

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	14-11-2025	
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	27-10-2025	
Description of presentation currency	INR	
Level of rounding	Lakhs	
Reporting Type	Quarterly	
Reporting Quarter	Second 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	Unaudited	
Segment Reporting	Multi segment	
Description of single segment		
Start date of board meeting	14-11-2025	
Start time of board meeting	12:15:00	
End date of board meeting	14-11-2025	
End time of board meeting	13:30:00	
Whether cash flow statement is applicable on company	true	
Type of cash flow statement	Cash Flow Indirect	
Declaration of unmodified opinion or statement on impact of audit qualification	Not applicable	
Whether the company has any related party?	true	
Whether the company has entered into any Related Party transaction during the selected half year for which it wants to submit disclosure?	true	
(I) We declare that the acceptance of fixed deposits by the bans/Non-Banking Finance Company are at the terms uniformly applicable/offered to all shareholders/public	NA	
(II) We declare that the scheduled commercial bank, as per RBI circular RBI/DBR/2015-16/19 dated March 03, 2016, has allowed additional interest of one per cent per annum, over and above the rate of interest mentioned in the schedule of interest rates on savings or a term deposits of bank's staff and their exclusive associations as well as on deposits of Chairman, Chairman & Managing Director, Executive Director or such other Executives appointed for a fixed tenure.	NA	
(III) Whether the company is a 'high value debt listed entity' according to regulation 15 (1A)?	false	
(a) If answer to above question is Yes, whether complying with proviso to regulation 23 (9), i.e., submitting RPT disclosures on the day of results publication?		
(b) If answer to above question is No, please explain the reason for not complying.		
Whether the updated Related Party Transactions (RPT) Policy (in compliance with Reg. 23 of SEBI LODR) has been uploaded on the website of the Company?	true	
Latest Date on which RPT policy is updated	11-08-2023	
Indicate Company website link for updated RPT policy of the Company	www.satiagroup.com	
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 Information(1)	No default
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Financial Results - Ind-AS

Amount in (Lakhs)

