

# **Integrated Filing (Finance) Ind AS**

## **Satia Industries Limited**

### **General Information**

|                                                                                                                                                                                                         |               |                        |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|------------------------|
| Scrip code*                                                                                                                                                                                             | 539201        |                        |
| NSE Symbol*                                                                                                                                                                                             | SATIA         |                        |
| MSEI Symbol*                                                                                                                                                                                            | NOTLISTED     |                        |
| ISIN*                                                                                                                                                                                                   | INE170E01023  |                        |
| Type of company                                                                                                                                                                                         | Main Board    |                        |
| Class of security                                                                                                                                                                                       | Equity        |                        |
| Date of start of financial year                                                                                                                                                                         | 01-04-2025    |                        |
| Date of end of financial year                                                                                                                                                                           | 31-03-2026    |                        |
| Date of board meeting when results were approved                                                                                                                                                        | 11-08-2025    |                        |
| Date on which prior intimation of the meeting for considering financial results was informed to the exchange                                                                                            | 24-07-2025    |                        |
| Description of presentation currency                                                                                                                                                                    | INR           |                        |
| Level of rounding                                                                                                                                                                                       | Lakhs         |                        |
| Reporting Type                                                                                                                                                                                          | Quarterly     |                        |
| Reporting Quarter                                                                                                                                                                                       | First quarter |                        |
| Nature of report standalone or consolidated                                                                                                                                                             | Standalone    |                        |
| Whether results are audited or unaudited for the quarter ended                                                                                                                                          | Unaudited     |                        |
| Whether results are audited or unaudited for the Year to date for current period ended/year ended                                                                                                       |               |                        |
| Segment Reporting                                                                                                                                                                                       | Multi segment |                        |
| Description of single segment                                                                                                                                                                           |               |                        |
| Start date of board meeting                                                                                                                                                                             | 11-08-2025    |                        |
| Start time of board meeting                                                                                                                                                                             | 12:30:00      |                        |
| End date of board meeting                                                                                                                                                                               | 11-08-2025    |                        |
| End time of board meeting                                                                                                                                                                               | 15:00:00      |                        |
| Whether cash flow statement is applicable on company                                                                                                                                                    |               |                        |
| Type of cash flow statement                                                                                                                                                                             |               |                        |
| Declaration of unmodified opinion or statement on impact of audit qualification                                                                                                                         |               |                        |
| Whether statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc. is applicable to the company for the current quarter? | false         |                        |
| No. of times funds raised during the quarter                                                                                                                                                            |               |                        |
| Whether the disclosure for the Default on Loans and Debt Securities is applicable to the entity?                                                                                                        | false         | Textual Information(1) |

**Text Block**

|                           |                |
|---------------------------|----------------|
| Textual<br>Information(1) | Not applicable |
|---------------------------|----------------|

## Financial Results - Ind-AS

Amount in (Lakhs)

