

14th October, 2026

To,
Corporate Relationship Department,
Bombay Stock Exchange Limited
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai- 400 001

Scrip Code: 508969 (SULABEN), ISIN: INE673M01029

Subject: Outcome of the Board Meeting held on October 14, 2026

Ref.: Regulation 30 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements), Regulations, 2015.

Dear Sir/ Madam,

In furtherance to our letter dated October, 05, 2026 and Pursuant to Regulation 30 read with Para A(4) of Part A of Schedule III and all other applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time [‘Listing Regulations’], we would like to inform you that the meeting of the Board of Directors of Sulabh Engineers and Services Limited (“the CompanyTM”) as held at 03:00 P.M. on Wednesday, October 14, 2026, wherein following business was inter-alia transacted:

1. Considered, approved and took on record the {Un-audited Financial Results (Standalone & Consolidated) of the Company for the quarter and half year ended on September 30, 2026 as per Regulation 33 of the Listing Regulations, enclosed herewith Annexure- A
2. Took on record the Limited Review Report (Standalone & Consolidated) on the aforesaid financial results for the quarter and half year ended on September 30, 2026 as per regulation 33 of the (Listing Obligation and Disclosure Requirement) Regulations, 2015 issued by M/s Ranjit Jain & Co. enclosed herewith Annexure- B
3. Considered other business items.

Add: Regd. Off.:206, 2nd Floor, Apollo Complex Premises Cooperative Society Ltd., R.K. Singh Marg,
Parsi Panchyat Road, Andheri (East), Mumbai, Maharashtra-400069/ Tel.: +91 22-67707822
Corp. Off.: Cabin No. 365 & 366 Padam Tower- II 3rd Floor, 14/113, Civil Lines Kanpur-208001/
Tel.:+91 8353917112

The Board Meeting was held at the Corporate Office of the Company at Cabin No. 365 and 366 Padam Tower-II, 3rd Floor 14/113, Civil Lines, Kanpur, 208001. The Board Meeting commenced at 03:00 P.M. and concluded at 04:30 P.M. (IST).

Pursuant to Regulation 23(9) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements), Regulations, 2015, the Related Party Transactions entered by the Company on half-yearly basis for the period ended September 30, 2026 shall be intimated today in XBRL mode in due course to BSE.

The above information is also being made available on the Company's website at www.sulabh.org.in

You are requested to kindly take note of the above.

Thanking You

For Sulabh Engineers and Services Limited

Tauheed
Ahmad
Digitally signed
by Tauheed
Ahmad
Date: 2026.10.14
16:50:01 +05'30'

(Tauheed Ahmad)

(Company Secretary & Compliance Officer)

