

# SAI INDUSTRIES LIMITED

Regd. Office: 302, 3rd Floor, C-2/4, Community Centre Ashok Vihar,  
Phase-2, New Delhi, New Delhi, Delhi, India, 110052.

Website: [www.saiindustries.org.in](http://www.saiindustries.org.in) | EMAIL: [saiindustries884@gmail.com](mailto:saiindustries884@gmail.com)

CIN: L74999DL1991PLC045678

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24th, January, 2026

To,  
The Manager  
Bombay Stock Exchange Limited  
The Corporate Relationship Department,  
14<sup>th</sup> Floor, New Trading Ring,  
Rotunda Building Phiroze Jeejeebhoy Tower,  
Dalal Street Fort, Mumbai — 400001  
Scrip code -530905

**Sub: Outcome of the Board Meeting held on 24th, January, 2026**

Dear Sir/Madam,

In continuation to our letter dated 21st, January, 2026, this is to inform you that the Board of Directors of the Company at its meeting held today i.e. 24th January, 2026, have duly approved the Unaudited Financial Results for the quarter ended December, 31, 2025. The meeting of the Board of Directors commenced at 5.00 P.M. and concluded at 5 :30 P.M.

A copy of the said Results along with the Limited Review Report in terms of Regulation 33 & 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 is enclosed herewith. This is  
A copy of the said Results along with the Limited Review Report in terms of Regulation 33 & 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 is enclosed herewith. This is  
for your information and record.

Thanking you.

Yours faithfully

FOR SAI INDUSTRIES LIMITED

  
AJAY  
DIRECTOR  
DIN : 09212447



# *Girotra & Co.*

## Chartered Accountants

3531, Sector 35-D, Chandigarh-160 022

Mobile : 93161 23000

e-mail : girotra@icai.org

### LIMITED REVIEW REPORT ON THE STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDING ON 31<sup>TH</sup>, DECEMBER, 2025

To

Board Of Directors

SAI INDUSTRIES LIMITED

We have reviewed the accompanying statement of unaudited financial results of **SAI INDUSTRIES LIMITED** for the period ended 31st December, 2025. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Girotra & Co.  
Chartered Accountants

Rajesh Girotra, Partner.  
M No 087274



Place:- Chandigarh

Date:- 24/01/2026

UDIN:- 26087274YZBWFZ4546

# **SAI INDUSTRIES LIMITED**

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Phase-2, New Delhi, New Delhi, Delhi, India, 110052.

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CIN: L74999DL1991PLC045678

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**CERTIFIED TRUE COPY OF THE RESOLUTION PASSED AT THE MEETING OF THE BOARD OF DIRECTORS OF SAI INDUSTRIES LIMITED HELD ON 15<sup>th</sup> JANUARY, 2026 AT 12 PM AT 302, 3RD FLOOR, C-2/4, COMMUNITY CENTRE ASHOK VIHAR, PHASE-2, NEW DELHI - 110052**

**“RESOLVED THAT** the Unaudited Financial Statements of the Company for the quarter ended 31st December 2025, as placed before the Board and initialed by the Chairperson for the purpose of identification, be and are hereby approved.

**RESOLVED FURTHER THAT** Mr. Ajay, Director (DIN: 09212447), be and is hereby authorized to sign the said Financial Statements for and on behalf of the Board of Directors of the Company and to do all such acts, deeds and things as may be necessary in this regard.

//CERTIFIED TRUE COPY//

**For SAI INDUSTRIES LIMITED**



**YOGENDER**

**Director**

**DIN : 09376906**

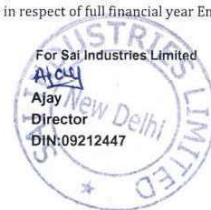
Sai Industries Limited  
CIN: L74999DL1991PLC045678  
Regd. Office: 302, 3rd Floor, C-2/4, Community Centre Ashok Vihar, phase-2, New Delhi, India, 110052  
Tel No. 9717740069, Email Id salindustries884@gmail.com, Website: www.saiindustries.org.in  
Statement of Un-Audited Financial Results for the Quarter Ended 31st December 2025