| Particulars                                 |                                                                                                                                                                                                   | 3 months/<br>6 months<br>ended (dd-<br>mm-yyyy) | Year to<br>date<br>figures for<br>current<br>period<br>ended (dd-<br>mm-yyyy) |
|---------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------|-------------------------------------------------------------------------------|
| Date of start of reporting period           |                                                                                                                                                                                                   | 01-04-2025                                      | 01-04-2025                                                                    |
| Date of end of reporting period             |                                                                                                                                                                                                   | 30-06-2025                                      | 30-06-2025                                                                    |
| Whether results are audited or unaudited    |                                                                                                                                                                                                   | Unaudited                                       | Unaudited                                                                     |
| Nature of report standalone or consolidated |                                                                                                                                                                                                   | Standalone                                      | Standalone                                                                    |
| Part I                                      | <b>Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.</b> |                                                 |                                                                               |
| 1                                           | <b>Income</b>                                                                                                                                                                                     |                                                 |                                                                               |
|                                             | Revenue from operations                                                                                                                                                                           | 37,092.07                                       | 37,092.07                                                                     |
|                                             | Other income                                                                                                                                                                                      | 629.36                                          | 629.36                                                                        |
|                                             | <b>Total income</b>                                                                                                                                                                               | 37,721.43                                       | 37,721.43                                                                     |
| 2                                           | <b>Expenses</b>                                                                                                                                                                                   |                                                 |                                                                               |
| (a)                                         | Cost of materials consumed                                                                                                                                                                        | 16,948.61                                       | 16,948.61                                                                     |
| (b)                                         | Purchases of stock-in-trade                                                                                                                                                                       | 0.00                                            | 0.00                                                                          |
| (c)                                         | Changes in inventories of finished goods, work-in-progress and stock-in-trade                                                                                                                     | 4.29                                            | 4.29                                                                          |
| (d)                                         | Employee benefit expense                                                                                                                                                                          | 2,962.56                                        | 2,962.56                                                                      |
| (e)                                         | Finance costs                                                                                                                                                                                     | 515.86                                          | 515.86                                                                        |
| (f)                                         | Depreciation, depletion and amortisation expense                                                                                                                                                  | 3,357.92                                        | 3,357.92                                                                      |
| (g)                                         | <b>Other Expenses</b>                                                                                                                                                                             |                                                 |                                                                               |
| 1                                           | Other Expenses                                                                                                                                                                                    | 10,853.17                                       | 10,853.17                                                                     |
|                                             | <b>Total other expenses</b>                                                                                                                                                                       | 10,853.17                                       | 10,853.17                                                                     |
|                                             | <b>Total expenses</b>                                                                                                                                                                             | 34,642.41                                       | 34,642.41                                                                     |
|                                             | <b>Total profit before exceptional items and tax</b>                                                                                                                                              | 3,079.02                                        | 3,079.02                                                                      |
| 4                                           | Exceptional items                                                                                                                                                                                 | 0.00                                            | 0.00                                                                          |
| 5                                           | <b>Total profit before tax</b>                                                                                                                                                                    | 3,079.02                                        | 3,079.02                                                                      |
| 6                                           | <b>Tax expense</b>                                                                                                                                                                                |                                                 |                                                                               |
| 7                                           | Current tax                                                                                                                                                                                       | 532.99                                          | 532.99                                                                        |
| 8                                           | Deferred tax                                                                                                                                                                                      | (614.28)                                        | (614.28)                                                                      |
| 9                                           | <b>Total tax expenses</b>                                                                                                                                                                         | (81.29)                                         | (81.29)                                                                       |
| 10                                          | Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement                                                                              | 0.00                                            | 0.00                                                                          |
| 11                                          | <b>Net Profit Loss for the period from continuing operations</b>                                                                                                                                  | 3,160.31                                        | 3,160.31                                                                      |
| 12                                          | Profit (loss) from discontinued operations before tax                                                                                                                                             | 0.00                                            | 0.00                                                                          |
| 13                                          | Tax expense of discontinued operations                                                                                                                                                            | 0.00                                            | 0.00                                                                          |
| 14                                          | <b>Net profit (loss) from discontinued operation after tax</b>                                                                                                                                    | 0.00                                            | 0.00                                                                          |
| 15                                          | Share of profit (loss) of associates and joint ventures accounted for using equity method                                                                                                         | 0.00                                            | 0.00                                                                          |
| 16                                          | <b>Total profit (loss) for period</b>                                                                                                                                                             | 3,160.31                                        | 3,160.31                                                                      |
| 17                                          | Other comprehensive income net of taxes                                                                                                                                                           | (4.89)                                          | (4.89)                                                                        |
| 18                                          | <b>Total Comprehensive Income for the period</b>                                                                                                                                                  | 3,155.42                                        | 3,155.42                                                                      |
| 19                                          | <b>Total profit or loss, attributable to</b>                                                                                                                                                      |                                                 |                                                                               |
|                                             | Profit or loss, attributable to owners of parent                                                                                                                                                  |                                                 |                                                                               |
|                                             | Total profit or loss, attributable to non-controlling interests                                                                                                                                   |                                                 |                                                                               |
| 20                                          | <b>Total Comprehensive income for the period attributable to</b>                                                                                                                                  |                                                 |                                                                               |

