

# SOUTH ASIAN ENTERPRISES LTD

Corp. Office: 90, Okhla Industrial Estate Phase-III, New Delhi-110020  
Tel. : +91-11-46656666, Fax : +91-11-46656699  
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



May 21, 2026

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

Scrip code: 526477

Dear Sir/Madam,

## Re: Outcome of Board Meeting held on 21/05/2026

We inform you that pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements), 2015, the Board at its meeting held today which commenced at 2:45 p.m. and concluded 6:00 p.m., inter-alia considered and approved Financial Results for the financial year ended 31<sup>st</sup> March, 2026.

1. In this connection, we enclose the following:

- a. Statement showing the Annual Audited Financial Results including cash flow statement and statement of asset & liabilities for the quarter/year ended 31/03/2026.
- b. Auditors' Report on the Annual Audited Financial Results for the aforesaid period. It is hereby declared that there are no adverse comments by auditors in their report i.e. the Auditors have given an unmodified opinion.

2. The Results are also being published in newspapers as per requirement of the listing regulations in prescribed format.

3. Further, 37<sup>th</sup> Annual General Meeting will be held on Friday, 25<sup>th</sup> September 2026 at 12.30 p.m. through Video Conferencing ("VC") / Other Audio-Visual Modes ("OAVM") details whereof will be informed in due course.

4. Record date/cut off date for aforesaid purpose will be Friday, 18/09/2026.

5. The Board, concurring to respective recommendation(s) of Audit Committee and Nomination and Remuneration Committee, has approved:

- a. Appointment of Shri Tej Bhan Gupta (DIN: 00106181) as Managing Director of the Company for the period of 3 years w.e.f. 30/09/2026 subject to other approvals.
- b. Appointment of Shri Anupam Mehrotra (DIN: 08608345) as Whole Time Director of the Company for a period of 3 years w.e.f. 13/09/2026 subject to other approvals.
- c. Appointment of M/s. S. Bansal & Associates, Chartered Accountants, (FRN:002498N) as Internal Auditor of the Company for the Financial Year 2026-27.

d. Appointment of M/s. A. Aggarwal and Associates – Company Secretaries (COP: 7467) as Secretarial Auditor of the Company for the Financial Year 2026-27.

Kindly acknowledge the receipt.

Thanking you,  
for South Asian Enterprises Limited

Khushi Garg  
Company Secretary & Compliance Officer  
M. No. A76147



Encl: As Above



*Agiwal & Associates*

**CHARTERED ACCOUNTANTS**

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 Report on the Quarterly and Year ended Annual Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)**

**The Board of Directors  
South Asian Enterprises Limited**

**Report on the Audit of Financial Results**

**Opinion**

We have audited the accompanying quarterly and annual financial statements of **South Asian Enterprises Limited** for the quarter ended 31 March, 2026 and for the year ended 31 March, 2026, attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations'), including relevant circulars issued by the SEBI from time to time.

In our opinion and to the best of our information and according to the explanations given to us, the Statement Presents financial results in accordance with the requirements of Regulation 33 of the Listing Regulations; and gives a true and fair view in conformity with the applicable Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 ('the Act'), read with the Companies (Indian Accounting Standards) Rules, 2015, and other accounting principles generally accepted in India, of the standalone net profit after tax and other comprehensive income and other financial information of the Company for the quarter and year ended 31 March 2026.

**Basis for Opinion**

We conducted our audit of the financial statements in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements 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 (ICAI) 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 we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

**Responsibilities of Management and Those Charged with Governance for the Statement**

This Statement has been prepared on the basis of the annual financial statements and has been approved by the Company's Board of Directors. The Company's Board of Directors is responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other comprehensive income and other financial information of the Company in accordance with the Ind AS specified under Section 133 of the Act, read with the Companies (Indian Accounting Standards) Rules, 2015 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 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 Statement that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors is 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.

### **Auditor's Responsibility for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are 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 financial statements.

