash from financing Activities (c)	2518.55	884.20
	Net Increase in cash & cash equivalents (a+b+c)	1830.92	(219.53)
	Opening Balance of Cash & Cash equivalents	24.96	320.08
	Closing Balance of Cash & Cash equivalents	1855.88	100.55
	Net Increase/(Decrease) in cash & cash equivalents	1830.92	(219.53)

Notes

1 Statement of cash flow has been prepared under the indirect method as set out in AS-3 on statement of cashflows specified under Sec-133 of Companies Act,2013 read with Companies (Accounts) Rules, 2014.

2 Reconciliation of Cash & Cash Equivalents as per the statement of cash flow

SR. NO.	Particulars	Period Ended	Year Ended
		30.09.2025	30.09.2024
1	Balances with Banks		
	- in Current Accounts	1847.13	74.97
2	Cash on hand	8.75	25.58
	Cash and Cash Equivalents at the End of the Period	1855.88	100.55

Date: 14th November, 2025

Place: Ahmedabad



For, SAMPAT ALUMINIUM LIMITED

Sanket Deora
Managing Director
DIN: 01417446

Limited Review Report

Independent Auditor's Review Report on the Half Yearly of Sampat Aluminium Limited of Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended. for the period ended on September 30, 2025 and year-to-date results for the period from April 01, 2025 to September 30, 2025.

Review Report to
The Board of Directors
Sampat Aluminum Limited
(Formally known as Sampat Aluminum Private Limited)
Ahmedabad

INTRODUCTION

We have reviewed the accompanying statement of unaudited standalone financial results of **Sampat Aluminum Limited** (the 'Company') for the half year ended September 30, 2025 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("the Regulation") as amended.

This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Accounting Standards 34 "Interim Financial Reporting" ("AS 26"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under 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

We conducted our review of the financial statements 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 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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company's 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.



CONCLUSION

Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying statement of Standalone unaudited financial results prepared in accordance with the applicable Accounting Standards and other recognized Accounting Practices and Policies has not disclosed the Information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed or that it contains any material misstatement.

FOR, S N SHAH & ASSOCIATES,
CHARTERED ACCOUNTANTS,
FIRM REG. NO.: 109782W



PRIYAM SHAH
PARTNER

M. NO.: 144892

DATE: 14TH NOVEMBER, 2025

PLACE: AHMEDABAD_p

UDIN: 25144892BMHXAX8104