

SOUTH ASIAN ENTERPRISES LIMITED

Corp. Office: 90, Okhla Industrial Estate Phase-III, New Delhi-110020

Tel. : +91-11-46656666

Our Email Address : For investor Services : investordesk.sael@gmail.com

Other than above : southasianenterprises@gmail.com, info@sael.co.in

elec.earthing.sael@gmail.com Website : www.sael.co.in

CIN NO.: L91990UP1990PLC011753



October 28, 2026

Listing Department,
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai - 400 001.

Scrip code: 526477

Sub.: Outcome of Board Meeting held on 28/10/2026.

Dear Sir/ Madam,

We wish to inform you that pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('listing regulations'), the Board at its meeting held today i.e. 28/10/2026 which commenced at 3:30 p.m. and concluded at 5:00 p.m., inter-alia, considered and approved the Unaudited Financial Results for the quarter and half year ended 30th September, 2026.

In this connection, we enclose the following:

- 1) Certified copy of the Unaudited Financial Results of the Company for the quarter and half year ended 30th September 2026.
- 2) The 'Limited Review Report' given by the Statutory Auditors of the Company with respect to the Unaudited Financial Results of the Company for the quarter and half year ended 30th September 2026. It is hereby declared that there are no adverse comments by Auditors in their report.
- 3) The Results are also being published in newspapers as per requirement of the Listing Regulations in the prescribed format.

Kindly acknowledge the receipt.

Thanking you,
for South Asian Enterprises Limited

**KHUSHI
GARG**

Digitally signed by

KHUSHI GARG

Date: 2026.10.28

17:57:09 +05'30'

Khushi Garg

Company Secretary & Compliance Officer

M. No.: A76147





Agiwal & Associates

CHARTERED ACCOUNTANTS

Head Office : D-6/9, Upper Ground Floor, Rana Pratap Bagh, Delhi-110007 (INDIA)

Phone : 011-41011281, 43512990 E-mail : caagiwal68@gmail.com, office@agiwalassociates.in

Independent Auditor's Limited Review Report on the Quarterly and Year to Date unaudited financial results of the Company Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, as amended

**Review Report to,
The Board of Directors of
South Asian Enterprises Limited**

1. We have reviewed the accompanying statement of unaudited financial results of South Asian Enterprises Limited (the 'Company'), for the quarter ended September 30, 2026 and the year-to-date results for the period from April 01, 2026 to September 30, 2026 (the 'Statement') attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. The Company's Management is responsible for the preparation of the Statement prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS 34) prescribed u/s 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. Our responsibility is to issue a report on the Statement based on our review.
3. 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 (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel 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 specified under section 143(10) of the Companies Act, 2013 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. Accordingly, we do not express an audit opinion.
4. Based on our review conducted and procedure 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 u/s 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed, including the manner in which it is to be disclosed, or that it contains any material misstatement.

for Agiwal & Associates

Chartered Accountants

(Firm's Registration Number: 000181N)

CA P. C. Agiwal

CA P. C. Agiwal

Partner

Membership Number: 080475

UDIN: 26080475 KUKFWH3218



Place: New Delhi

Date: October 28, 2026

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STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2026