Membership No.:A74592

Place: Kanpur

Encl.: as above

SULABH ENGINEERS AND SERVICES LIMITED													
Regd. Office: 206, 2ND FLOOR, APOLLO COMPLEX PREMISES, COOP. SOCIETY, R.K. SINGH MARG, PARSI PANCHAYAT ROAD, ANDHERI, MUMBAI- PINCODE- 400069											Annex - A		
Corp. Office: Cabin No. 365 and 366, Padam Tower II, 3rd Floor,14/113 Civil Lines, Kanpur-208001													
CIN: L28920MH1983PLC029879													
Statement of Un-Audited Financial Results for the Quarter/Half year Ended on 30th September, 2026													
(Amount Rs. in Lakhs)													
		Standalone						Consolidated					
S.No.	Particulars	Quarter Ended			Half Year Ended		Year Ended	Quarter Ended			Half Year Ended		Year Ended
		Quarter ended	Preeceding Quarter	Correspondin g Quarter ended	30.09.2026	30.09.2025	31.03.2026	Quarter ended	Preeceding Quarter	Correspondin g Quarter ended	30.09.2026	30.09.2025	31.03.2026
		30.09.2026	30.06.2026					30.09.2026	30.06.2026				
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
	Revenue From Operations												
(i)	Interest Income	34.79	35.88	45.77	70.67	100.06	194.87	34.79	35.88	45.77	70.67	100.06	194.87
(ii)	Dividend Income	0.64	-	1.08	0.64	1.08	1.41	0.64	-	1.08	0.64	1.08	1.41
(iii)	Net Gain on fair value changes	94.05	82.21	4.81	176.26	36.37	9.79	94.05	82.21	4.81	176.26	36.37	9.79
(iv)	Sale of Products/Investment	20.88	-	59.54	20.88	59.54	52.15	51.08	63.70	64.98	114.78	77.43	184.28
I	Total Revenue from Operations	150.36	118.09	111.20	268.45	197.05	258.22	180.56	181.79	116.64	362.35	214.94	390.35
II	Other Income	(11.77)	11.77	(19.84)	-	(2.00)		(10.37)	12.16	(19.81)	1.79	(1.96)	53.68
III	Total Income (I+II)	138.59	129.86	91.36	268.45	195.05	258.22	170.19	193.95	96.83	364.14	212.98	444.03
	Expenses												
(i)	Cost of Material Consumed	-	-	-	-	-		-	-	-	-	-	-
(ii)	Purchases of stock-in-trade	-	-	-	-	-		-	-		-		
	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-	-	(8.12)	9.97	(15.86)	1.85	(32.14)	(143.11)
(iv)	Finance Costs	-	-	3.40	-	6.72	9.45	5.20	5.22	10.11	10.42	19.58	35.76
(v)	Impairment on Financial Instruments	-	-	-	-	-	202.44	-	-	-	-	-	202.44
(vi)	Employee benefit expenses	2.74	2.44	2.99	5.18	5.40	10.31	6.53	6.22	22.14	12.75	29.57	33.61
(vii)	Depreciation, amortization and impairment	0.36	0.36	0.75	0.72	1.50	2.24	1.86	1.86	2.25	3.72	4.50	8.49