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 financial statements, 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 financial controls 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 system 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 management.
- Conclude on the appropriateness of management's 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 financial statements 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 financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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 Matter**

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 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.

For **Agiwal & Associates**

*Chartered Accountants*

(FRN: 000181N)



**CA P.C. Agiwal**  
Partner  
M. No. 080475



Place: New Delhi

Date: 21/05/2026

UDIN: 26080475WDASUC8535

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

(₹ in lakhs)

S. No.	Particulars	Quarter Ended			Year Ended	
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
	<b>Income</b>					
I	Revenue from Operations	14.95	5.97	4.40	36.05	25.06
II	Other Income	6.31	4.81	10.85	35.55	42.84
III	<b>Total Income (I+II)</b>	<b>21.26</b>	<b>10.78</b>	<b>15.25</b>	<b>71.60</b>	<b>67.90</b>
IV	<b>Expenses</b>					
	i) Purchases of Stock-in-Trade	8.62	1.09	2.50	22.64	14.30
	ii) Changes in Inventories of Stock-in-Trade	2.25	2.92	(0.08)	0.63	1.19
	iii) Employees Benefit Expense	5.67	5.11	18.34	20.85	33.98
	iv) Finance Costs	0.00	0.00	0.02	0.01	0.08
	v) Depreciation, impairment and Amortization Expenses	0.02	0.05	0.04	4.07	0.43
	vi) Other Expenses	9.17	8.56	7.21	34.86	39.93
V	<b>Total Expenses (IV)</b>	<b>25.73</b>	<b>17.73</b>	<b>28.03</b>	<b>83.06</b>	<b>89.91</b>
VI	<b>Profit/(Loss) Before Exceptional Items and Tax (III-V)</b>	<b>(4.47)</b>	<b>(6.95)</b>	<b>(12.78)</b>	<b>(11.46)</b>	<b>(22.01)</b>
VII	<b>Exceptional Items</b>					
	Provision for impairment loss on Investment/ doubtful loans and advances/ other financial assets	-	-	(11.49)	-	318.52
VIII	<b>Profit/(Loss) Before Tax after exceptional items (VI-VII)</b>	<b>(4.47)</b>	<b>(6.95)</b>	<b>(1.29)</b>	<b>(11.46)</b>	<b>(340.53)</b>
IX	<b>Tax Expenses</b>					
	i) Current Tax	-	-	-	-	-
	ii) Deferred Tax	0.05	0.03	0.62	(3.84)	7.00
	<b>Total (IX)</b>	<b>0.05</b>	<b>0.03</b>	<b>0.62</b>	<b>(3.84)</b>	<b>7.00</b>
X	<b>Profit/(Loss) After Tax (VIII+IX)</b>	<b>(4.42)</b>	<b>(6.92)</b>	<b>(0.67)</b>	<b>(15.30)</b>	<b>(333.53)</b>
XI	<b>Other Comprehensive Income</b>					
	(i) Items that will not be reclassified to profit or loss					
	Gain / (loss) arising on Defined Employee Benefits	0.55	(0.03)	2.15	0.46	5.94
	Gain / (loss) arising on fair valuation of Equity Instrument	-	-	30.00	-	30.00
	(ii) Income Tax relating to items that will not be reclassified to profit / (loss)	(0.12)	-	(2.54)	(0.10)	(1.55)
XII	<b>Other comprehensive income / (loss)</b>	<b>0.43</b>	<b>(0.03)</b>	<b>29.61</b>	<b>0.36</b>	<b>34.39</b>
XIII	<b>Total Comprehensive Income for the period (X+XII)</b>	<b>(3.99)</b>	<b>(6.95)</b>	<b>28.94</b>	<b>(14.94)</b>	<b>(299.14)</b>
XIV	Paid up share capital ( F.V. of shares Rs.10/- each)	399.91	399.91	399.91	399.91	399.91
XV	Other Equity	-	-	-	(72.72)	(57.76)
XVI	<b>Earnings Per Equity Share (EPS) :</b>					
	<b>from continuing operations (not annualised)* (before exceptional items)#</b>					
	(1) Basic (In Rupees)	(0.11)	(0.17)	(0.30)	(0.38)	(0.38)
	(2) Diluted (In Rupees)	(0.11)	(0.17)	(0.30)	(0.38)	(0.38)
	<b>from discontinuing operations (not annualised)* (before exceptional items)#</b>					
	(1) Basic (In Rupees)	-	-	-	-	-
	(2) Diluted (In Rupees)	-	-	-	-	-
	<b>from continuing operations (not annualised)* (after exceptional items)</b>					
	(1) Basic (In Rupees)	(0.11)	(0.17)	(0.02)	(0.38)	(8.34)
	(2) Diluted (In Rupees)	(0.11)	(0.17)	(0.02)	(0.38)	(8.34)
	<b>from discontinuing operations (not annualised)* (after exceptional items)</b>					
	(1) Basic (In Rupees)	-	-	-	-	-
	(2) Diluted (In Rupees)	-	-	-	-	-