S. No.	Particulars	Quarter Ended			Half Year Ended		(₹ in lakhs)
		30.09.2026	30.09.2025	30.06.2026	30.09.2026	30.09.2025	Year Ended
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	Income						
I	Revenue from Operations	6.08	11.53	7.71	13.79	15.13	36.05
II	Other Income	7.29	19.88	3.90	11.19	24.43	35.55
III	Total Income (I+II)	13.37	31.41	11.61	24.98	39.56	71.60
IV	Expenses						
	i) Purchases of Stock-in-Trade	0.51	12.76	6.61	7.12	12.93	22.64
	ii) Changes in Inventories of Stock-in-Trade	2.14	(6.29)	(3.55)	(1.41)	(4.54)	0.63
	iii) Employees Benefit Expense	5.33	5.00	5.43	10.76	10.07	20.85
	iv) Finance Costs	0.00	0.00	0.01	0.01	0.01	0.01
	v) Depreciation, impairment and Amortization Expenses	0.01	3.88	0.02	0.03	4.00	4.07
	vi) Other Expenses	9.90	10.16	9.78	19.68	17.13	34.86
V	Total Expenses (IV)	17.89	25.51	18.30	36.19	39.60	83.06
VI	Profit/(Loss) Before Exceptional Items and Tax (III-V)	(4.52)	5.90	(6.69)	(11.21)	(0.04)	(11.46)
VII	Exceptional Items						
	Loss/(Profit) on Sale of Property, Plant and Equipment	(15.00)	-	-	(15.00)	-	-
VIII	Profit/(Loss) Before Tax after exceptional items (VI-VII)	10.48	5.90	(6.69)	3.79	(0.04)	(11.46)
IX	Tax Expenses						
	i) Current Tax	-	-	-	-	-	-
	ii) Deferred Tax	(0.02)	(3.91)	(0.01)	(0.03)	(3.92)	(3.84)
	Total (IX)	(0.02)	(3.91)	(0.01)	(0.03)	(3.92)	(3.84)
X	Profit/(Loss) After Tax (VIII+IX)	10.46	1.99	(6.70)	3.76	(3.96)	(15.30)
XI	Other Comprehensive Income						
	(i) Items that will not be reclassified to profit or loss						
	Gain/(loss) arising on Defined Employee Benefits	0.12	(0.03)	0.11	0.23	(0.06)	0.46
	Gain/(loss) arising on fair valuation of Equity Instrument	-	-	-	-	-	-
	(ii) Income Tax relating to items that will not be reclassified to profit/(loss)	(0.02)	0.01	(0.03)	(0.05)	0.02	(0.10)
XII	Other comprehensive income/(loss)	0.10	(0.02)	0.08	0.18	(0.04)	0.36
XIII	Total Comprehensive Income for the period (X+XII)	10.56	1.97	(6.62)	3.94	(4.00)	(14.94)
XIV	Paid up share capital (F.V. of shares Rs.10/- each)	399.91	399.91	399.91	399.91	399.91	399.91
XV	Other Equity	-	-	-	(68.79)	(61.76)	(72.72)
XVI	Earnings Per Equity Share (EPS) :						
	from continuing operations (not annualised)* (before exceptional items)#						
	(1) Basic (In Rupees)	(0.11)	0.05	(0.17)	(0.28)	(0.10)	(0.38)
	(2) Diluted (In Rupees)	(0.11)	0.05	(0.17)	(0.28)	(0.10)	(0.38)
	from discontinuing operations (not annualised)* (before exceptional items)#						
	(1) Basic (In Rupees)	-	-	-	-	-	-
	(2) Diluted (In Rupees)	-	-	-	-	-	-
	from continuing operations (not annualised)* (after exceptional items)						
	(1) Basic (In Rupees)	0.26	0.05	(0.17)	0.09	(0.10)	(0.38)
	(2) Diluted (In Rupees)	0.26	0.05	(0.17)	0.09	(0.10)	(0.38)
	from discontinuing operations (not annualised)* (after exceptional items)						
	(1) Basic (In Rupees)	-	-	-	-	-	-
	(2) Diluted (In Rupees)	-	-	-	-	-	-

* Applicable in the case of Quarter & Year ended Results only.

Calculated on the Profit/(Loss) After Tax after considering Exceptional Items.