(viii)	Other expenses	3.18	10.12	3.09	13.30	12.45	23.90	20.93	44.15	6.57	65.08	29.20	127.78
IV	Total Expenses	6.28	12.92	10.23	19.20	26.07	248.34	26.40	67.42	25.21	93.83	50.71	264.97
V	Profit (Loss) before tax (III - IV)	132.31	116.94	81.13	249.25	168.98	9.88	143.79	126.53	71.62	270.31	162.27	179.06
VI	Tax Expense												
(1)	Current Tax	9.18	8.40	17.50	17.58	35.00	51.65	9.18	8.40	17.50	17.58	35.00	51.80
(2)	Deferred Tax	24.35	21.23	-	45.58	10.27	(41.80)	24.35	21.23	-	45.58	10.27	(42.53)
VII	Profit (Loss) for the period (V - VI)	98.78	87.31	63.63	186.09	123.71	0.03	110.26	96.90	54.12	207.15	117.00	169.79
VIII	Other Comprehensive Income	-	-	-	-	-	-	-	-	-	-	-	-
IX	Minority Interest	-	-	-	-	-	-	5.42	4.90	(4.72)	10.32	(3.29)	83.18
	(A)(i) Items that will not be reclassified to Profit or loss remeasurement of the defined benefit plans	-	-	-	-	-	-	-	-	-	-	-	-
X	Total Comprehensive Income (VII + VIII)	98.78	87.31	63.63	186.09	123.71	0.03	110.26	96.90	54.12	207.15	117.00	169.79
	Total profit or Loss attributable to												
	Total Profit or loss, attributable to owners of parents	98.78	87.31	63.63	186.09	123.71	0.03	104.84	92.00	58.84	196.83	120.29	86.61
	Total Profit or loss, attributable to non- controlling interest	-	-	-	-	-	-	5.42	4.90	(4.72)	10.32	(3.29)	83.18
	Total Comprehensive Income for the period attributable to												
	Comprehensive income for the period attributable to owner of parent	98.78	87.31	63.63	186.09	123.71	0.03	104.84	92.00	58.84	196.83	120.29	86.61
	Comprehensive income for the period attributable to owner of parent of parent non-controlling interests	-	-	-	-	-	-	5.42	4.90	(4.72)	10.32	(3.29)	83.18
	Total Comprehensive Income (VII + VIII)	98.78	87.31	63.63	186.09	123.71	0.03	110.26	96.90	54.12	207.15	117.00	169.79
XI	Paid up Equity Share capital (Face Value of Rs. 1/- each)	1,004.75	1,004.75	1,004.75	1,004.75	1,004.75	1,004.75	1,004.75	1,004.75	1,004.75	1,004.75	1,004.75	1,004.75
XII	Other Equity	2,055.74	1,956.69	1,993.35	2,055.74	1,993.34	1,869.65	2,965.22	2,854.96	2,705.26	2,965.22	2,705.26	2,758.05
XIII	Earning per equity Share (*not annualised)												
	a) Basic (Rs.)	0.10	0.087	0.06	0.19	0.12	0.000	0.11	0.096	0.05	0.21	0.12	0.169
	b) Diluted (Rs.)	0.10	0.087	0.06	0.19	0.12	0.000	0.11	0.096	0.05	0.21	0.12	0.169