\* Applicable in the case of Quarter Results only.

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



*[Handwritten signatures and initials]*

**NOTES:**

- 1 The above audited financial results for the quarter and year ended 31/03/2026 were approved and taken on record in the Board meeting held on 21/05/2026 after being reviewed and recommended by the Audit Committee on the same date and have been subjected to audit by the statutory auditors of the Company.
- 2 These audited 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 Exceptional items have been given 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 Company operates in multiple segments, hence segment wise reporting has been made.
- 5 The depreciation charge includes provision for impairment of assets at the Kanpur amusement park, possession of which was taken over by Kanpur Nagar Mahapalika upon expiry of the lease. These assets were not retrievable and have been considered unserviceable as per Ind AS 36 "Impairment of Assets. Other income includes, and is net of, miscellaneous liabilities written back and assets written off that are no longer payable or receivable.
- 6 The results of the Company are available at Company's website i.e. [www.sael.co.in](http://www.sael.co.in) and post dissemination at website of concerned Stock Exchange viz. [www.bseindia.com](http://www.bseindia.com).
- 7 Previous period figures have been regrouped / reclassified, wherever necessary, to conform to current period classification.

Place: New Delhi  
Date: 21/05/2026



**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			Year Ended	
	31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
<b>I. Segment Revenue</b>					
a. Entertainment	-	-	-	15.04	-
b. Trading	14.95	5.97	4.40	36.05	25.06
c. Others	6.31	4.81	10.85	20.51	42.84
<b>Total</b>	<b>21.26</b>	<b>10.78</b>	<b>15.25</b>	<b>71.60</b>	<b>67.90</b>
Less: Inter Segment Revenue	-	-	-	-	-
<b>Net Income from Operations</b>	<b>21.26</b>	<b>10.78</b>	<b>15.25</b>	<b>71.60</b>	<b>67.90</b>
Segment Results Profit (+)/loss (-) before tax and interest from each segment					
a. Entertainment	-	-	-	11.19	(27.46)
b. Trading	(10.23)	(11.79)	(13.87)	(42.69)	(31.37)
c. Others	6.31	4.81	10.85	20.51	42.84
<b>Total Segment Result</b>	<b>(3.92)</b>	<b>(6.98)</b>	<b>(3.02)</b>	<b>(10.99)</b>	<b>(15.99)</b>
Less: i) Interest Expenses	0.00	0.00	0.02	0.01	0.08
ii) Other un-allocable expenditure net off	-	-	-	-	-
Add: i) Unallocable income	(0.55)	0.03	(9.74)	(0.46)	(5.94)
<b>Total Profit/(Loss) Before Exceptional Items and Tax</b>	<b>(4.47)</b>	<b>(6.95)</b>	<b>(12.78)</b>	<b>(11.46)</b>	<b>(22.01)</b>
<b>Capital Employed</b> <b>(Segment Assets-Segment Liabilities)</b>					
a. Entertainment	0.00	0.00	27.56	0.00	27.56
b. Trading	5.58	20.09	3.56	5.58	3.56
c. Others	321.61	311.13	311.03	321.61	311.03
d. Unallocated	-	-	-	-	-
<b>Total</b>	<b>327.19</b>	<b>331.22</b>	<b>342.15</b>	<b>327.19</b>	<b>342.15</b>