Particulars	3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period	01-07-2025	01-04-2025
Date of end of reporting period	30-09-2025	30-09-2025
Whether results are audited or unaudited	Unaudited	Unaudited
Nature of report standalone or consolidated	Standalone	Standalone
Part I 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.		
1 Income		
Revenue from operations	31,112.61	68,204.68
Other income	937.48	1,566.84
Total income	32,050.09	69,771.52
2 Expenses		
(a) Cost of materials consumed	17,536.25	34,484.86
(b) Purchases of stock-in-trade	0.00	0.00
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(380.37)	(376.08)
(d) Employee benefit expense	2,926.20	5,888.76
(e) Finance costs	572.82	1,088.68
(f) Depreciation, depletion and amortisation expense	3,533.73	6,891.65
(g) Other Expenses		
1 Other Expenses	10,373.45	21,226.61
Total other expenses	10,373.45	21,226.61
Total expenses	34,562.08	69,204.48
Total profit before exceptional items and tax	(2,511.99)	567.04
4 Exceptional items	0.00	0.00
Total profit before tax	(2,511.99)	567.04
6 Tax expense		
7 Current tax	(460.25)	72.74
8 Deferred tax	400.00	(214.28)
Total tax expenses	(60.25)	(141.54)
10 Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0.00	0.00
Net Profit Loss for the period from continuing operations	(2,451.74)	708.58
12 Profit (loss) from discontinued operations before tax	0.00	0.00
13 Tax expense of discontinued operations	0.00	0.00
Net profit (loss) from discontinued operation after tax	0.00	0.00
15 Share of profit (loss) of associates and joint ventures accounted for using equity method	0.00	0.00
Total profit (loss) for period	(2,451.74)	708.58
17 Other comprehensive income net of taxes	(60.46)	(65.35)
Total Comprehensive Income for the period	(2,512.20)	643.23
19 Total profit or loss, attributable to		
Profit or loss, attributable to owners of parent		
Total profit or loss, attributable to non-controlling interests		
20 Total Comprehensive income for the period attributable to		
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 Details of equity share capital		
Paid-up equity share capital	1,000.00	1,000.00
Face value of equity share capital	1.00	1.00
22 Reserves excluding revaluation reserve		
23 Earnings per share		
i Earnings per equity share for continuing operations		
Basic earnings (loss) per share from continuing operations	(2.45)	0.71
Diluted earnings (loss) per share from continuing operations	(2.45)	0.71
ii Earnings per equity share for discontinued operations		
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 Earnings per equity share (for continuing and discontinued operations)		
Basic earnings (loss) per share from continuing and discontinued operations	(2.45)	0.71
Diluted earnings (loss) per share from continuing and discontinued operations	(2.45)	0.71
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/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)	
Date of start of reporting period	01-07-2025	01-04-2025	
Date of end of reporting period	30-09-2025	30-09-2025	
Whether results are audited or unaudited	Unaudited	Unaudited	
Nature of report standalone or consolidated	Standalone	Standalone	
1 Segment Revenue (Income)			
(net sale/income from each segment should be disclosed)			
1 Paper	30,995.78	68,011.06	
2 Co-Generation Division	9,081.26	16,008.84	
3 Agriculture	114.82	188.95	
Total Segment Revenue	40,191.86	84,208.85	
Less: Inter segment revenue	9,079.25	16,004.17	
Revenue from operations	31,112.61	68,204.68	
2 Segment Result			
Profit (+) / Loss (-) before tax and interest from each segment			
1 Paper	(6,165.68)	(5,829.83)	
2 Co-Generation Division	4,208.14	7,421.09	
3 Agriculture	18.37	64.46	
Total Profit before tax	(1,939.17)	1,655.72	
i. Finance cost	572.82	1,088.68	
ii. Other Unallocable Expenditure net off Unallocable income			
Profit before tax	(2,511.99)	567.04	
3 (Segment Asset - Segment Liabilities)			
Segment Asset			
1 Paper	1,25,035.80	1,25,035.80	
2 Co-Generation Division	19,040.12	19,040.12	
3 Agriculture	6,442.18	6,442.18	
Total Segment Assets	1,50,518.10	1,50,518.10	
Un-allocable Assets	0.00	0.00	
Net Segment Assets	1,50,518.10	1,50,518.10	
4 Segment Liabilities			
Segment Liabilities			
1 Paper	37,914.79	37,914.79	
2 Co-Generation Division	5,911.39	5,911.39	
3 Agriculture	1,376.59	1,376.59	
Total Segment Liabilities	45,202.77	45,202.77	
Un-allocable Liabilities	0.00	0.00	
Net Segment Liabilities	45,202.77	45,202.77	
Disclosure of notes on segments			

Other Comprehensive Income

Amount in (Lakhs)

Particulars	3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period	01-07-2025	01-04-2025
Date of end of reporting period	30-09-2025	30-09-2025
Whether results are audited or unaudited	Unaudited	Unaudited
Nature of report standalone or consolidated	Standalone	Standalone
Other comprehensive income [Abstract]		
1 Amount of items that will not be reclassified to profit and loss		
1 Item that will not be reclassified to profit and loss	(87.47)	(94.98)
	Total Amount of items that will not be reclassified to profit and loss	(94.98)
2 Income tax relating to items that will not be reclassified to profit or loss	(27.01)	(29.63)
3 Amount of items that will be reclassified to profit and loss		
	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 Total Other comprehensive income	(60.46)	(65.35)

Statement of Asset and Liabilities

Amount in (Lakhs)

