

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



February 13, 2025

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

Scrip code: 526477

Sub.: Outcome of Board Meeting held on 13/02/2025.

Dear Sir/ Madam,

We wish to inform you that pursuant to Regulation 30 and Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('listing regulations'), the Board at its meeting held today i.e. 13/02/2025 which commenced at 4:00 p.m. and concluded at 6:30 p.m., inter-alia, considered and approved the Unaudited Financial Results (Standalone and Consolidated) for the quarter and nine months ended 31st December 2024.

1. In this connection, we enclose the following:

- a. Certified copy of the Unaudited Financial Results (Standalone and Consolidated) of the Company for the quarter and nine months ended 31st December 2024.
 - b. 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 nine months ended 31st December 2024. It is hereby declared that there are no adverse comments by Auditors in their report.
 - c. The Results are also being published in newspapers as per requirement of the Listing Regulations in the prescribed format.
2. The Board of Directors has also accorded in principle approval for sale of entire stake of Company in its subsidiary viz. 'Chai Thela Private Limited', subject to requisite approvals and compliances as may be required for this purpose.

Kindly acknowledge the receipt.

Thanking you,
for South Asian Enterprises Limited

Tej Bhan Gupta
Managing Director
DIN: 00106181



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 REVIEW REPORT ON REVIEW OF STANDALONE UNAUDITED QUARTERLY FINANCIAL RESULTS OF SOUTH ASIAN ENTERPRISES LIMITED PURSUANT TO REGULATION 33 OF SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATION, 2015, AS AMENDED, FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2024.

**TO,
THE BOARD OF DIRECTORS OF
SOUTH ASIAN ENTERPRISES LIMITED**

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of SOUTH ASIAN ENTERPRISES LIMITED (the "Company"), for the quarter ended 31st December, 2024 and the year-to-date results for the period from April 01, 2024 to December 31, 2024 (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) including relevant circulars issued by the SEBI from time to time.
2. This 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 the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion 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 as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, 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 No. 000181N)

CA P.C. Agiwal
M.No. 080475



UDIN: 25080475BMLAUS8070

Place: New Delhi

Date: 13th February, 2025

SOUTH ASIAN ENTERPRISES LIMITED

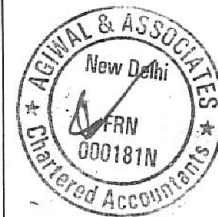
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Corp. Office: 90, Okhla Industrial Estate, Phase-III, New Delhi-110 020, Ph. No. 011-46656666
CIN No.L91990UP1990PLC011753, Website: www.sael.co.in, Email: southasianenterprises@gmail.com

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2024

S. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
		(₹ in lakhs)					
	Income						
I	Revenue from Operations	6.89	2.63	11.95	20.66	34.70	55.93
II	Other Income	10.75	10.76	10.73	31.99	33.48	46.58
III	Total Income (I+II)	17.64	13.39	22.68	52.65	68.18	102.51
IV	Expenses						
	i) Purchases of Stock-in-Trade	4.57	1.29	10.01	11.80	21.71	35.71
	ii) Changes in Inventories of Stock-in-Trade	0.63	0.14	(3.06)	1.27	(0.04)	2.04
	iii) Employees Benefit Expense	2.93	7.26	7.02	15.64	20.84	32.04
	iv) Finance Costs	0.01	0.01	0.00	0.06	0.00	0.01
	v) Depreciation and Amortization Expenses	0.08	0.09	0.23	0.39	0.54	0.72
	vi) Other Expenses	11.63	9.88	11.46	32.72	31.30	45.11
V	Total Expenses (IV)	19.85	18.67	25.66	61.88	74.35	115.63
VI	Profit/(Loss) Before Exceptional Items and Tax (III-V)	(2.21)	(5.28)	(2.98)	(9.23)	(6.17)	(13.12)
VII	Exceptional Items						
	(i) Provision for impairment loss on Investment/ doubtful loans and advances/ other financial assets	320.78	-	-	320.78	-	-
VIII	Profit/(Loss) Before Tax after exceptional items (VI-VII)	(322.99)	(5.28)	(2.98)	(330.01)	(6.17)	(13.12)
IX	Tax Expenses						
	i) Current Tax	-	-	-	-	-	-
	ii) Deferred Tax	5.86	0.90	0.02	6.38	(0.64)	0.02
	Total (IX)	5.86	0.90	0.02	6.38	(0.64)	0.02
X	Profit/(Loss) After Tax (VIII+IX)	(317.13)	(4.38)	(2.96)	(323.63)	(6.81)	(13.10)
XI	Other Comprehensive Income						
	(i) Items that will not be reclassified to profit or loss						
	Gain / (loss) arising on Defined Employee Benefits	(1.27)	(1.26)	0.32	(3.79)	0.96	5.07
	Gain / (loss) arising on fair valuation of Equity Instrument	-	-	-	-	-	-
	(ii) Income Tax relating to items that will not be reclassified to profit / (loss)	0.33	0.33	(0.08)	0.99	(0.25)	(1.32)
XII	Other comprehensive income / (loss)	(0.94)	(0.93)	0.24	(2.80)	0.71	3.75
XIII	Total Comprehensive Income for the period (X+XII)	(318.07)	(5.31)	(2.72)	(326.43)	(6.10)	(9.35)
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	-	-	-	-	-	-
XVI	Earnings Per Equity Share (EPS) :						
	from continuing operations (not annualised)* (before exceptional items) #						
	(1) Basic (In Rupees)	0.09	(0.11)	(0.07)	(0.07)	(0.17)	(0.33)
	(2) Diluted (In Rupees)	0.09	(0.11)	(0.07)	(0.07)	(0.17)	(0.33)
	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)	(7.93)	(0.11)	(0.07)	(8.09)	(0.17)	(0.33)
	(2) Diluted (In Rupees)	(7.93)	(0.11)	(0.07)	(8.09)	(0.17)	(0.33)
	from discontinuing operations (not annualised)* (after exceptional items)						
	(1) Basic (In Rupees)	-	-	-	-	-	-
	(2) Diluted (In Rupees)	-	-	-	-	-	-