NOTES:	
1	The Unaudited standalone and consolidated financial results for the quarter ended 30 September 2026 were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their respective meetings held on 14th October 2026. The statutory Auditors of Sulabh Engineers And Services Limited ("The Company") have conducted "Limited Review" of these results in terms of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time and have issued an unmodified review conclusion.
2	These Unaudited and Standalone Financial Results have been prepared in accordance with the recognition and measurement principles of Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and the other accounting principles generally accepted in India.
3	The Company is a Non Banking Financial Company. As such, there are no separate reportable segments as per the Ind AS 108 on operating segment.
4	Previous period/year figures have been regrouped, reclassified to make them comparable with those of current period.
5	The financial information of following entity have been consolidated with the financial results of the Company, hereinafter refer to as "the Group".

Subsidiaries	Country
Venkatswamy Mining & Estates Private Limited	India

For and on behalf of the Board of Directors of the Company

VIMAL KUMAR SHARMA
Digitally signed by VIMAL KUMAR SHARMA
Date: 2026.10.14 16:49:28 +05'30'

Place: Kanpur
Date: 14.10.2026

Vimal Kumar Sharma
Managing Director
DIN:00954083

SULABH ENGINEERS AND SERVICES LIMITED				
Regd. Office: 206, 2ND FLOOR, APOLLO COMPLEX PREMISES, COOP. SOCIETY,				
R.K. SINGH MARG, PARSI PANCHAYAT ROAD, ANDHERI, MUMBAI- PINCODE- 400069				
Corp. Office: Cabin No. 365 and 366, padam tower II, 3rd floor,14/113 civil lines, kanpur - 208001				
CIN: L28920MH1983PLC029879				
STANDALONE/CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES AS AT 30.09.2026				
				(Amount Rs. in Lakhs)
	Standalone	Standalone	Consolidated	Consolidated
Particulars	As at 30.09.2026	As at 31.03.2026	As at 30.09.2026	As at 31.03.2026
	Un-audited	Audited	Un-audited	Audited
ASSETS				
Financial Assets:				
(a) Cash & Cash Equivalent	4.68	13.76	14.44	24.96
(b) Bank Balance other than (a) above	0.00	0.00	0.00	0.00
Receivables				
(i) Trade Receivables	0.00	0.00	24.38	30.76
(ii) Other Receivables	0.00	0.00	0.00	0.00
Loan	1208.56	1370.80	984.66	1122.22
Investment	1530.10	1141.68	1275.10	886.69
Other Financial Assets	70.16	64.94	102.13	73.45
Sub-Total	2813.50	2591.18	2400.70	2138.08
Non Financial Assets				
Inventories	0.00	0.00	219.95	221.81
Current Tax Assets (Net)	0.00	0.00	0.00	0.00
Deffered Tax Assets (Net)	5.85	53.89	12.70	60.74
Investment Property	0.00	0.00	0.00	0.00
Property, Plant and Equipment	296.29	297.02	2262.28	2265.99
Other Non Financial Assets	0.00	0.00	0.00	0.00
Sub-Total	302.14	350.91	2494.93	2548.54
TOTAL ASSETS	3115.64	2942.09	4895.63	4686.62
EQUITY AND LIABILITIES				
EQUITY				
Equity Share Capital	1004.75	1004.75	1004.75	1004.75
Other Equity	2055.74	1869.65	2825.23	2628.40
Minority Interest	0.00	0.00	981.56	971.24
Total Equity	3060.49	2874.40	4811.54	4604.39
LIABILITIES				
Financial Liabilities				
Derivative Financial Instruments				
Payables				
(I) Trade Payables	0.00	0.00	0.00	0.00
(i) total outstanding dues of micro enterprises and small enterprises	0.00	0.00	0.00	0.00
(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	0.00	0.00	0.00	0.00
II) Other Payables	17.26	16.72	46.19	24.21
(i) total outstanding dues of micro enterprises and small enterprises	0.00	0.00	0.00	0.00
(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	17.26	16.72	46.19	24.21
Borrowings(Other than Debt Securities)	0.00	0.00	0.00	0.00
Other Financial Liabilities	0.00	0.00	0.00	0.00
	17.26	16.72	46.19	24.21
Non Financial Liabilities				
Current Tax Liabilities (Net)	32.03	42.45	32.03	42.45
Provisions	5.86	6.05	5.86	13.10
Deffered Tax Liabilities (Net)	0.00	2.47	0.00	2.47
	37.90	50.97	37.90	58.02
TOTAL LIABILITIES AND EQUITY	3115.64	2942.09	4895.62	4686.62
1. The above results were reviewed by Audit Committee, the Board of Directors at its meeting held on 14th October, 2026 approved the above result and its release.				
2. The Company is engaged in the business of NBFC. The Company has one reportable segment. As such there are no separate reportable segment as per As per the Accounting Standards				
3. The format for Un-audited quarterly and consolidated results has been as prescribed in SEBI circular dated 05th July, 2016 and schedule III (Division II) OF THE Companies Act, 2013. (IND AS IS APPLICABLE)				