Particulars		Half Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2025
Date of end of reporting period		30-09-2025
Whether results are audited or unaudited		Unaudited
Nature of report standalone or consolidated		Standalone
Assets		
1	Non-current assets	
	Property, plant and equipment	71,477.08
	Capital work-in-progress	14,997.67
	Investment property	
	Goodwill	0.00
	Other intangible assets	110.30
	Intangible assets under development	6.78
	Biological assets other than bearer plants	
	Investments accounted for using equity method	
	Non-current financial assets	
	Non-current investments	6,388.60
	Trade receivables, non-current	0.00
	Loans, non-current	0.00
	Other non-current financial assets	60.72
	Total non-current financial assets	6,449.32
	Deferred tax assets (net)	6,992.96
	Other non-current assets	7,261.53
	Total non-current assets	1,07,295.64
2	Current assets	
	Inventories	19,704.15
	Current financial asset	
	Current investments	0.00
	Trade receivables, current	14,170.66
	Cash and cash equivalents	58.74
	Bank balance other than cash and cash equivalents	5,721.79
	Loans, current	0.00
	Other current financial assets	410.24
	Total current financial assets	20,361.43
	Current tax assets (net)	394.11
	Other current assets	2,762.77
	Total current assets	43,222.46
3	Non-current assets classified as held for sale	
4	Regulatory deferral account debit balances and related deferred tax Assets	
	Total assets	1,50,518.10
Equity and liabilities		
1	Equity	
	Equity attributable to owners of parent	
	Equity share capital	1,000.00
	Other equity	1,04,315.33
	Total equity attributable to owners of parent	1,05,315.33
	Non controlling interest	
	Total equity	1,05,315.33
2	Liabilities	
	Non-current liabilities	
	Non-current financial liabilities	
	Borrowings, non-current	14,753.51
	Trade payables, non-current	
	(A) Total outstanding dues of micro enterprises and small enterprises	
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	
	Total Trade payable	
	Other non-current financial liabilities	3,935.03
	Total non-current financial liabilities	18,688.54
	Provisions, non-current	1,578.02
	Deferred tax liabilities (net)	
	Deferred government grants, Non-current	
	Other non-current liabilities	8.14
	Total non-current liabilities	20,274.70
	Current liabilities	
	Current financial liabilities	
	Borrowings, current	13,175.07
	Trade payables, current	
	(A) Total outstanding dues of micro enterprises and small enterprises	3,161.17
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	5,009.25
	Total Trade payable	8,170.42
	Other current financial liabilities	2,370.96
	Total current financial liabilities	23,716.45
	Other current liabilities	961.88
	Provisions, current	249.74
	Current tax liabilities (Net)	0.00
	Deferred government grants, Current	
	Total current liabilities	24,928.07
3	Liabilities directly associated with assets in disposal group classified as held for sale	
4	Regulatory deferral account credit balances and related deferred tax liability	
	Total liabilities	45,202.77
	Total equity and liabilities	1,50,518.10
Disclosure of notes on assets and liabilities		

Cash flow statement indirect

Amount in (Lakhs)

