SAMPAT ALUMINIUM 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: November 06, 2026

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

SCRIP CODE: 544520

Dear Sir/Ma'am,

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") for consideration of unaudited financial results for the Second Quarter & Half year ended on September 30, 2026.

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. Friday, November 06, 2026 has inter-alia discussed, approved, and taken on record the following matter:

1. Approved Un-Audited Financial Results of the Company for the Second Quarter & Half-year ended on September 30, 2026 and;

2. Took on record Limited Review Report thereon issued by Statutory Auditors of the Company, M/s. S N Shah & Associates LLP, Chartered Accountants (FRN: 109782W).

A copy of the approved Unaudited Financial Results along with Limited Review Report is enclosed.

The meeting commenced at 03:00 PM and concluded at 03:40 PM.

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

Thanking you.

Yours Faithfully,

For, SAMPAT ALUMINIUM LIMITED

SANKET SANJAY DEORA

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Date: 2026.11.06 16:09:06 +05'30'

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 Ended on 30/09/2026

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

	Particulars	Half Year ended			Period/Year	
		30-09-2026	31-03-2026	30-09-2025	30-09-2026	31-03-2026
		Unaudited	Unaudited	Unaudited	Unaudited	(Audited)
1	**Revenue from Operations**					
	Sales/Income from operations	12509.09	9687.35	8113.63	12509.09	17800.98
	Other income	2.33	5.89	3.51	2.33	9.40
	Total income from operations	**12511.42**	**9693.25**	**8117.14**	**12511.42**	**17810.39**
2	**Expenses**					
	(a) Cost of Materials Consumed	12026.64	9036.14	7072.38	12026.64	16108.53
	(b) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(28.92)	244.01	71.70	(28.92)	315.70
	(c) Direct Expenses	300.90	135.12	155.41	300.90	290.53
	(d) Employee Benefits Expense	34.21	41.97	47.42	34.21	89.40
	(e) Finance Cost	76.75	67.02	90.74	76.75	157.76
	(f) Depreciation and amortisation expense	24.94	5.37	5.17	24.94	10.54
	(g) Other expenses(Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	18.02	43.90	49.78	18.02	93.68
	Total Expenses	**12452.54**	**9573.53**	**7492.60**	**12452.54**	**17066.13**
3	**Profit / (Loss) before exceptional, extra ordinary items and tax (1-2)**	**58.87**	**119.71**	**624.54**	**58.87**	**744.26**
4	Exceptional Items (Profit of sale of PPE)	571.05	-	-	571.05	-
5	**Profit / (Loss) before extra ordinary items and tax (3-4)**	**629.92**	**119.71**	**624.54**	**629.92**	**744.26**
6	Extra Ordinary Items				-	-
7	**Profit / (Loss) from ordinary activities before tax**	**629.92**	**119.71**	**624.54**	**629.92**	**744.26**
8	**Tax expense**					
	Current Tax	(14.81)	(14.65)	(163.78)	(14.81)	(178.43)
	Deferred Tax [Assets/(Liabilities)]	(140.71)	16.59	11.89	(140.71)	28.48
	Total Tax Expenses	**(155.52)**	**1.94**	**(151.89)**	**(155.52)**	**(149.95)**
9	**Profit / (Loss) from continuing operation after tax**	**474.40**	**121.65**	**472.66**	**474.40**	**594.31**
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**	**474.40**	**121.65**	**472.66**	**474.40**	**594.31**
14	**Details of equity share capital**					
	Paid-up share capital	848.11	848.11	848.11	848.11	848.11
	Face value of equity share capital	10.00	10.00	10.00	10.00	10.00
15	**Reserves excluding revaluation reserve**	-	-	-	-	4819.48
16	**Earning per Equity Share of Rs.10 Each**					
	(a) Basic	5.59	1.68	6.59	5.59	8.19
	(b) Diluted	5.59	1.68	6.59	5.59	8.19