|     |                                                                                                      |      |      |
|-----|------------------------------------------------------------------------------------------------------|------|------|
|     | Comprehensive income for the period attributable to owners of parent                                 |      |      |
|     | Total comprehensive income for the period attributable to owners of parent non-controlling interests |      |      |
| 21  | <b>Details of equity share capital</b>                                                               |      |      |
|     | Paid-up equity share capital                                                                         | 0.00 | 0.00 |
|     | Face value of equity share capital                                                                   | 0.00 | 0.00 |
| 22  | Reserves excluding revaluation reserve                                                               |      |      |
| 23  | <b>Earnings per share</b>                                                                            |      |      |
| i   | <b>Earnings per equity share for continuing operations</b>                                           |      |      |
|     | Basic earnings (loss) per share from continuing operations                                           | 0.00 | 0.00 |
|     | Diluted earnings (loss) per share from continuing operations                                         | 0.00 | 0.00 |
| ii  | <b>Earnings per equity share for discontinued operations</b>                                         |      |      |
|     | Basic earnings (loss) per share from discontinued operations                                         | 0.00 | 0.00 |
|     | Diluted earnings (loss) per share from discontinued operations                                       | 0.00 | 0.00 |
| iii | <b>Earnings per equity share (for continuing and discontinued operations)</b>                        |      |      |
|     | Basic earnings (loss) per share from continuing and discontinued operations                          | 0.00 | 0.00 |
|     | Diluted earnings (loss) per share from continuing and discontinued operations                        | 0.00 | 0.00 |
| 24  | Debt equity ratio                                                                                    |      |      |
| 25  | Debt service coverage ratio                                                                          |      |      |
| 26  | Interest service coverage ratio                                                                      |      |      |
| 27  | Remarks for debt equity ratio                                                                        |      |      |
| 28  | Remarks for debt service coverage ratio                                                              |      |      |
| 29  | Remarks for interest service coverage ratio                                                          |      |      |
| 30  | Disclosure of notes on financial results                                                             |      |      |

## Format for Reporting Segment wise Revenue, Results and Capital Employed along with the company results

Amount in (Lakhs)