Particulars	Half Year ended (dd-mm-yyyy)
Date of start of reporting period	01-04-2025
Date of end of reporting period	30-09-2025
Whether results are audited or unaudited	Unaudited
Nature of report standalone or consolidated	Standalone
Part I Blue color marked fields are non-mandatory.	
1 Statement of cash flows	
Cash flows from used in operating activities	
Profit before tax	567.04
2 Adjustments for reconcile profit (loss)	
Adjustments for finance costs	1,086.68
Adjustments for decrease (increase) in inventories	1,032.61
Adjustments for decrease (increase) in trade receivables, current	(766.22)
Adjustments for decrease (increase) in trade receivables, non-current	0.00
Adjustments for decrease (increase) in other current assets	0.00
Adjustments for decrease (increase) in other non-current assets	0.00
Adjustments for other financial assets, non-current	0.00
Adjustments for other financial assets, current	0.00
Adjustments for other bank balances	0.00
Adjustments for increase (decrease) in trade payables, current	664.01
Adjustments for increase (decrease) in trade payables, non-current	0.00
Adjustments for increase (decrease) in other current liabilities	229.46
Adjustments for increase (decrease) in other non-current liabilities	0.00
Adjustments for depreciation and amortisation expense	6,891.64
Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0.00
Adjustments for provisions, current	0.00
Adjustments for provisions, non-current	0.00
Adjustments for other financial liabilities, current	0.00
Adjustments for other financial liabilities, non-current	0.00
Adjustments for unrealised foreign exchange losses gains	4.76
Adjustments for dividend income	0.00
Adjustments for interest income	334.47
Adjustments for share-based payments	0.00
Adjustments for fair value losses (gains)	(554.58)
Adjustments for undistributed profits of associates	0.00
Other adjustments for which cash effects are investing or financing cash flow	0.00
Other adjustments to reconcile profit (loss)	227.15
Other adjustments for non-cash items	0.00
Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0.00
Total adjustments for reconcile profit (loss)	8,483.04
Net cash flows from (used in) operations	9,050.08
Dividends received	0.00
Interest paid	0.00
Interest received	0.00
Income taxes paid (refund)	466.85
Other inflows (outflows) of cash	0.00
Net cash flows from (used in) operating activities	8,583.23
3 Cash flows from used in investing activities	
Cash flows from losing control of subsidiaries or other businesses	0.00
Cash flows used in obtaining control of subsidiaries or other businesses	0.00
Other cash receipts from sales of equity or debt instruments of other entities	0.00
Other cash payments to acquire equity or debt instruments of other entities	1,814.98
Other cash receipts from sales of interests in joint ventures	0.00
Other cash payments to acquire interests in joint ventures	0.00
Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0.00
Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0.00
Proceeds from sales of property, plant and equipment	9.45
Purchase of property, plant and equipment	10,263.20
Proceeds from sales of investment property	0.00
Purchase of investment property	0.00
Proceeds from sales of intangible assets	0.00
Purchase of intangible assets	0.00
Proceeds from sales of intangible assets under development	0.00
Purchase of intangible assets under development	0.00
Proceeds from sales of goodwill	0.00
Purchase of goodwill	0.00
Proceeds from biological assets other than bearer plants	0.00
Purchase of biological assets other than bearer plants	0.00
Proceeds from government grants	0.00
Proceeds from sales of other long-term assets	0.00
Purchase of other long-term assets	0.00
Cash advances and loans made to other parties	0.00
Cash receipts from repayment of advances and loans made to other parties	0.00
Cash payments for future contracts, forward contracts, option contracts and swap contracts	0.00
Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0.00
Dividends received	0.00
Interest received	318.36
Income taxes paid (refund)	0.00
Other inflows (outflows) of cash	0.00
Net cash flows from (used in) investing activities	(11,750.37)
4 Cash flows from used in financing activities	
Proceeds from changes in ownership interests in subsidiaries	0.00
Payments from changes in ownership interests in subsidiaries	0.00

	Proceeds from issuing shares	0,00
	Proceeds from issuing other equity instruments	0,00
	Payments to acquire or redeem entity's shares	0,00
	Payments of other equity instruments	0,00
	Proceeds from exercise of stock options	0,00
	Proceeds from issuing debentures notes bonds etc	0,00
	Proceeds from borrowings	12,105,54
	Repayments of borrowings	7,287,27
	Payments of lease liabilities	235,71
	Dividends paid	0,00
	Interest paid	1,028,26
	Income taxes paid (refund)	0,00
	Other inflows (outflows) of cash	(686,49)
	Net cash flows from (used in) financing activities	2,867,81
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	(299,33)
5	Effect of exchange rate changes on cash and cash equivalents	
	Effect of exchange rate changes on cash and cash equivalents	0,00
	Net increase (decrease) in cash and cash equivalents	(299,33)
	Cash and cash equivalents cash flow statement at beginning of period	358,07
	Cash and cash equivalents cash flow statement at end of period	58,74

Format for Disclosure of Related Party Transactions (applicable only for half-yearly filings i.e., 2nd and 4th quarter)

Amount in (Lakhs)