Date: 06th November,2026
Place: Ahmedabad

SAMPAT ALUMINIUM LTD. સંપત એલ્યુમિનિયમ

For, SAMPAT ALUMINIUM LIMITED

Sanket Deora
Managing Director
DIN: 01417446

Notes :

1 The above financial results of the Company for the half year ended September 30, 2026 have been reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company at their respective meetings held on November 6, 2026. The results are being published in accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

2 The financial results of the Company have been prepared in accordance with the Accounting Standards (AS) notified under Section 133 of the Companies Act, 2013 read with the Companies (Accounting Standards) Rules, 2021 and other accounting principles generally accepted in India, including AS 25 "Interim Financial Reporting".

3 Exceptional item for the half year ended September 30, 2026 represents profit of ₹571.04 lakhs on sale of old Plant & Machinery, which is non-recurring in nature.

4 Earnings per share for the half years ended September 30, 2026, March 31, 2026 and September 30, 2025 are not annualised.

5 The figures for the half year ended March 31, 2026 are the balancing figures between the audited figures in respect of the full financial year ended March 31, 2026 and the published unaudited figures for the half year ended September 30, 2025, which were subjected to limited review.

6 The company is operating in single segment hence the reporting responsibility under segment reporting is not applicable to us.

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

8 The Company has received amount of Rs. 3052.80 lakhs from the proceeds out of fresh issue of Equity Shares. Details of Utilisation of IPO Proceeds are as follow:

Object of the Issue	Amount as proposed in Offer Documents	Utilised Amount upto 30.09.2026	Unutilised amount as on 30.09.2026
Capital Expenditure	2332.05	2,332.05	-
Fund Raising Expenses	270.75	170.26	100.49
General Corporate Purpose	450	450.00	-
Total	**3052.80**	**2,952.31**	**100.49**

Date: 06th November,2026
Place: Ahmedabad

For, SAMPAT ALUMINIUM LIMITED

Sanket Deora
Managing Director
DIN: 01417446

Unaudited Standalone Statement of Assets And Liabilities for the Half Year Ended as On 30/09/2026

(Rs. In Lacs)

	Particulars	Period Ended On 30-09-2026 (Unaudited)	Year ended on 31-03-2026 (Audited)
	Equity and Liabilities		
1	**Shareholders' Fund**		
	Share Capital	848.11	848.11
	Reserves and Surplus	5291.37	4819.48
	Total Share Holders Fund	**6139.48**	**5667.59**
2	**Non-Current liabilities**		
	Long Term Borrowings	924.57	829.78
	Deffered Tax Liabilities	138.55	-
	Long term provisions	6.52	5.82
	Total Non Current Liabilities	**1069.64**	**835.60**
3	**Current Liabilities**		
	Short Term Borrowings	1367.43	1159.49
	Trade Payables		
	(i) Total outstanding dues to Micro, Small & Medium Enterprise	-	-
	(ii) Total outstanding dues to other than Micro, Small & Medium Enterprise	1766.85	1499.56
	Other Current Liabilities	1430.04	1026.63
	Short Term Provisions	197.72	196.52
	Total Current Liabilities	**4762.04**	**3882.21**
	TOTAL EQUITY AND LIABILITIES	**11971.17**	**10385.40**
	ASSETS		
1	**Non-Current Assets**		
(i)	**Property, Plant & Equipment and Intangible Asset**		
	Tangible Assets	850.19	276.95
	Intangible Assets	-	-
	Capital Work in Progress	641.15	354.38
	Total Property, Plant & Equipment and Intangible Asset	**1491.34**	**631.34**
(ii)	Deferred Tax Asset	-	2.16
(iil)	Long term Loans and Advances	1625.51	1730.21
(iv)	Other Non-Current Assets	383.45	93.45
	Total Non-Current assets	**3500.30**	**2457.16**
2	**Current assets**		
	Inventories	4031.62	4336.58
	Trade Receivables	3588.09	2981.01
	Cash and Cash Equivalents	9.94	12.41
	Short-Term Loans and Advances	831.96	592.44
	Other Current Assets	9.26	5.80
	Sub-Total-Current Assets	**8470.86**	**7928.24**
	TOTAL ASSETS	**11971.17**	**10385.40**

