

SAMPAT ALUMINIUM LIMITED
(Formerly known as SAMPAT ALUMINIUM PRIVATE LIMITED)
CIN: L27203GJ1999PLC036129
REG. OFF.: 265, RAKANPUR, OPP. MANPASAND WAYBRIDGE, RAKANPUR, KALOL,
GANDHINAGAR, GUJARAT-382721, INDIA
EMAIL ID: deorawires@gmail.com | MOBILE NO: +91 9825081914

Date: 28th May, 2026

To,
BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street Mumbai- 400001

SCRIP CODE: 544520

Sub: Outcome of Board Meeting pursuant to Regulation 30 and 33 of SEBI (“Listing Obligations and Disclosure Requirements”) Regulations, 2015 as amended (“SEBI Listing Regulations”).

Dear Sir/Ma’am,

Pursuant to Regulations 30, 33 and other applicable regulations of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby inform that the Board of Directors of SAMPAT ALUMINIUM LIMITED [**‘the Company’**] at its meeting held today i.e. Thursday, 28th May, 2026 has inter-alia discussed, approved, and taken on record the following matter:

1. Approved Audited Financial Results of the Company for the Half-year and Year ended on 31st March, 2026 and;
2. Took on record Auditor’s Report thereon issued by Statutory Auditors of the Company, M/s. S N Shah & Associates, Chartered Accountants (FRN: 109782W).

A copy of the approved Audited Financial Results along with Auditor’s Report is enclosed.

We hereby declare and confirm that the Statutory Auditors of the Company, M/s. S N Shah & Associates, Chartered Accountants (FRN: 109782W), have issued an unmodified Audit Report on the Audited Financial Results of the Company for the financial year ended 31st March, 2026.

The meeting commenced at 03:30 PM and concluded at 04:00 PM.

You are requested to take the same on your record and disseminate to the members.

Thanking you.

Yours Faithfully,

For, SAMPAT ALUMINIUM LIMITED
(Formerly known as SAMPAT ALUMINIUM PRIVATE 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 Audited Financial Results for the Half Year and Year Ended on 31/03/2026

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

Particulars	Half Year ended			Year ended	
	31-03-2026	30-09-2025	31-03-2025	31-03-2026	31-03-2025
	Refer Note 3	Unaudited	Refer Note 3	(Audited)	(Audited)
1 Revenue from Operations					
Sales/Income from operations	9687.35	8113.63	7046.48	17800.98	13271.85
Other income	5.89	3.51	27.30	9.40	28.24
Total income from operations	9693.25	8117.14	7073.78	17810.39	13300.09
2 Expenses					
(a) Cost of Materials Consumed	9036.14	7072.38	6111.92	16108.53	11900.68
(b) Changes in inventories of finished goods, work-in-progress and stock-in-trade	244.01	71.70	232.06	315.70	(58.43)
(c) Direct Expenses	135.12	155.41	144.35	290.53	188.81
(d) Employee Benefits Expense	41.97	47.42	(1.57)	89.40	84.96
(e) Finance Cost	67.02	90.74	122.73	157.76	216.43
(f) Depreciation and amortisation expense	5.37	5.17	6.11	10.54	10.80
(g) Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	43.90	49.78	14.65	93.68	29.00
Total Expenses	9573.53	7492.60	6630.24	17066.13	12372.25
3 Profit / (Loss) before exceptional, extra ordinary items and tax (1-2)	119.71	624.54	443.54	744.26	927.83
4 Exceptional Items	-	-	-	-	-
5 Profit / (Loss) before extra ordinary items and tax (3-4)	119.71	624.54	443.54	744.26	927.83
6 Extra Ordinary Items	-	-	-	-	-
7 Profit / (Loss) from ordinary activities before tax	119.71	624.54	443.54	744.26	927.83
8 Tax expense					
Current Tax	(14.65)	(163.78)	(115.24)	(178.43)	(235.39)
Deferred Tax (Assets)/(Liabilities)	16.59	11.89	(2.65)	28.48	(3.20)
Total Tax Expenses	1.94	(151.89)	(117.89)	(149.95)	(238.59)
9 Profit / (Loss) from continuing operation after tax	121.65	472.66	325.64	594.31	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	121.65	472.66	325.64	594.31	689.24
14 Details of equity share capital					
Paid-up share capital	848.11	848.11	593.71	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	-	-	-	4819.48	1630.42
16 Earning per Equity Share of Rs.10 Each					
(a) Basic	1.68	6.59	5.54	8.19	11.73
(b) Diluted	1.68	6.59	5.54	8.19	11.73