For and on behalf of the Board of Directors



*(Signature)*

(Tej Bhan Gupta)  
Managing Director  
DIN: 00106181

*(Signature)*

Place: New Delhi  
Date: 21/05/2026

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CIN No.L91990UP1990PLC011753, Website: www.sael.co.in, Email: southasianenterprises@gmail.com

Audited Statement of Assets and Liabilities As at 31st March, 2026

(Rs. in Lakhs)

Particulars	As at 31st March 2026	As at 31st March 2025
<b>ASSETS</b>		
<b>Non-Current Assets</b>		
(a) Property, Plant and Equipment	0.20	4.26
(b) Financial Assets		
(i) Loans	-	0.45
(ii) Investment	8.61	8.61
(iii) Other financial assets	0.11	0.11
(c) Deferred tax asset (Net)	2.18	6.13
	<b>11.10</b>	<b>19.56</b>
<b>Current Assets</b>		
(a) Inventories	3.46	4.09
(b) Financial Assets		
(i) Trade Receivable	1.79	2.81
(ii) Cash and cash equivalents	7.06	12.32
(iii) Bank balances other than (iii) above	299.70	317.88
(c) Current Tax Assets (Net)	2.16	1.99
(d) Other current assets	7.22	7.48
	<b>321.39</b>	<b>346.57</b>
<b>Total Assets</b>	<b>332.49</b>	<b>366.13</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
(a) Equity Share capital	399.91	399.91
(b) Other Equity	(72.72)	(57.76)
	<b>327.19</b>	<b>342.15</b>
<b>LIABILITIES</b>		
<b>Non-Current Liabilities</b>		
(a) Financial Liabilities		
(b) Provisions	-	0.47
	-	<b>0.47</b>
<b>Current Liabilities</b>		
(a) Financial Liabilities		
(i) Trade payables		
i) Due to micro enterprises and small enterprises	-	-
ii) Due to other	0.23	0.88
(b) Other financial liabilities	0.88	13.49
(c) Other current liabilities	-	5.77
(d) Provisions	4.19	3.37
	<b>5.30</b>	<b>23.51</b>
<b>Total Equity and Liabilities</b>	<b>332.49</b>	<b>366.13</b>

For and on behalf of the Board of Directors



*(Signature)*

(Tej Bhan Gupta)  
Managing Director  
DIN: 00106181

Place : New Delhi  
Date: 21/05/2026

*(Signature)*

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**Audited Statement of Cash Flow for the Year ended 31st March, 2026**

(₹ in lakhs)