| S.No. | Particulars                                                                                     | Quarter Ended              |                         |                            | (Rs. in Lacs except per share data) |                            |                                       |
|-------|-------------------------------------------------------------------------------------------------|----------------------------|-------------------------|----------------------------|-------------------------------------|----------------------------|---------------------------------------|
|       |                                                                                                 | 31.12.2025<br>(Un-Audited) | 31.12.2024<br>(Audited) | 30.09.2025<br>(Un-Audited) | 31.12.2025<br>(Un-Audited)          | 31.12.2024<br>(Un-Audited) | Year Ended<br>31.03.2025<br>(Audited) |
| 1     | Income from operations                                                                          |                            |                         |                            |                                     |                            |                                       |
|       | (a) Net sales/income from operations(net of excise duty)                                        | -                          | -                       | -                          | -                                   | -                          | -                                     |
|       | (b) Other operating Income                                                                      | -                          | -                       | -                          | -                                   | -                          | -                                     |
|       | Total Income from operations (net)                                                              | -                          | -                       | -                          | -                                   | -                          | -                                     |
| 2     | Expenses                                                                                        |                            |                         |                            |                                     |                            |                                       |
|       | (a) Cost of Materials Consumed                                                                  |                            |                         |                            |                                     |                            |                                       |
|       | (b) Purchases of Stock-in-Trade                                                                 | -                          | -                       | -                          | -                                   | -                          | -                                     |
|       | (c) Changes in inventories of finished goods, Stock-in -Trade and work-in-progress              | -                          | -                       | -                          | -                                   | -                          | -                                     |
|       | (d) Employees benefit expenses                                                                  | -                          | -                       | -                          | -                                   | -                          | -                                     |
|       | (e) Depreciation and amortisation expense                                                       | -                          | -                       | -                          | -                                   | -                          | -                                     |
|       | (f) Other Expenses                                                                              | 0.30                       | 0.33                    | 2.04                       | 2.37                                | 1.47                       | 1.94                                  |
|       | (g) Legal and Professional Charges                                                              | 0.03                       | 0.45                    | 0.09                       | 0.11                                | 0.45                       | 1.35                                  |
|       | Total Expenses                                                                                  | 0.33                       | 0.78                    | 2.13                       | 2.48                                | 1.91                       | 3.29                                  |
| 3     | Profit / (Loss) from operations before finance costs and exceptional items (1 -2)               | (0.33)                     | (0.78)                  | (2.13)                     | (2.48)                              | (1.91)                     | (3.29)                                |
| 4     | Finance Cost                                                                                    | -                          | -                       | -                          | -                                   | -                          | -                                     |
| 5     | Profit / (Loss) from ordinary activities after finance costs but before exceptional items (3-4) | (0.33)                     | (0.78)                  | (2.13)                     | (2.48)                              | (1.91)                     | (3.29)                                |
| 6     | Exceptional items                                                                               |                            |                         |                            | -                                   | -                          | -                                     |
| 7     | Profit / (Loss) from ordinary activities before tax (5-6)                                       | (0.33)                     | (0.78)                  | (2.13)                     | (2.48)                              | (1.91)                     | (3.29)                                |
| 8     | Tax expense:                                                                                    |                            |                         |                            |                                     |                            |                                       |
|       | (1) Current Tax                                                                                 | -                          | -                       | -                          | -                                   | -                          | -                                     |
|       | (2) Deferred Tax                                                                                | -                          | -                       | -                          | -                                   | -                          | -                                     |
| 9     | Net Profit / (Loss) from ordinary activities after tax (7-8)                                    | (0.33)                     | (0.78)                  | (2.13)                     | (2.48)                              | (1.91)                     | (3.29)                                |
|       | 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 items that will be reclassified to profit or loss      | -                          | -                       | -                          | -                                   | -                          | -                                     |
| 11    | Net Profit / (Loss) for the period (9-10)                                                       | (0.33)                     | (0.78)                  | (2.13)                     | (2.48)                              | (1.91)                     | (3.29)                                |
| 12    | Share of profit/(loss) of associates                                                            | -                          | -                       | -                          | -                                   | -                          | -                                     |
| 13    | Minority interest                                                                               | -                          | -                       | -                          | -                                   | -                          | -                                     |
| 14    | Profit/Loss after taxes, minority interest, and share of profit/(loss) of associates            | (0.33)                     | (0.78)                  | (2.13)                     | (2.48)                              | (1.91)                     | (3.29)                                |
| 15    | Paid up equity share capital(Face Value Rs.10/- per share)                                      | 296.76                     | 296.76                  | 296.76                     | 296.76                              | 296.76                     | 296.76                                |
| 16    | Reserve (Excluding Revaluation Reserves)                                                        | (478.33)                   | (474.46)                | (478.00)                   | (478.33)                            | (474.46)                   | (475.84)                              |
| 17    | Earnings Per Share (EPS) (before extraordinary items)                                           |                            |                         |                            |                                     |                            |                                       |
|       | (1) Basic                                                                                       | (0.00)                     | (0.00)                  | (0.01)                     | (0.01)                              | (0.01)                     | (0.01)                                |
|       | (2) Diluted                                                                                     | (0.00)                     | (0.00)                  | (0.01)                     | (0.01)                              | (0.01)                     | (0.01)                                |
| 18    | Earnings Per Share (EPS) (after extraordinary items)                                            |                            |                         |                            |                                     |                            |                                       |
|       | (1) Basic                                                                                       | (0.00)                     | (0.00)                  | (0.01)                     | (0.01)                              | (0.01)                     | (0.01)                                |
|       | (2) Diluted                                                                                     | (0.00)                     | (0.00)                  | (0.01)                     | (0.01)                              | (0.01)                     | (0.01)                                |