Date: 14/10/2026
Place: Kanpur

For Sulabh Engineers & Services Limited

VIMAL KUMAR
SHARMA

Digitally signed by VIMAL
KUMAR SHARMA
Date: 2026.10.14 16:49:11 +05'30'

VIMAL KUMAR SHARMA
(MANAGING DIRECTOR)

DIN: 00954083

SULABH ENGINEERS AND SERVICES LIMITED				
Regd. Office: 206, 2ND FLOOR, APOLLO COMPLEX PREMISES, COOP. SOCIETY, R.K. SINGH MARG, PARSII PANCHAYAT ROAD, ANDHERI, MUMBAI- PINCODE- 400069				
Corp. Office: Cabin No. 365 and 366, Padam Tower II, 3rd Floor,14/113 Civil Lines, Kanpur- 208001				
CIN: L28920MH1983PLC029879				
Statement of Unaudited Standalone and Consolidated cash flow for the half year ended on 30th September 2026				
Statement of Cash Flow Statement			(Amount Rs. in Lakhs)	
Statement of cash flows	Standalone 30.09.2026	Standalone 30.09.2025	Consolidated 30.09.2026	Consolidated 30.09.2025
	(Unaudited)		(Unaudited)	
Cash flows from used in operating activities				
Profit before tax	249.25	168.99	270.31	162.28
Adjustments for reconcile profit (loss)				
Adjustments for finance costs				
Adjustments for decrease (increase) in inventories	0.00	-96.91	1.86	-208.98
Adjustments for decrease (increase) in trade receivables, current			6.38	
Adjustments for decrease (increase) in trade receivables, non-current				
Adjustments for decrease (increase) in other current assets	-231.4	205.63	-279.53	-52.72
Adjustments for decrease (increase) in other non-current assets				
Adjustments for other financial assets, non-current				
Adjustments for other financial assets, current				135.42
Adjustments for other bank balances	0	-245.35	0	
Adjustments for increase (decrease) in trade payables, current				
Adjustments for increase (decrease) in trade payables, non-current				
Adjustments for increase (decrease) in other current liabilities	0.54		21.98	
Adjustments for increase (decrease) in other non-current liabilities				
Adjustments for depreciation and amortisation expense	0.72	1.50	3.72	4.5
Adjustments for impairment loss reversal of impairment loss recognised in profit or loss				
Adjustments for provisions, current				
Adjustments for provisions, non-current				
Adjustments for other financial liabilities, current				29.87
Adjustments for other financial liabilities, non-current	-13.07	33.51	-20.12	
Adjustments for unrealised foreign exchange losses gains				
Adjustments for dividend income				
Adjustments for interest income				
Adjustments for share-based payments				
Adjustments for fair value losses (gains)	0.00	-36.37	0.00	-36.37
Adjustments for undistributed profits of associates				
Other adjustments for which cash effects are investing or financing cash flow				
Other adjustments to reconcile profit (loss)				
Other adjustments for non-cash items				
Share of profit and loss from partnership firm or association of persons or limited liability partnerships				
Total adjustments for reconcile profit (loss)	-243.20	-137.98	-265.70	-128.28
Net cash flows from (used in) operations	6.05	31.01	4.61	34.00
Dividends received				
Interest paid				
Interest received				
Income taxes paid (refund)	15.13	35.00	15.13	35
Other inflows (outflows) of cash				
Net cash flows from (used in) operating activities	-9.08	-3.99	-10.52	-1.00
Cash flows from used in investing activities				
Cash flows from losing control of subsidiaries or other businesses				
Cash flows used in obtaining control of subsidiaries or other businesses				
Other cash receipts from sales of equity or debt instruments of other entities				
Other cash payments to acquire equity or debt instruments of other entities				
Other cash receipts from sales of interests in joint ventures				
Other cash payments to acquire interests in joint ventures				
Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships				
Cash payment for investment in partnership firm or association of persons or limited liability partnerships				
Proceeds from sales of property, plant and equipment				
Purchase of property, plant and equipment	0.00	0.00	0.00	-0.60
Proceeds from sales of investment property				
Purchase of investment property				
Proceeds from sales of intangible assets				
Purchase of intangible assets				

Proceeds from sales of intangible assets under development				
Purchase of intangible assets under development				
Proceeds from sales of goodwill				
Purchase of goodwill				
Proceeds from biological assets other than bearer plants				
Purchase of biological assets other than bearer plants				
Proceeds from government grants				
Proceeds from sales of other long-term assets				
Purchase of other long-term assets				
Cash advances and loans made to other parties				
Cash receipts from repayment of advances and loans made to other parties				
Cash payments for future contracts, forward contracts, option contracts and swap contracts				
Cash receipts from future contracts, forward contracts, option contracts and swap contracts				
Dividends received	0	0	0	0
Interest received	0	0	0	0
Income taxes paid (refund)				
Other inflows (outflows) of cash				
Net cash flows from (used in) investing activities	0.00	0.00	0.00	-0.60
Cash flows from used in financing activities				
Proceeds from changes in ownership interests in subsidiaries				
Payments from changes in ownership interests in subsidiaries				
Proceeds from issuing shares				
Proceeds from issuing other equity instruments				
Payments to acquire or redeem entity's shares				
Payments of other equity instruments				
Proceeds from exercise of stock options				
Proceeds from issuing debentures notes bonds etc				
Proceeds from borrowings				
Repayments of borrowings	0	0	0	-0.19
Payments of finance lease liabilities				
Payments of lease liabilities				
Dividends paid				
Interest paid				
Income taxes paid (refund)				
Other inflows (outflows) of cash				
Net cash flows from (used in) financing activities	0.00	0.00	0.00	-0.19
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-9.08	-3.99	-10.52	-1.80
Effect of exchange rate changes on cash and cash equivalents				
Effect of exchange rate changes on cash and cash equivalents				
Net increase (decrease) in cash and cash equivalents	-9.08	-3.99	-10.52	-1.80
Cash and cash equivalents cash flow statement at beginning of period	13.76	5.62	24.96	12.97
Cash and cash equivalents cash flow statement at end of period	4.68	1.63	14.44	11.18

For and on behalf of Board of Directors

Sulabh Engineers And Services Limited

VIMAL KUMAR
SHARMA

Digitally signed by
VIMAL KUMAR SHARMA
Date: 2026.10.14
16:48:53 +05'30'