Particulars		For the year ended 31st March, 2026	For the year ended 31st March, 2025
<b>A.</b>	<b>Cash Flow from Operating Activities</b>		
	Profit/(loss) before tax	(11.46)	(340.53)
	<i>Adjustments for:-</i>		
	Depreciation	4.07	0.43
	Gain / (Loss) arising on Defined Employee Benefits	0.46	5.94
	Provision for Employee Benefits	0.35	2.82
	Profit/(Loss) on Sale of Investments	-	28.85
	Interest Income	(20.12)	(42.45)
	Finance Cost	0.01	0.08
	<b>Operating Profit before Working Capital Changes</b>	<b>(26.69)</b>	<b>(344.86)</b>
	<b>Movement in working capital</b>		
	Decrease/ (Increase) in Inventories	0.63	1.19
	Decrease/ (Increase) Other financial assets	0.00	0.10
	Decrease/ (Increase) Loan	0.45	275.97
	Decrease/ (Increase) Trade Receivable	1.03	1.74
	Decrease/ (Increase) Bank balances other than Cash & Cash Equivalents	18.15	(3.02)
	Decrease/ (Increase) Other current assets	0.26	4.11
	Increase / (Decrease) Trade Payable	(0.65)	(4.80)
	Increase / (Decrease) Other financial liabilities	(12.61)	(1.10)
	Increase / (Decrease) Other current liabilities	(5.77)	(0.76)
	<b>Cash Generated from Operations</b>	<b>(25.20)</b>	<b>(71.43)</b>
	Tax paid (Net of Refund)	(0.17)	1.19
	<b>Net Cash generate / (used in) Operating Activities</b>	<b>(25.37)</b>	<b>(70.24)</b>
<b>B.</b>	<b>Cash Flow from Investing Activities</b>		
	Proceeds from Property, Plant and Equipment	0.00	5.06
	Proceeds from Sale of Investments	-	30.00
	Interest Received	20.12	42.45
	<b>Net Cash generate / (used in) Investing Activities</b>	<b>20.12</b>	<b>77.51</b>
<b>C.</b>	<b>Cash Flow from Financing Activities</b>		
	Interest paid	(0.01)	(0.08)
	<b>Net Cash generated/ (used in) Financing Activities</b>	<b>(0.01)</b>	<b>(0.08)</b>
	<b>Net increase/ (decrease) in Cash &amp; Cash Equivalents</b>	<b>(5.26)</b>	<b>7.19</b>
	<b>Cash &amp; Cash Equivalents at the beginning of the period/year</b>	<b>12.32</b>	<b>5.13</b>
	<b>Cash &amp; Cash Equivalents at the end of the period/year</b>	<b>7.06</b>	<b>12.32</b>

For and on behalf of the Board of Directors

Place : New Delhi  
Date: 21/05/2026



  
 (Tej Bhan Gupta)  
 Managing Director  
 DIN: 00106181



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

(₹ in lakhs)

	Particulars	Quarter Ended			Year Ended	
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1	Total Income					
	- From Operations	14.95	5.97	4.40	36.05	25.06
	- From Others	6.31	4.81	10.85	35.55	42.84
	<b>Total</b>	<b>21.26</b>	<b>10.78</b>	<b>15.25</b>	<b>71.60</b>	<b>67.90</b>
2	Net Profit /(Loss) for the period (before Tax, Exceptional Items and /or extraordinary Item)	(4.47)	(6.95)	(12.78)	(11.46)	(22.01)
3	Net Profit /(Loss) for the period before Tax (After Exceptional Items and /or Extraordinary items)	(4.47)	(6.95)	(1.29)	(11.46)	(340.53)
4	Net Profit /(Loss) for the period after Tax (After exceptional Items and /or Extraordinary items)	(4.42)	(6.92)	(0.67)	(15.30)	(333.53)
5	Total Comprehensive Income [Comprising Profit/ (Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	(3.99)	(6.95)	28.94	(14.94)	(299.14)
6	Paid up Share Capital (F.V. of Rs.10/- each )	399.91	399.91	399.91	399.91	399.91
7	Other Equity	-	-	-	(72.72)	(57.76)
8	Earnings Per Share (EPS) :					
	<b>from continuing operations</b>					
	(1) Basic (In Rupees)	(0.11)	(0.17)	(0.02)	(0.38)	(8.34)
	(2) Diluted (In Rupees)	(0.11)	(0.17)	(0.02)	(0.38)	(8.34)
	<b>from discontinuing operations</b>					
	(1) Basic (In Rupees)	-	-	-	-	-
	(2) Diluted (In Rupees)	-	-	-	-	-

**NOTES:**

- The above is an extract of the detailed format of Quarterly / Yearly Financial Results filed with the Stock Exchange under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the Quarterly Financial Results are available on the Stock Exchange's website at <https://www.bseindia.com> and also on the Company's website at [www.sael.co.in](http://www.sael.co.in).
- Exceptional items have been given 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.
- The above audited financial results for the quarter and year ended 31/03/2026 were approved and taken on record in the Board meeting held on 21/05/2026 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.
- Corresponding figures of the previous period have been regrouped / rearranged, wherever necessary.

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



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

Place: New Delhi  
Date: 21/05/2026