**Notes:**

- 1) The above financial results of Sai Industries Limited were reviewed by the Audit Committee of the Board of Directors and approved by the Board of Directors at their respective meetings held on June 29 and 30, 2021 resp. and have been audited by the statutory auditors of the Company
- 2) The financial results have been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards ("IND AS") notified under the Companies (Indian Accounting Standards) Rule, 2015, as amended from time to time, specified under section 133 of the Companies Act, 2013
- 3) The necessary certificate / report in respect of the above results in terms of requirement of Regulation 33 of the SEBI (Listing Obligations and Other Disclosure Requirements) Regulations, 2015, has been placed before the Board of Directors.
- 4) Previous period amounts have been regrouped/ reclassified in compliance with IND-AS to make them comparable with those of current period/ year.
- 5) The above results are also available on the Company's website
- 6) The Company operates in single segment and hence separate segment reporting is not applicable as per Ind AS 108.
- 7) The figures for the current quarter and the quarter ended December 31, 2025 are the balancing figures between the audited figures in respect of full financial year Ended march 31, 2025 and the published year to date figures upto first quarter of the relevant financial year.

Place: Delhi  
Date: 15.01.2026



## Sai Industries Limited

CIN: L74999DL1991PLC045678

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Tel No. 9717740069, Email Id salindustries884@gmail.com, Website: www.salindustries.org.in

(Rs. in Lacs except per share data)

| UNAUDITED STATEMENT OF ASSETS AND LIABILITIES AS ON 31st December, 2024 |                             |                          |
|-------------------------------------------------------------------------|-----------------------------|--------------------------|
| Particulars                                                             | As on 31-12-2024 Un-Audited | As on 31-03-2024 Audited |
| <b>ASSETS</b>                                                           |                             |                          |
| <b>NON-CURRENT ASSETS</b>                                               |                             |                          |
| Property, Plant and Equipment                                           | -                           | -                        |
| Intangible Assets                                                       | -                           | -                        |
| Financial Assets                                                        | -                           | -                        |
| (i) Investments                                                         | 731.00                      | 31.00                    |
| (ii) Others                                                             | -                           | -                        |
| Deferred Tax Assets (Net)                                               | -                           | -                        |
| <b>TOTAL NON-CURRENT ASSETS</b>                                         | <b>731.00</b>               | <b>31.00</b>             |
| <b>CURRENT ASSETS</b>                                                   |                             |                          |
| Inventories                                                             | -                           | -                        |
| Financial Assets                                                        |                             |                          |
| (i) Trade receivable                                                    | -                           | -                        |
| (ii) Trade Advances                                                     | -                           | -                        |
| (iii) Cash & Cash Equivalents                                           | -                           | 0.50                     |
| (iv) Bank Balances other than (iii) above                               | 0.09                        | -                        |
| (iv) Loans & deposits                                                   | -                           | -                        |
| Current Tax Assets (Net)                                                | -                           | -                        |
| Other Current assets                                                    | -                           | -                        |
| <b>TOTAL CURRENT ASSETS</b>                                             | <b>0.09</b>                 | <b>0.50</b>              |
| <b>TOTAL ASSETS</b>                                                     | <b>731.09</b>               | <b>31.50</b>             |
| <b>EQUITY AND LIABILITIES</b>                                           |                             |                          |
| <b>EQUITY</b>                                                           |                             |                          |
| (a) Equity Share capital                                                | 296.76                      | 296.76                   |
| (b) Other Equity                                                        | (474.46)                    | (472.55)                 |
| <b>TOTAL EQUITY</b>                                                     | <b>(177.70)</b>             | <b>(175.79)</b>          |
| <b>NON-CURRENT LIABILITIES</b>                                          |                             |                          |
| (a) Provisions                                                          | -                           | -                        |
| <b>TOTAL NON-CURRENT LIABILITIES</b>                                    | <b>-</b>                    | <b>-</b>                 |
| <b>CURRENT LIABILITIES</b>                                              |                             |                          |
| (a) Financial Liabilities                                               |                             |                          |
| (i) Borrowings                                                          | 823.47                      | 121.97                   |
| (ii) Trade Payables                                                     | 0.41                        | 0.41                     |
| (iii) Others                                                            | 84.91                       | 84.91                    |
| (b) Other Current liabilities                                           | -                           | -                        |
| (c) Provisions                                                          | -                           | -                        |
| <b>TOTAL CURRENT LIABILITIES</b>                                        | <b>908.79</b>               | <b>207.29</b>            |
| <b>TOTAL LIABILITIES</b>                                                | <b>908.79</b>               | <b>207.29</b>            |
| <b>TOTAL EQUITY AND LIABILITIES</b>                                     | <b>731.09</b>               | <b>31.50</b>             |

