

SAMTEL INDIA LIMITED

Regd. / Administrative Office:
1212, 12th Floor, 43 Chiranjiv Tower,
Nehru Place, New Delhi - 110019
PHONES: 011-40555700, FAX:011-41555006
www.samtelgroup.com
CIN: L31909DL1981PLC426653

By Courier/Speed Post/Online

May 29th 2026

The General Manager,
Department of Listing & Corporate Services
The B S E Limited.,
Phiroze Jeejeebhoy Tower,
Dalal Street, Fort,
Mumbai – 400 001.

Dear Sir,

Sub: Submission of Audited Financial Statements / Results for the Quarter/Year ended 31st March, 2026 along with Declaration & Report of the statutory auditor for the same period thereon.

Please find attached herewith following documents with regard to Audited financial statements for the quarter/year ended 31st March, 2026 as under:

1. Audited Standalone Financial Statements / Results for the Quarter/Year ended 31st March, 2026.
2. Auditor Report dated 29.05.2026 issued by the Statutory Auditor of the company.
3. Declaration with regard to auditor report is issued without any qualification of the report.

We further inform you that the above said Audited Standalone Financial Statements / results alongwith report of Auditor have duly considered and approved by the Board of Directors of the Company in their meeting held on Friday, the 29th May, 2026 which started at 2:30 pm and the meeting was ended with votes of thanks at 4.30 p.m.

Kindly arrange to take on record as compliance and acknowledge the same.

Thanking you,
Yours faithfully,

For SAMTEL INDIA LIMITED

Satish Kaura
Satish K Kaura
Chairman & Mg. Director



Encl. As above

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Department of Listing & Corporate Services
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Dalal Street, Fort,
Mumbai – 400 001.

Sub: Declaration - Scrip Code: 500371 (Samtel India Limited) - compliance with Regulation 33 of SEBI (LODR) Regulations, 2015 for Audited Standalone Financial Statements / results for the Quarter/Year ended 31st March, 2026

Dear Sir

This is with reference to above, we would like to submit and hereby declare that the Statutory Auditor of the Company ie. R Sharma & Associates, Chartered Accountants, New Delhi, have issued its Report dated 29-05-2026 on Audited Standalone Financial Results of the Company for the Quarter/Year ended 31st March, 2026 with unmodified opinion.

This is in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 and SEBI Circular No. CIR/CFD/CMD/56/2016 dated May 27, 2016.

Thanking you
Yours faithfully
For Samtel India Limited

Satish Kaura

Satish K Kaura
Mg. Director
DIN: 00011202





PART-I

STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 31ST MARCH, 2026

Sl No.	Particulars	Current Quarter ended 31-03-2026		Preceding Quarter ended 31-12-2025		Corresponding Quarter ended 31-03-2025		Current Year ended 31-03-2026		Previous Year ended 31-03-2025	
		Un-Audited	Audited	Un-Audited	Audited	Un-Audited	Audited	Un-Audited	Audited	Un-Audited	Audited
1	Income										
	a. Revenue from Operations	7.70				0.50		7.70		0.50	
	b. Other Income	12.60		15.45		4.28		27.06		14.63	
	Total Income	20.30		15.45		4.78		34.76		15.13	
2	Expenses										
	a. Cost of Material Consumed	7.45						7.45			
	b. Purchase of Trade Goods										
	c. Change in inventories (Increase)/Decrease of finished goods, Work in progress and stock in trade	0.63		0.63				2.11		0.60	
	d. Employees benefits expenses	1.45		1.43		1.57		5.82		5.55	
	e. Finance Costs										
	f. Depreciation and Amortisation Expense	5.80		5.22		5.28		65.10		19.27	
	g. Other Expenditure	15.33		7.28		6.85		80.48		25.42	
	Total Expenses	4.97		8.17		(2.07)		(45.72)		(10.29)	
3	Profit/ (Loss) before Exceptional items and Tax	4.97		8.17		(2.07)		(45.72)		(10.29)	
4	Exceptional Items										
5	Profit/ (Loss) before Tax	4.97		8.17		(2.07)		(45.72)		(10.29)	
6	Tax Expense										
	Current Tax										
	Deferred Tax	(51.62)						(51.62)		0.19	
	Income Tax of Earlier Years										
7	Net Profit/ (Loss) for the Period / year	56.59		8.17		(2.07)		5.90		(10.48)	
8	Other Comprehensive Income										
	A (i) Items that will not be reclassified to profit or loss:										
	(ii) Income tax relating to items that will not be reclassified to profit or loss										
	B (i) Items that will be reclassified to profit or loss:										
	(ii) Income tax relating to items that will be reclassified to profit or loss										
9	Total Comprehensive income for the Period / Year	56.59		8.17		(2.07)		5.90		(10.48)	
10	Paid up Equity Share Capital	708.42		708.42		708.42		708.42		708.42	
11	Other Equity (Excluding Revaluation Reserve)							(517.04)		(522.94)	
12	Earnings Per Share (after extraordinary items) of Rs. Each (not annualised)										
	a) Basic	0.080		0.012		(0.003)		0.008		(0.015)	
	b) Diluted	0.080		0.012		(0.003)		0.008		(0.015)	