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NOTES:

- 1 The above unaudited financial results for the half year ended 30/09/2026 were approved and taken on record in the board meeting held on 28/10/2026 after being reviewed and recommended by the Audit Committee on the same date and have been subjected to Limited Review by the statutory auditors of the Company.
- 2 These Unaudited Financial Results have been prepared in accordance with Division II of Schedule III, in the format for financial statements for companies that use Indian Accounting Standards (Ind AS), as defined in the Companies (Indian Accounting Standards) (Amendment) Rules 2016 read with section 133 of the Companies Act, 2013. Further, these unaudited Financial Results comply with the requirements of Regulations 33 of the SEBI (Listing Obligation & Disclosure Requirements) Regulation, 2015 read with SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024 to the extent applicable and is in conformity with the applicable Indian Accounting Standards ('Ind AS') prescribed under Section 133 of the Companies Act, 2013 ('the Act'), read with relevant rules issued there-under and other accounting principles generally accepted in India. There being no subsidiary during the period under review, therefore, consolidated results have not been prepared.
- 3 The sale value of equipments at amusement park in Kanpur amounting to Rs.15 Lakhs has been treated as exceptional item and the same has been disclosed separately in the Statement of Financial Results in accordance with applicable IND AS and other regulations and have been adjusted in the Statement of Profit and Loss in accordance with Ind AS Rules.
- 4 The segment wise reporting as applicable has been made.
- 5 The results of the Company are available at Company's website i.e. www.sael.co.in and post dissemination at website of concerned Stock Exchange viz. www.bseindia.com.
- 6 Previous period figures have been regrouped / reclassified, wherever necessary, to conform to current period classification.

Place: New Delhi
Date: 28/10/2026



For and on behalf of the Board of Directors

(Tej Bhan Gupta)
Managing Director
DIN: 00106181

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Reporting of Segment-wise Revenue, Results and Capital Employed

(₹ in lakhs)

Particulars	Quarter Ended			Half Year Ended		Year Ended
	30.09.2026 (Unaudited)	30.09.2025 (Unaudited)	30.06.2026 (Unaudited)	30.09.2026 (Unaudited)	30.09.2025 (Unaudited)	31.03.2026 (Audited)
I. Segment Revenue						
a. Entertainment	-	15.04	-	-	15.04	15.04
b. Trading	6.08	11.53	7.71	13.79	15.13	36.05
c. Others	7.29	4.84	3.90	11.19	9.39	20.51
Total	13.37	31.41	11.61	24.98	39.56	71.60
Less: Inter Segment Revenue	-	-	-	-	-	-
Net Income from Operations	13.37	31.41	11.61	24.98	39.56	71.60
Segment Results Profit (+)/loss (-) before tax and interest from each segment						
a. Entertainment	-	11.19	-	-	11.19	11.19
b. Trading	(11.69)	(10.16)	(10.47)	(22.16)	(20.67)	(42.69)
c. Others	7.29	4.84	3.90	11.19	9.39	20.51
Total Segment Result	(4.40)	5.87	(6.57)	(10.97)	(0.09)	(10.99)
Less: i) Interest Expenses	(0.00)	0.00	0.01	0.01	0.01	0.01
ii) Other un-allocable expenditure net off	-	-	-	-	-	-
Add: i) Unallocable income	(0.12)	0.03	(0.11)	(0.23)	0.06	(0.46)
Total Profit/(Loss) Before Exceptional Items and Tax	(4.52)	5.90	(6.69)	(11.21)	(0.04)	(11.46)
Capital Employed (Segment Assets-Segment Liabilities)						
a. Entertainment	0.00	0.00	0.00	0.00	0.00	0.00
b. Trading	4.87	10.51	6.18	4.87	10.51	5.58
c. Others	326.25	327.64	314.39	326.25	327.64	321.61
d. Unallocated	-	-	-	-	-	-
Total	331.12	338.15	320.57	331.12	338.15	327.19

Place: New Delhi
Date: 28/10/2026



For and on behalf of the Board of Directors

Tej Bhan Gupta

(Tej Bhan Gupta)
Managing Director
DIN: 00106181

[Signature]

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Unaudited Statement of Assets and Liabilities As at 30th September, 2026

(Rs. in Lakhs)