Date: 06th November,2026
Place: Ahmedabad

For, SAMPAT ALUMINIUM LIMITED

Sanket Deora
Managing Director
DIN: 01417446

Unaudited Standalone Cashflow Statement for the Half Year Ended On 30/09/2026

	Particulars	Period Ended On 30-09-2026 (Unaudited)	Year Ended On 30-09-2025 (Unaudited)
A	**Cash Flow From Operating Activities**		
	Net Profit before tax as per Profit & Loss A/c	**629.92**	**624.54**
	Adjustments :		
	Depreciation and amortization	24.94	5.17
	Loss/(Profit) on Sale of Fixed Assets/Exceptional Items	(571.05)	-
	Interest Income	0.07	(0.74)
	Finance Cost	76.75	90.74
	Prior Period (Expenses)/Income	-	-
	Operating Profit before working capital	**160.63**	**719.71**
	Adjusted for :		
	i) Trade Receivables, Loans & Advances & Other Current Asset	(939.35)	(511.33)
	ii) Inventories	304.96	(700.52)
	iii) Trade Payable & Liabilities	163.29	(245.64)
	Cash generated from operations	**(310.47)**	**(737.78)**
	Direct Tax Paid	(14.81)	(195.92)
	Net Cash from Operating Activities (a)	**(325.27)**	**(933.70)**
B	**Cash Flow from Investing Activities :**		
	Purchase of PPE (Incl. Work In Progress)	324.12	(0.10)
	Sale of Fixed asset	-	-
	Loans and Advances given	(224.70)	245.43
	Proceeds from Sale of PPE	-	-
	Interest Received	(0.07)	0.74
	Net Cash used in Investing Activities (b)	**99.34**	**246.07**
C	**Cash Flow from Financing Activities**		
	Proceeds from/(Repayment) of Long Term Borrowings (Net)	111.72	(104.83)
	Proceeds from/(Repayment) of Short Term Borrowings (Net)	191.01	(338.69)
	Payment For Security deposit	-	-
	Issue Of Share Capital /Warrant	-	3052.80
	Share application money received	-	-
	Changes in Share Premium	(2.51)	-
	Fund Raising Expenses	-	-
	Finance Costs	(76.75)	(90.74)
	Net Cash from financing Activities (c)	**223.47**	**2518.55**
	Net Increase in cash & cash equivalents (a+b+c)	**(2.47)**	**1830.92**
	Opening Balance of Cash & Cash equivalents	12.41	24.96
	Closing Balance of Cash & Cash equivalents	9.94	1855.88
	Net Increase/(Decrease) in cash & cash equivalents	**(2.47)**	**1830.92**

Notes

1 Statement of cash flow has been prepared under the indirect methord 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 On 30-09-2026	Period Ended On 30-09-2025
1	Balances with Banks		
	- in Current Accounts	1.65	1847.13
2	Cash on hand	8.29	8.75
-	**Cash and Cash Equivalents at the End of the Period**	**9.94**	**1855.88**

Date: 06th November,2026
Place: Ahmedabad

For, SAMPAT ALUMINIUM LIMITED

Sanket Deora
Managing Director
DIN: 01417446

S N Shah & Associates
Chartered Accountants
S N Shah & Associates LLP
www.snshahassociates.com
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(M) 98244 31031
(O) 079-40098280

Limited Review Report

Independent Auditor's Review Report on the Unaudited Financial Results of the Company for the Half Year ended September 30, 2026 Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