Satish Kumar

<p>A</p> <p>PARTICULARS OF SHAREHOLDING</p> <p>Public Shareholding</p> <p>- Number of Shares</p> <p>- Percentage of Shareholding</p> <p>Promoters and Promoter Group Shareholding</p> <p>a) Pledged/Encumbered</p> <p>- Number of Shares</p> <p>- Percentage of Shares (as a % of the total shareholding of promoter and promoter group)</p> <p>- Percentage of Shares (as a % of the total share capital of the company)</p> <p>b) Non - Encumbered</p> <p>- Number of Shares</p> <p>- Percentage of Shares (as a % of the total shareholding of promoter and promoter group)</p> <p>- Percentage of Shares (as a % of the total share capital of the company)</p>	<p>39,61,458</p> <p>55.89</p> <p>-</p> <p>-</p> <p>-</p> <p>31,26,485</p> <p>100.00</p> <p>44.11</p>	<p>39,61,458</p> <p>55.89</p> <p>-</p> <p>-</p> <p>-</p> <p>31,26,485</p> <p>100.00</p> <p>44.11</p>	<p>39,61,458</p> <p>55.89</p> <p>-</p> <p>-</p> <p>-</p> <p>31,26,485</p> <p>100.00</p> <p>44.11</p>	<p>39,61,458</p> <p>55.89</p> <p>-</p> <p>-</p> <p>-</p> <p>31,26,485</p> <p>100.00</p> <p>44.11</p>	<p>39,61,458</p> <p>55.89</p> <p>-</p> <p>-</p> <p>-</p> <p>31,26,485</p> <p>100.00</p> <p>44.11</p>
<p>B</p> <p>INVESTOR COMPLAINTS</p> <p>Pending at the beginning of the quarter</p> <p>Received during the quarter</p> <p>Disposed of during the quarter</p> <p>Remaining unresolved at the end of the quarter</p>	<p>NIL</p> <p>NIL</p> <p>NIL</p> <p>NIL</p>	<p>NIL</p> <p>NIL</p> <p>NIL</p> <p>NIL</p>	<p>NIL</p> <p>NIL</p> <p>NIL</p> <p>NIL</p>	<p>NIL</p> <p>NIL</p> <p>NIL</p> <p>NIL</p>	<p>NIL</p> <p>NIL</p> <p>NIL</p> <p>NIL</p>
<p>NOTES :</p>					
<p>1 The above results for the quarter ended 31st March, 2026 are in compliance with Indian Accounting Standards (In-AS) notified by the Ministry of Corporate Affairs, read with SEBI Circular No. CIR/CFD/FAC/62/2016 date 5th July, 2016 and have been audited by the auditors.</p>					
<p>2 The Deferred Tax Assets in accordance with In-AS 12 "Income Taxes" on account of carried forward Unabsorbed losses/depreciation as per Income Tax Act 1961 have not been recognised since there is no certainty of future taxable income.</p>					
<p>3 The Company has taken a registration with GST authorities for trading in electronic & other related items and started the trading of specific electronic items. Trading is the only Business Segment of the Company hence the disclosure requirement of Indian Accounting Standard-(Ind-AS 108), "Operating Segments" are not applicable. During the year the Company has done trading activity. In view of the present development, the management has prepared the accounts on a "Going Concern Basis".</p>					
<p>4 Previous year / period figures have been re grouped / recast wherever necessary to conform to the current periods classification.</p>					
<p>5 In pursuant to approval / notice dated 26/11/25 issued by BSE the equity shares of the company are being traded under trade to trade segment effective from 24/12/2025.</p>					
<p>6 The above financial results were reviewed and recommended by the Audit Committee of Directors and approved by the Board of Directors in their respective meetings held on 29.05.2026.</p>					
<p style="text-align: right;">  SATISH K KAURA For and on behalf of Board of Directors SAMTEL INDIA LIMITED  Satish K Kaura Chairman and Managing Director </p>					

SAMTEL INDIA LIMITED
 Regd. Office : 1212, 12th Floor, 43, Chiranjiv Towers, Nehru Place, New Delhi - 110019
 CIN No: L31909DL1961PLC426653
EXTRACT OF STANDALONE FINANCIAL RESULTS
FOR THE QUARTER ENDED 31ST MARCH 2026