Date: 28th May, 2026

Place: Ahmedabad

For, SAMPAT ALUMINIUM LIMITED


 Sanket Deora
 Managing Director
 DIN: 01417446



Audited Standalone Statement of Assets And Liabilities for the Year Ended On 31/03/2026

(Rs. In Lacs)

Particulars	Year Ended On	Year ended on
	31.03.2026	31.03.2025
	(Audited)	(Audited)
Equity and Liabilities		
1 Shareholders' Fund		
Share Capital	848.11	593.71
Reserves and Surplus	4819.48	1630.42
Total Share Holders Fund	5667.59	2224.13
2 Non-Current liabilities		
Long Term Borrowings	829.78	933.51
Deffered Tax Liabilities	-	26.32
Long term provisions	5.82	8.99
Total Non Current Liabilities	835.60	968.81
3 Current Liabilities		
Short Term Borrowings	1159.49	1423.93
Trade Payables		
(i) Total outstanding dues to Micro, Small & Medium Enterprise	-	-
(ii) Total outstanding dues to other than Micro, Small & Medium Enterprise	1499.56	1420.30
Other Current Liabilities	1026.63	730.28
Short Term Provisions	196.52	241.41
Total Current Liabilities	3882.21	3815.93
TOTAL EQUITY AND LIABILITIES	10385.40	7008.87
ASSETS		
1 Non-Current Assets		
(i) Property, Plant & Equipment and Intangible Asset		
Tangible Assets	276.95	285.74
Intangible Assets	354.38	-
Capital Work in Progress	-	-
Total Property, Plant & Equipment and Intangible Asset	631.34	285.74
(ii) Deferred Tax Asset	2.16	-
(iii) Long term Loans and Advances	1730.21	-
(iv) Other Non-Current Assets	93.45	339.77
Total Non-Current assets	2457.16	625.51
2 Current assets		
Inventories	4336.58	3652.93
Trade Receivables	2981.01	1995.09
Cash and Cash Equivalents	12.41	24.96
Short-Term Loans and Advances	592.44	673.72
Other Current Assets	5.80	36.66
Sub-Total-Current Assets	7928.24	6383.36
TOTAL ASSETS	10385.40	7008.87