| Particulars                                                            | 3 months/<br>6 months<br>ended (dd-<br>mm-yyyy) | Year to<br>date<br>figures for<br>current<br>period<br>ended (dd-<br>mm-yyyy) |
|------------------------------------------------------------------------|-------------------------------------------------|-------------------------------------------------------------------------------|
| Date of start of reporting period                                      | 01-04-2025                                      | 01-04-2025                                                                    |
| Date of end of reporting period                                        | 30-06-2025                                      | 30-06-2025                                                                    |
| Whether results are audited or unaudited                               | Unaudited                                       | Unaudited                                                                     |
| Nature of report standalone or consolidated                            | Standalone                                      | Standalone                                                                    |
| <b>1 Segment Revenue (Income)</b>                                      |                                                 |                                                                               |
| (net sale/income from each segment should be disclosed)                |                                                 |                                                                               |
| 1 Paper                                                                | 37,015.28                                       | 37,015.28                                                                     |
| 2 Co-Generation Division                                               | 6,927.58                                        | 6,927.58                                                                      |
| 3 Agriculture                                                          | 74.13                                           | 74.13                                                                         |
| <b>Total Segment Revenue</b>                                           | 44,016.99                                       | 44,016.99                                                                     |
| <b>Less: Inter segment revenue</b>                                     | 6,924.92                                        | 6,924.92                                                                      |
| <b>Revenue from operations</b>                                         | 37,092.07                                       | 37,092.07                                                                     |
| <b>2 Segment Result</b>                                                |                                                 |                                                                               |
| <b>Profit (+) / Loss (-) before tax and interest from each segment</b> |                                                 |                                                                               |
| 1 Paper                                                                | 335.84                                          | 335.84                                                                        |
| 2 Co-Generation Division                                               | 3,212.95                                        | 3,212.95                                                                      |
| 3 Agriculture                                                          | 46.09                                           | 46.09                                                                         |
| <b>Total Profit before tax</b>                                         | 3,594.88                                        | 3,594.88                                                                      |
| <b>i. Finance cost</b>                                                 | 515.86                                          | 515.86                                                                        |
| <b>ii. Other Unallocable Expenditure net off Unallocable income</b>    |                                                 |                                                                               |
| <b>Profit before tax</b>                                               | 3,079.02                                        | 3,079.02                                                                      |
| <b>3 (Segment Asset - Segment Liabilities)</b>                         |                                                 |                                                                               |
| <b>Segment Asset</b>                                                   |                                                 |                                                                               |
| 1 Paper                                                                | 1,25,769.21                                     | 1,25,769.21                                                                   |
| 2 Co-Generation Division                                               | 20,471.65                                       | 20,471.65                                                                     |
| 3 Agriculture                                                          | 6,597.41                                        | 6,597.41                                                                      |
| <b>Total Segment Assets</b>                                            | 1,52,838.27                                     | 1,52,838.27                                                                   |
| <b>Un-allocable Assets</b>                                             | 0.00                                            | 0.00                                                                          |
| <b>Net Segment Assets</b>                                              | 1,52,838.27                                     | 1,52,838.27                                                                   |
| <b>4 Segment Liabilities</b>                                           |                                                 |                                                                               |
| <b>Segment Liabilities</b>                                             |                                                 |                                                                               |
| 1 Paper                                                                | 38,491.60                                       | 38,491.60                                                                     |
| 2 Co-Generation Division                                               | 4,879.33                                        | 4,879.33                                                                      |
| 3 Agriculture                                                          | 1,439.82                                        | 1,439.82                                                                      |
| <b>Total Segment Liabilities</b>                                       | 44,810.75                                       | 44,810.75                                                                     |
| <b>Un-allocable Liabilities</b>                                        | 0.00                                            | 0.00                                                                          |
| <b>Net Segment Liabilities</b>                                         | 44,810.75                                       | 44,810.75                                                                     |
| Disclosure of notes on segments                                        |                                                 |                                                                               |

## Other Comprehensive Income

Amount in (Lakhs)

| Particulars                                                                    | 3 months/<br>6 months<br>ended (dd-<br>mm-yyyy) | Year to<br>date<br>figures for<br>current<br>period<br>ended (dd-<br>mm-yyyy) |
|--------------------------------------------------------------------------------|-------------------------------------------------|-------------------------------------------------------------------------------|
| Date of start of reporting period                                              | 01-04-2025                                      | 01-04-2025                                                                    |
| Date of end of reporting period                                                | 30-06-2025                                      | 30-06-2025                                                                    |
| Whether results are audited or unaudited                                       | Unaudited                                       | Unaudited                                                                     |
| Nature of report standalone or consolidated                                    | Standalone                                      | Standalone                                                                    |
| <b>Other comprehensive income [Abstract]</b>                                   |                                                 |                                                                               |
| <b>1 Amount of items that will not be reclassified to profit and loss</b>      |                                                 |                                                                               |
| 1 Item that will not be reclassified to profit and loss                        | (7.51)                                          | (7.51)                                                                        |
| Total Amount of items that will not be reclassified to profit and loss         | (7.51)                                          | (7.51)                                                                        |
| 2 Income tax relating to items that will not be reclassified to profit or loss | (2.62)                                          | (2.62)                                                                        |
| <b>3 Amount of items that will be reclassified to profit and loss</b>          |                                                 |                                                                               |
| Total Amount of items that will be reclassified to profit and loss             |                                                 |                                                                               |
| 4 Income tax relating to items that will be reclassified to profit or loss     |                                                 |                                                                               |
| 5 <b>Total Other comprehensive income</b>                                      | (4.89)                                          | (4.89)                                                                        |