Rs. in Lakhs

S.No	Particulars	Quarter Ended				Year Ended	
		31-03-2026 (Un-Audited)	31-12-2025 (Un-Audited)	31-03-2025 (Un-Audited)	31-03-2026 (Un-Audited)	31-03-2025 (Audited)	31-03-2026 (Audited)
1	Total Income from Operations	20.30	15.45	4.78	34.76	15.13	
2	Net Profit/(Loss) for the period (before Tax, Exceptional and Extraordinary items)	4.97	8.17	(2.07)	(45.72)	(10.29)	
3	Net Profit/(Loss) for the period before Tax, (after Exceptional and Extraordinary items)	4.97	8.17	(2.07)	(45.72)	(10.29)	
4	Net Profit/(Loss) for the period after Tax (after Exceptional and Extraordinary items)	56.59	8.17	(2.07)	5.90	(10.48)	
5	Total Comprehensive Income for the period (Comprising Profit/(Loss) for te period (After Tax) & other Comprehensive income (after Tax)	56.59	8.17	(2.07)	5.90	(10.48)	
6	Equity Share Capital (Face Value Rs. 10/- each)	708.42	708.42	708.42	708.42	708.42	
7	Reserves (excluding Revaluation Reserves) as shown in the audited Balance Sheet of the previous year)	-	-	-	(517.04)	(522.94)	
8	Earning Per Share (Face Value of Rs:-10/- each)	0.080	0.012	(0.003)	0.008	(0.015)	
	Basic	0.080	0.012	(0.003)	0.008	(0.015)	
	Diluted						

Notes:

- The above is an extract of the detailed format of unaudited Quarterly Financial Results filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The detailed financial results and this extract were reviewed by the Audit Committee and approved by the Board of Directors at the meeting held on 29th May, 2026. The full format of the Quarterly Financial Results are available on the Stock Exchange www.bseindia.com.
- The above Financial Results have been prepared in accordance with Indian Accounting Standard (Ind AS-34), interim financial reporting as prescribed under Section 133 of the Companies Act, 2013 and with Rule 3 of the Companies (Indian Accounting Standard) Rule, 2015 and the Companies (Indian Accounting Standard) Amendment Rule 2016.

For and on behalf of board of Directors
SAMTEL INDIA LIMITED



Chairman and Managing Director
 Satish K. Kaura

Place : New Delhi

Date: 29.05.2026

SAMTEL INDIA LTD
CIN:L31909DL1981PLC426653
Balance Sheet as at March 31st, 2026
(All amounts in ₹ Lakh unless otherwise stated)

Particulars		Notes	As at March. 31, 2026	As at March 31, 2025
A	ASSETS			
1	Non- Current Assets			
	Property, Plant and Equipment and Intangible Assets	1	-	-
	Capital Work-in-Progress		-	-
	Deferred Tax Assets (Net)	2	-	-
	Non Current Investment	3	-	-
	Other Non-Current Assets	4	-	-
	Total Non - Current Assets		-	-
2	Current Assets			
	Financial Assets			
	(i) Trade Receivables	5	9.09	-
	(ii) Cash and Cash Equivalents	6	22.08	5.27
	(iii) Bank Balances other than (ii) above	6	-	0.70
	(iv) Other Financial Assets	7	0.05	0.19
	Other Current Assets	8	363.09	452.24
	Total Current Assets		394.31	458.40
	Total Assets (1+2)		394.31	458.40
B	EQUITY AND LIABILITIES			
1	Equity			
	Equity Share Capital	9	708.42	708.42
	Other Equity	10	(517.04)	(522.94)
	Equity attributable to Owners of the Company (I)		191.38	185.48
	Total Equity (I+II)		191.38	185.48
2	LIABILITIES			
	Current Liabilities			
	Financial Liabilities			
	(i) Borrowings	11	-	8.31
	(ii) Trade Payables	12	9.26	12.78
	Other Current Liabilities	13	193.67	251.83
	Total Current Liabilities		202.93	272.92
	Total Equity and Liabilities (1+2)		394.31	458.40

Place : NEW DELHI
Date : 29.05 2026

Satish Kumar


SAMTEL INDIA LTD

CIN:L31909DL1981PLC426653

Cash Flow Statement for the period ended March 31st, 2026

(All amounts in ₹ Lakh unless otherwise stated)