Vimal Kumar Sharma

Managing Director

DIN: 00954083



RANJIT JAIN & CO.
Chartered Accountants

Annex - B

+91-33-6645 1281 / 1282

info@ranjitjainco.com

ranjitjainco.com

Independent Auditor's Limited Review Report on the Quarterly Standalone Unaudited and Year to Date Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

TO THE BOARD OF DIRECTORS OF SULABH ENGINEERS & SERVICES LIMITED

We have reviewed the accompanying statement of unaudited financial results of Sulabh Engineers & Services Limited ("the Company") for the Quarter and Half Year ended 30th September, 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 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 Indian Accounting Standard 34 (Ind AS 34), "Interim Financial Reporting" as prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our Responsibility is to express a conclusion on the statement based on our 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. These standards require that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted an procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited financial results, prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ("Ind AS") specified under section 133 of the Companies Act 2013, as amended, read with relevant rules issued there under and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of listing regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.



Place: Kolkata

Date: 14.10.2026

UIN: 26056622QCTDZR4969

For Ranjit Jain & Co.

Chartered Accountants

Firm Registration No. - 322505E

CA Ashok Kumar Agarwal
(Partner)

(Membership No.: - 056622)



RANJIT JAIN & CO.
Chartered Accountants

+91-33-6645 1281 / 1282
info@ranjitjainco.com
ranjitjainco.com

Independent Auditor's Limited Review Report on the Quarterly Consolidated Unaudited and Year to Date Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

TO THE BOARD OF DIRECTORS OF SULABH ENGINEERS & SERVICES LIMITED

We have reviewed the accompanying statement of Unaudited Consolidated Financial Results of Sulabh Engineers & Services Limited (hereinafter referred to as the Parent") and its subsidiaries (the Parent company and its subsidiaries together referred to as the "Group") for the Quarter and Half Year Ended 30th September, 2026 (the 'Statement') being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.

The Parent Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 (Ind AS 34), "Interim Financial Reporting" as prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. The Statement has been approved by the Holding company's Board of Directors. Our Responsibility is to express a conclusion on the statement based on our 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. These standards require that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the Securities and Exchange Board of India under Regulations 33(8) in the Listing Regulations, to the extent applicable.



The statement includes the results of the entity

Parent

- a. Sulabh Engineers & Services Ltd

Subsidiary

- a. Venkatswamy Mining and Estates Private Limited

Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited financial results, prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ("Ind AS") specified under section 133 of the Companies Act 2013, as amended, read with relevant rules issued there under and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of listing regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

The Statement includes interim financial information of 1 Subsidiary, which have not been reviewed, whose interim financial information reflects total revenues (before consolidation adjustments) of Rs. 96.25 lakhs, total net profit after tax (before consolidation adjustments) of Rs. 21.06 lakhs for the quarter and half year ended 30th September 2026, as considered in the Statement.

Our conclusion is not modified in respect of this matter.



Place: Kolkata
Date: 14.10.2026
UDIN: 26056622GNCBAP5348

For Ranjit Jain & Co.
Chartered Accountants
Firm Registration No. - 322505E


CA Ashok Kumar Agarwal
(Partner)
(Membership No.: - 056622)

Reconciliation Table for Net Profit/Loss as per IND AS and IGAAP

(Rs. in lacs)

S.No.	Particulars	Quarter ended 30.09.2026 Standalone	Half ended 30.09.2026 Standalone	Year ended 30.09.2026 Consolidated	Quarter ended 30.09.2026 Consolidated	Half ended 30.09.2026 Consolidated	Year ended 30.09.2026 Consolidated
1	Net Profit/(Loss) after tax for the period	98.78	186.09	110.26	207.15		
2	Impact of IND AS on comprehensive income	-	-	-	-		
3	Impact of IND AS on Other Comprehensive Income	-	-	-	-		
4	Total Comprehensive Income for the period as per IND AS	98.78	186.09	110.26	207.15		

VIMAL
KUMAR
SHARMA

Digitally signed by
VIMAL KUMAR
SHARMA
Date: 2026.10.14
16:48:30 +05'30'