Particulars	As at 30th September 2026	As at 31st March 2026
	Unaudited	Audited
ASSETS		
Non-Current Assets		
(a) Property, Plant and Equipment	0.16	0.20
(b) Financial Assets		
(i) Loans	-	-
(ii) Investment	60.82	8.61
(iii) Other financial assets	0.11	0.11
(c) Deferred tax asset (Net)	2.10	2.18
	63.19	11.10
Current Assets		
(a) Inventories	4.87	3.46
(b) Financial Assets		
(i) Trade Receivable	1.50	1.79
(ii) Cash and cash equivalents	5.00	7.06
(iii) Bank balances other than (iii) above	253.49	299.70
(c) Current Tax Assets (Net)	2.21	2.16
(d) Other current assets	7.63	7.22
	274.70	321.39
Total Assets	337.89	332.49
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share capital	399.91	399.91
(b) Other Equity	(68.79)	(72.72)
	331.12	327.19
LIABILITIES		
Non-Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	-	-
	-	-
Current Liabilities		
(a) Financial Liabilities		
(i) Trade payables		
i) Due to micro enterprises and small enterprises	-	-
ii) Due to other	0.03	0.23
(b) Other financial liabilities	2.42	0.88
(c) Other current liabilities	0.13	-
(d) Provisions	4.19	4.19
	6.77	5.30
Total Equity and Liabilities	337.89	332.49

For and on behalf of the Board of Directors



Place : New Delhi
Date: 28/10/2026


 (Tej Bhan Gupta)
 Managing Director
 DIN: 00106181



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Statement of Cash Flow for the Half Year Ended 30th September, 2026

(₹ in lakhs)

Particulars		For the half year ended 30th September, 2026	For the year ended 31st March, 2026
A.	Cash Flow from Operating Activities		
	Profit/(loss) before tax	3.79	(11.46)
	<i>Adjustments for:-</i>		
	Depreciation	0.03	4.07
	Gain / (Loss) arising on Defined Employee Benefits	0.23	0.46
	Provision for Employee Benefits	-	0.35
	Profit/(Loss) on Sale of Investments	(3.51)	-
	Interest Income	(7.42)	(20.12)
	Finance Cost	0.01	0.01
	Operating Profit before Working Capital Changes	(6.87)	(26.69)
	Movement in working capital		
	Decrease/ (Increase) in Inventories	(1.41)	0.63
	Decrease/ (Increase) Other financial assets	(0.00)	0.00
	Decrease/ (Increase) Loan	-	0.45
	Decrease/ (Increase) Trade Receivable	0.28	1.03
	Decrease/ (Increase) Bank balances other than Cash & Cash Equivalents	46.21	18.15
	Decrease/ (Increase) Other current assets	(0.41)	0.26
	Increase / (Decrease) Trade Payable	(0.21)	(0.65)
	Increase / (Decrease) Other financial liabilities	1.54	(12.61)
	Increase / (Decrease) Other current liabilities	0.13	(5.77)
	Cash Generated from Operations	39.27	(25.20)
	Tax paid (Net of Refund)	(0.05)	(0.17)
	Net Cash generate / (used in) Operating Activities	39.21	(25.37)
B.	Cash Flow from Investing Activities		
	Proceeds from Property, Plant and Equipment	0.00	-
	(Increase) / decrease on Investments (Net)	(48.70)	-
	Interest Received	7.42	20.12
	Net Cash generate / (used in) Investing Activities	(41.28)	20.12
C.	Cash Flow from Financing Activities		
	Interest paid	(0.01)	(0.01)
	Net Cash generated/ (used in) Financing Activities	(0.01)	(0.01)
	Net increase/ (decrease) in Cash & Cash Equivalents	(2.06)	(5.26)
	Cash & Cash Equivalents at the beginning of the period/year	7.06	12.32
	Cash & Cash Equivalents at the end of the period/year	5.00	7.06

For and on behalf of the Board of Directors



(Signature)
(Tej Bhan Gupta)
Managing Director
DIN: 00106181

Place : New Delhi
Date: 28/10/2026