Review Report to
The Board of Directors
Sampat Aluminium Limited
Ahmedabad

INTRODUCTION

We have reviewed the accompanying statement of unaudited standalone financial results of **Sampat Aluminium Limited** (the 'Company') for the half year ended September 30, 2026 (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 Accounting Standard 25 "Interim Financial Reporting" ("AS 25"), prescribed under Section 133 of the Companies Act, 2013 read with the Companies (Accounting Standards) Rules, 2021 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 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 provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

S N SHAH & ASSOCIATES LLP * CHARTERED ACCOUNTANTS * FRN. 109782W/W101311 AHMEDABAD

CONCLUSION

Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in AS 25 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 and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed or that it contains any material misstatement.

EMPHASIS OF MATTER

We draw attention to Note 3 of the Statement, which states that Other Income for the half year ended September 30, 2026 of ₹573.38 lakhs includes ₹571.05 lakhs being profit on sale of old Plant & Machinery, which is non-recurring in nature. Our conclusion is not modified in respect of this matter.

OTHER MATTER

The Statement includes the figures for the half year ended March 31, 2026, being the balancing figures between the audited figures in respect of the full financial year ended March 31, 2026 and the published unaudited year-to-date figures up to the half year ended September 30, 2025, which were subjected to limited review by us. Our conclusion is not modified in respect of this matter.

FOR, S N SHAH & ASSOCIATES LLP,
CHARTERED ACCOUNTANTS,
FIRM REG. NO.:109782W/ W101311



PRIYAM SHAH
PARTNER
M. NO.: 144892
DATE: 6th NOVEMBER, 2026
PLACE: AHMEDABAD
UDIN: 26144892RMCGFA9515

SAMPAT ALUMINIUM 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: November 06, 2026

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

SCRIP CODE: 544520

Dear Sir,

Sub: Statement of deviation(s) or variation(s) under Regulation 32 of the SEBI (LODR) Regulations, 2015 as on September 30, 2026.

In reference to the compliance under Regulation 32(1)(a) and (b) of the Securities Exchange Board of India (Listing Obligations and Disclosures Requirement) Regulation 2015, the company hereby submits to the Stock Exchange the Statement of Deviation(s) or Variation(s) as on **September 30, 2026** pertaining to the Initial Public Offer (IPO) of equity shares of the Company.

This statement has been reviewed by the Audit Committee and Board of Directors at its meeting held on **Friday, November 06, 2026** as required under Regulation 32(3) of SEBI (LODR) Regulations, 2015. We further attach herewith the prescribed disclosure in **Annexure-1**.

We hereby submit the Statement of deviation or variation along with signed copy of Auditor's Certificate.

Kindly take the same in your record in terms of Regulation 32 of SEBI (LODR), Regulations, 2015.

Thanking you,

Yours faithfully,

FOR, SAMPAT ALUMINIUM LIMITED

SANKET SANJAY DEORA
Digitally signed by SANKET SANJAY DEORA
Date: 2026.11.06 16:11:14 +05'30'

SANKET SANJAY DEORA
MANAGING DIRECTOR
DIN: 01417446

SAMPAT ALUMINIUM 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**

Annexure- 1

STATEMENT OF DEVIATION (S) OR VARIATION (S) PURSUANT TO REGULATION 32 OF SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015.

Statement-I

Name of Listed Entity	**SAMPAT ALUMINIUM LIMITED**
Mode of Fund Raising	Initial Public Offer (IPO)
Date of Raising Funds	24-09-2025
Amount Raised	3052.80 (in Lakhs)
Report filed for Half Year/Year end	30-09-2026
Monitoring Agency	Not applicable
Monitoring Agency Name, if applicable	Not applicable
Is there a Deviation / Variation in use of funds? Raised	No
If yes, whether the same is pursuant to change in terms of a contractor objects, which was approved by the shareholders	Not applicable
If Yes, Date of shareholder Approval	Not applicable
Explanation for the Deviation /Variation	Not applicable
If yes, whether the same is pursuant to change in terms of a contractor objects, which was approved by the shareholders	Not applicable
If Yes, Date of shareholder Approval	Not applicable
Explanation for the Deviation /Variation	Not applicable
Comments of the Audit Committee after review	Not applicable