												Additional disclosure of related party transactions - applicable only in case the related party transaction relates to loans, inter-corporate deposits, advances or investments made or given by the listed entity/subsidiary. These details need to be disclosed only once, during the reporting period when such transaction was undertaken.												
Sr. No.	Details of the party (listed entity /subsidiary) entering into the transaction	Details of the counterparty		Type of related party transaction	Details of other related party transaction	Value of the related party transaction as approved by the audit committee	Remarks on approval by audit committee	Value of the related party transaction ratified by the audit committee	Date of Audit Committee Meeting where the ratification was approved	Value of transaction during the reporting period	In case monies are due to either party as a result of the transaction		In case any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances or investments						Details of the loans, inter-corporate deposits, advances or investments					
		Name	Name								Relationship of the counterparty with the listed entity or its subsidiary	Opening balance	Closing balance	Nature of indebtedness (loan/ issuance of debt/ any other etc.)	Details of other indebtedness	Cost	Tenure	Nature (loan/ advance/ intercorporate deposit/ investment)	Interest Rate (%)	Tenure	Secured/ unsecured	Purpose for which the funds will be utilised by the ultimate recipient of funds (endusage)	Notes	
1	Satia Industries Limited	YCD Industries Ltd (Formerly known as Bhandari Export Industries Ltd)	Enterprises of relative of Promoter and KMP	Sale of goods or services			Approved			9,61	61,49	0,00												
2	Satia Industries Limited	T.C. Spinners Private Limited	Enterprises of relative of Promoter and KMP	Sale of goods or services			Approved			0,89	13,63	0,97												
3	Satia Industries Limited	Satia Paper Mills	Enterprises of relative of Promoter and KMP	Sale of goods or services			Approved			1,213.82	912.59	1,754.73												
4	Satia Industries Limited	YCD Industries Ltd (Formerly known as Bhandari Export Industries Ltd)	Enterprises of relative of Promoter and KMP	Purchase of goods or services			Approved			9,77	0,00	0,16												
5	Satia Industries Limited	T.C. Spinners Private Limited	Enterprises of relative of Promoter and KMP	Purchase of goods or services			Approved			9,85	0,00	0,00												
6	Satia Industries Limited	Mr. Dhruv Satia	Related Party	Any other transaction	Rent		Approved			16,94	2,50	2,58												
7	Satia Industries Limited	Mr. Chirag Satia	Executive Director	Any other transaction	Rent		Approved			43,50	0,00	0,00												
8	Satia Industries Limited	Mr. Chirag Satia	Executive Director	Remuneration			Approved			135,11	0,23	15,67												
9	Satia Industries Limited	Dr. Ajay Satia	Chairman cum Managing Director	Remuneration			Approved			302.02	3,20	15,93												
10	Satia Industries Limited	Mr. R.K. Bhandari	Joint Managing Director	Remuneration			Approved			90,77	9,87	20,11												
11	Satia Industries Limited	Mr. Hardev Singh	Technical Director	Remuneration			Approved			36.39	3,99	8,72												
12	Satia Industries Limited	Mr. Rakesh Kumar Dhuria (Company Secretary)	KMP	Remuneration			Approved			13,11	1,74	3,77												
13	Satia Industries Limited	Mr. Rachit Nagpal (CFO)	KMP	Remuneration			Approved			15,97	2,02	4,37												
14	Satia Industries Limited	Mrs. Suman Rani	Related Party	Any other transaction	Place of Profit		Approved			7,50	1,14	2,33												
15	Satia Industries Limited	Ajay Vyas	Director	Any other transaction	Sitting Fees		Approved			2,70	0,00	0,00												
16	Satia Industries Limited	Sh.Indar Dev Singh	Director	Any other transaction	Sitting Fees		Approved			2,70	0,00	0,00												
17	Satia Industries Limited	Sh.Ashok Kumar Gupta	Director	Any other transaction	Sitting Fees		Approved			1,70	0,00	0,00												
18	Satia Industries Limited	Sh. Vinod Kumar Kathuria	Director	Any other transaction	Sitting Fees		Approved			1,50	0,00	0,00												
19	Satia Industries Limited	Mrs. Dr.Priiti Lal Shivhare	Director	Any other transaction	Sitting Fees		Approved			1,70	0,00	0,00												
20	Satia Industries Limited	Mr. Rajeev Kumar	Director	Any other transaction	Sitting Fees		Approved			1,50	0,00	0,00												
21	Satia Industries Limited	Deepak Kumar Kakkar	Director	Any other transaction	Sitting Fees		Approved			1,00	0,00	0,00												
Total value of transaction during the reporting period										1,918.05														

Objects for which funds have been raised and where there has been a deviation, in the following table:

Sr.	Original Object	Modified Object, if any	Original Allocation	Modified allocation, if any	Funds Utilised	Amount of Deviation/Variation for the quarter according to applicable object	Remarks if any
No records available							