Particulars		Year ended March 31, 2026	Year ended March 31, 2025
(A) CASH FLOW FROM OPERATING ACTIVITIES			
	Profit Before Tax	(45.72)	(10.29)
Adjustment For			
	Income Taxes	(51.62)	(0.19)
	Audit Fees Payable	1.50	1.50
	Liability No Longer Required Written Back	(15.06)	(14.63)
	Interest on Statutory Dues	5.71	5.53
	Interest Receivable		
	Operating profit before working capital changes and other adjustments	(105.19)	(18.08)
Working capital changes and other adjustments:			
Increase/(Decrease) in Other Current Liabilities			
	Statutory Dues	0.29	2.08
	Trade Payables	(3.51)	0.13
	Provision For Expenses	1.00	1.02
(Increase)/Decrease in Other Current Assets			
	Trade Receivable	(9.09)	
	Advances	(3.46)	
	GST Input	(10.90)	(1.40)
	Others	-	
	Interest Receivable	-	(0.04)
	Cash flow from operating activities post working capital changes	(130.86)	(16.29)
	Income taxes paid	51.76	0.11
	Cash generated from operations	(79.09)	(16.18)
	Net cash generated by operating activities	(79.09)	(16.18)
(B) CASH FLOW FROM INVESTING ACTIVITIES			
	Repayment of Loans & Advances	-	16.15
	Net cash (used in)/generated by investing activities	-	16.15
(C) CASH FLOW FROM FINANCING ACTIVITIES			
	Loan Repayment From Related Parties	103.52	(0.50)
	Loan Repaid to Related Parties	(8.31)	-
	Net cash used in financing activities	95.21	(0.50)
	Net increase in cash and cash equivalents	16.11	(0.53)
	Cash and cash equivalents at the beginning of the year	5.97	6.50
	Effects of exchange rate changes on the balance of cash held in foreign currencies	-	-
	Cash and cash equivalents at the end of the year	22.08	5.97

Place : NEW DELHI

Date : 29.05.2026

Satish Kumar





Independent Auditor's Report on Standalone Financial Results of Samtel India Limited for the Quarterly and year ended 31st March, 2026 pursuant to the Regulation 33 of SEBI (Listing Obligation and Disclosure Requirement s) Regulation 2015 as amended

**The Board of Directors of
Samtel India Limited**

Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying statement of Standalone Financial Results of Samtel India Limited ("the Company") for the quarter and year ended 31st March 2026. ("the statement") being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- i. is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended in this regard; and
- ii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards and other accounting principles generally accepted in India, of the net profit and other comprehensive profit and other financial information of the Company for the quarter and year ended March 31, 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, as amended ("the Act") issued by the Institute of Chartered Accountants of India (ICAI). Our responsibilities under those Standards 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 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 obtained by us is sufficient and appropriate to provide a basis for our opinion on the standalone annual financial results.



Emphasis on Matter

- i) Based on our review, we draw attention to the matters pointed out in point no. 3 of the attached financial statement of the current quarter and year ended on March 31, 2026 stating the reason for preparation of financials on going concern basis, as the company has taken legal/statutory registration approvals, and has done single trading activity during the year.
- ii) Further, we draw attention to the matter specified in point No. 5 of the attached financial statement of the current quarter and year ended March 31, 2026 stating that the equity shares of the Company are being traded now under trade to trade segment effective from 24.12.2025 in pursuant to approval/notice dated 26.11.2025 issued by BSE.
- iii) The Company has recognized an amount of ₹12 lakhs "Bad Debts Recovered" under Other Non – operating Income in the Statement of Profit and Loss during the year. Since, the most of the records pertaining to the year before 2010 were not available as per management and in the absence of same, we are unable to comment on the above specified transaction in the financial statements.

Management's and Board of Directors' Responsibilities for the Standalone Financial Results

This statement which includes standalone financial results for the quarter and the year ended 31st March, 2026 has been prepared on the basis of the standalone annual financial statements. The Board of Directors and Management of the Company are responsible for the preparation and presentation of these standalone financial results that gives a true and fair view of the net profit and other comprehensive profit of the Company and other financial information in accordance with the applicable accounting standards prescribed under Section 133 of the Act read with relevant rules issued thereunder , 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 the 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 also responsible for overseeing the Company's financial reporting process.

(a) Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is 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 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 made by the Board of Directors.
- Conclude on the appropriateness of the 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 Company's ability to continue as a going concern. 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 Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.
- Materiality is the magnitude of the misstatements in the standalone financial results that individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of standalone financial results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work and (ii) to evaluate the effect of any identified misstatements in the standalone financial results.

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 quarter ended March 31, 2026 being the balancing figure 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 third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations. Our report on the Statement is not modified in respect of this matter.

For Sharma & Associates
Chartered Accountants
Firm Registration Number: 003683N

Rakesh Sharma Digitally signed by Rakesh Sharma
Date: 2026.05.29 14:47:53 +0530'

CA Rakesh Sharma
Partner
Membership Number 082640
Place: New Delhi
Date: May 29, 2026
UDIN: 26082640WQJFVO9440