For Sai Industries Limited



Place: Delhi

Date: 15.01.2026

**Sai Industries Limited**  
CIN L65990DL1084PLC018035  
Regd. Office: 302, 3rd Floor, C-2/4, Community Centre Ashok Vihar, phase-2, New Delhi, India, 110052  
Un-audited Cash Flow Statment For The Quarter Ended 31st December, 2024

| Statement of Cash Flows for the Quarter Ended 31st December 2024 |            |          |            |         |
|------------------------------------------------------------------|------------|----------|------------|---------|
| Particulars                                                      | 31.12.2024 |          | 31.03.2024 |         |
| (Rs. in 'Lacs)                                                   |            |          |            |         |
| <b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>                    |            |          |            |         |
| Net Profit/ (Loss) before tax & Extraordinary Items              |            | (2.48)   |            | (11.87) |
| Adjustments for:                                                 |            |          |            |         |
| Provisions & Contingencies                                       | -          | -        | -          | -       |
| Depreciation                                                     | -          | -        | -          | -       |
| Operating profit/ (loss) before working capital changes.         |            | (2.48)   |            | (11.87) |
| <b>Adjustments for Current Assets &amp; Liabilities:</b>         |            |          |            |         |
| (Increase) Decrease in Loan & Advances                           | -          | -        | -          | -       |
| (Increase) Decrease in Closing Stock                             | -          | -        | -          | -       |
| (Increase) Decrease in Trade Receivables                         | -          | -        | -          | -       |
| Increase (Decrease) in Short Term Provisions                     | -          | -        | -          | -       |
| Increase (Decrease) in Other Current Liabilities                 | -          | -        | 0.40       | -       |
| Increase (Decrease) in Trade Creditors                           | (0.00)     | -        | (3.71)     | -       |
| (Increase) Decrease in Other Current Assets                      | -          | -        | -          | -       |
| (Increase) Decrease in Currents Tax Assets(Net)                  | -          | -        | -          | -       |
| Increase (Decrease) in Borrowings                                | -          | (0.00)   | 0.00       | (3.31)  |
| Cash generated from operations.                                  |            | (2.48)   |            | (15.18) |
| Less: Direct Taxes Paid                                          |            | -        |            | -       |
| Less: Prior Period Expenses Paid during the year                 |            | -        |            | -       |
| Cash Flow before extraordinary Items.                            |            | (2.48)   |            | (15.18) |
| - Extraordinary Items.                                           |            | -        |            | -       |
| Net cash from operating activities.                              |            | (2.48)   |            | (15.18) |
| <b>B. CASH FROM INVESTING ACTIVITIES</b>                         |            |          |            |         |
| Proceeds from sale of Investment                                 | -          | -        | -          | -       |
| Investment Purchased                                             | (700.00)   | -        | -          | -       |
| Purchase of Fixed Assets                                         | -          | -        | -          | -       |
| Net Cash From Investing activities                               |            | (700.00) | -          | -       |
| <b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>                    |            |          |            |         |
| Share Capital                                                    | -          | -        | -          | -       |
| Long Term Borrowings                                             | 701.50     | 701.50   | 15.32      | 15.32   |
| Other                                                            | -          | -        | -          | -       |
| Net Cash from Financing Activity                                 |            | 701.50   |            | 15.32   |
| Net increase/ (Decrease) in cash & cash equivalents              |            | (0.98)   |            | 0.14    |
| Opening Cash and Cash Equivalents                                |            | 0.50     |            | 0.36    |
| Closing Cash and Cash Equivalents                                |            | (0.48)   |            | 0.50    |
| <b>Cash &amp; cash equivalents includes</b>                      |            |          |            |         |
| Cash in hand                                                     |            | 0.09     |            | -       |
| With Scheduled Bank                                              |            | -        |            | 0.50    |
| In Current Accounts                                              |            | -        |            | -       |
| In Fixed Deposit Account                                         |            | (0.57)   |            | 0.50    |

**Explanatory Notes to Cash Flow Statement**

The Cash Flow Statement is prepared by using indirect method in accordance with the format prescribed by Indian Accounting Standard 7.

For and on behalf of the Board  
Sai Industries Limited



Place: Delhi  
Date: 15.01.2026