Date: 28th May, 2026
Place: Ahmedabad

For, SAMPAT ALUMINIUM LIMITED


Sanket Deora
Managing Director
DIN: 01417446



Audited Standalone Cashflow Statement for the Year Ended On 31/03/2026

	Particulars	Year Ended On	Year Ended On
		31.03.2026	31.03.2025
		(Audited)	(Audited)
A	Cash Flow From Operating Activities		
	Net Profit before tax as per Profit & Loss A/c	744.26	927.84
	Adjustments :		
	Depreciation and amortization	10.54	10.80
	Loss/(Profit) on Sale of Fixed Assets/Exceptional Items	-	(0.18)
	Interest Income	(2.27)	(1.84)
	Finance Cost	157.76	216.43
	Prior Period (Expenses)/Income	-	-
	Operating Profit before working capital	910.29	1153.04
	Adjusted for :		
	i) Trade Receivables, Loans & Advances & Other Current Asset	(754.50)	(486.22)
	ii) Inventories	(683.65)	(1231.06)
	iii) Trade Payable & Liabilities	327.55	607.62
	Cash generated from operations	(200.31)	43.38
	Direct Tax Paid	(214.33)	(235.05)
	Net Cash from Operating Activities (a)	(414.63)	(191.67)
B	Cash Flow from Investing Activities :		
	Purchase of PPE (Incl. Work In Progress)	(2073.39)	(43.55)
	Sale of Fixed asset	-	-
	Loans and Advances given	114.08	(375.07)
	Proceeds from Sale of PPE	-	-
	Interest Received	2.27	1.84
	Net Cash used in Investing Activities (b)	(1957.05)	(416.79)
C	Cash Flow from Financing Activities		
	Proceeds from/(Repayment) of Long Term Borrowings (Net)	(103.73)	(244.31)
	Proceeds from/(Repayment) of Short Term Borrowings (Net)	(264.44)	537.08
	Payment For Security deposit	-	-
	Issue Of Share Capital /Warrant	2885.05	237.00
	Share application money received	-	-
	Changes in Share Premium	-	-
	Fund Raising Expenses	-	-
	Finance Costs	(157.76)	(216.43)
	Net Cash from financing Activities (c)	2359.13	313.35
	Net Increase in cash & cash equivalents (a+b+c)	(12.55)	(295.11)
	Opening Balance of Cash & Cash equivalents	24.96	320.08
	Closing Balance of Cash & Cash equivalents	12.41	24.96
	Net Increase/(Decrease) in cash & cash equivalents	(12.55)	(295.12)

Notes

- 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.
- Reconciliation of Cash & Cash Equivalents as per the statement of cash flow

SR. NO.	Particulars	Year Ended On	Year Ended On
		31.03.2026	31.03.2025
1	Balances with Banks - in Current Accounts	1.18	8.63
2	Cash on hand	11.23	16.33
	Cash and Cash Equivalents at the End of the Period	12.41	24.96

Date: 28th May, 2026
Place: Ahmedabad

For, SAMPAT ALUMINIUM LIMITED



Sanket Deora
Managing Director
DIN: 01417446



INDEPENDENT AUDITORS' REPORT

TO THE BOARD OF DIRECTORS OF SAMPAT ALUMINUM LIMITED

(Formally known as Sampat Aluminum Private Limited)

Ahmedabad

Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying Statement of Standalone financial results of Sampat Aluminum Limited (hereinafter referred to as the "Company") for the half year and year ended 31 March, 2026, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').

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

- are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Accounting Standards, and other accounting principles generally accepted in India, of the net profit, of the cash flows and other financial information for the half year and year ended 31 March, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Companies Act, 2013 ('the Act'). Our responsibilities under those SAs are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Results section of our report. We are independent of the Company, in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act, and the Rules thereunder, 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.



Emphasis of Matter:

We draw attention to the users of financial statement that the company has raised funds of Rs. 3052.80 Lakhs through public offer and the company has utilized the same for the purpose for which they were obtained which were mentioned in the prospectus dated 09th September, 2025.

Management's Responsibilities for the Standalone Financial Results

These Standalone financial results have been prepared on the basis of the Standalone annual financial statements.

The Company's Management and the Board of Directors are responsible for the preparation and presentation of these Standalone financial results that give a true and fair view of the net profit of the company and other financial information in accordance with the recognition and measurement principles laid down in Accounting Standards prescribed under Section 133 of the Act and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. 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 the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Standalone financial results 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 Management and 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 Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the Standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes 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. Misstatements 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 users taken on the basis of these Standalone financial results.



As part of an 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 Standalone financial results, 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 through a separate report on the complete set of financial statements 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 in the financial results made by the Management and Board of Directors.
- Conclude on the appropriateness of the Management and Board of Directors 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 appropriateness of this assumption. 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 Standalone financial results 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 Matters

- The Statement includes the results for the half year ended ended March 31, 2026 being the balancing figure between audited figures in respect of the full financial year and the published year to date figures upto the first half of the current financial year which were subject to limited review by us.

Our report on the Statement is not modified in respect of the above matters.

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



**PRIYAM SHAH
PARTNER
M. NO.: 144892
DATE: MAY 28th, 2026
PLACE: AHMEDABAD
UDIN: 26144892QOVQOM7268**