Objects for which funds have been raised and where there has been a deviation, in the following table; (in Lakhs)

Sr. No.	Objective of the Issue	Modified Object, If any	Original Allocation (in Lakhs)	Modified Allocation (in Lakhs)	Amount utilized till September 30, 2026	Amount of Deviation / Variation according to applicable Object	Remarks, If any
1	Funding capital expenditure towards expansion of Setting up a new manufacturing facility located in New Survey No. 619 (Old Survey No. 792), Borisana, Kadi, Mehsana, Gujarat ("Proposed facility")	-	2332.05	-	2332.05	-	utilized
2	General Corporate Purpose	-	450.00	-	450.00	-	utilized
3	Issue Expenses	-	270.75	-	170.26	-	Partially utilized

SAMPAT ALUMINIUM 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**

Deviation or variation could mean:

a) Deviation in the objects or purposes for which the funds have been raised or
b) Deviation in the amount of funds actually utilized as against what was originally disclosed or
c) Change in terms of a contract referred to in the fund-raising document i.e. prospectus, letter of offer, etc.

For, SAMPAT ALUMINIUM LIMITED

SANKET SANJAY DEORA

Digitally signed by SANKET SANJAY DEORA
Date: 2026.11.06 16:09:40 +05'30'

SANKET SANJAY DEORA
MANAGING DIRECTOR
DIN: 01417446

S N Shah & Associates
Chartered Accountants
S N Shah & Associates LLP
www.snshahassociates.com
info@snshahassociates.com
(M) 98244 31031
(O) 079-40098280

-: CERTIFICATE:-

This is to certify that **Sampat Aluminum Limited** having its registered office at BLOCK NO 265, RAKANPUR, OPP. MANPASAND WAYBRIDGE, Kalol, Gandhi Nagar, Kalol, Gujarat, India, 382721 has utilized funds raised from Initial Public offer till September 30th, 2026

(Rs. In Lakhs)

Sr. No.	Objective of the Issue as disclosed in Offer Document	Original Allocation till September 30, 2026	Amount utilized till September 30, 2026	Unutilized Amount till September 30, 2026	Remarks, If any
1.	Funding capital expenditure towards expansion of Setting up a new manufacturing facility located in New Survey No. 619 (Old Survey No. 792), Borisana, Kadi, Mehsana, Gujara ("Proposed facility")	2332.05	2332.05	0.00	Utilized
2.	General corporate purposes	450.00	450.00	0.00	Utilized
3.	Public Issue Expense	270.75	170.26	100.49	Partial utilized
TOTAL		**3052.80**	**2952.31**	**100.49**	

The preparation of the relevant records for the purpose of this certificate is the responsibility of **Sampat Aluminum Limited** including the preparation and maintenance of all accounting and other relevant supporting records and documents. In preparation of this certificate, we have relied upon the information and explanations as given to us and data provided to us and the same to be considered subject to this.

S N SHAH & ASSOCIATES LLP * CHARTERED ACCOUNTANTS * FRN. 129782W/ W100311 AHMEDABAD

This certificate is addressed and provided to **Sampat Aluminum Limited** of the Applicant solely for the purpose of submitting to BSE EMERGE and should not be used by any other person or for any other purpose. Accordingly, we do not accept or assume any liability or duty of care for any other purpose or to any other person to whom this certificate is shown or into whose hands it may come without our prior consent in writing.

For S N Shah & Associates LLP
Chartered Accountants
FRN No. 109782W/W101311



(Priyam Shah)
Partner
M. No. 144892

Place: - Ahmedabad
Date: - 06/11/2026
UDIN: - 26144892AEABEM8220