* Applicable in the case of Quarter & Nine Months Results only.

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



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Reporting of Standalone Segment-wise Revenue, Results and Capital Employed

(₹ in lakhs)

Particulars	Quarter Ended			Nine Months Ended		Year Ended
	31.12.2024 (Unaudited)	30.09.2024 (Unaudited)	31.12.2023 (Unaudited)	31.12.2024 (Unaudited)	31.12.2023 (Unaudited)	31.03.2024 (Audited)
I. Segment Revenue						
a. Entertainment	0.00	-	0.00	0.00	1.69	1.69
b. Trading	6.89	2.63	11.95	20.66	33.01	54.24
c. Food and Beverage	0.00	-	-	-	-	-
d. Others	10.75	10.76	10.73	31.99	33.48	46.58
Total	17.64	13.39	22.68	52.65	68.18	102.51
Less: Inter Segment Revenue	-	-	-	-	-	-
Net Income from Operations	17.64	13.39	22.68	52.65	68.18	102.51
Segment Results Profit (+)/loss (-) before tax and interest from each segment						
a. Entertainment	-	(13.57)	(11.59)	(27.46)	(28.75)	(43.01)
b. Trading	(2.91)	(3.71)	(1.80)	(6.18)	(9.94)	(11.61)
c. Food and Beverage	-	-	-	-	-	-
d. Others	10.75	10.76	10.73	31.99	33.48	46.58
Total Segment Result	7.84	(6.52)	(2.66)	(1.65)	(5.21)	(8.04)
Less: i) Interest Expenses	0.01	0.01	0.00	0.06	0.00	0.01
ii) Other un-allocable expenditure net off	11.32	-	-	11.32	-	-
Add: i) Unallocable income	1.28	1.25	(0.32)	3.80	(0.96)	(5.07)
Total Profit/(Loss) Before Exceptional Items and Tax	(2.21)	(5.28)	(2.98)	(9.23)	(6.17)	(13.12)
Capital Employed (Segment Assets-Segment Liabilities)						
a. Entertainment	16.10	17.51	15.71	16.10	15.71	22.66
b. Trading	3.08	3.69	11.13	3.08	11.13	2.40
c. Others	295.67	611.72	617.73	295.67	617.73	616.22
d. Food and Beverage	-	-	-	-	-	-
e. Unallocated	-	-	-	-	-	-
Total	314.85	632.92	644.57	314.85	644.57	641.28

For and on behalf of the Board



(Signature)

(Tej Bhan Gupta)
Managing Director
DIN: 00106181



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 REVIEW REPORT ON REVIEW OF CONSOLIDATED UNAUDITED QUARTERLY FINANCIAL RESULTS OF SOUTH ASIAN ENTERPRISES LIMITED PURSUANT TO REGULATION 33 OF SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATION, 2015, AS AMENDED, FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2024.

**TO,
THE BOARD OF DIRECTORS OF
SOUTH ASIAN ENTERPRISES LIMITED**

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of SOUTH ASIAN ENTERPRISES LIMITED (the "Company"), for the quarter ended 31st December, 2024 and the year-to-date results for the period from April 01, 2024 to December 31, 2024 (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) including relevant circulars issued by the SEBI from time to time.
2. This 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 the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion 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.

We also performed procedures in accordance with the circular CIR/CFD/CMD/1/44/2019 dated 29 march 2019 issued by SEBI under regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the results of the following entities:
Subsidiary: Chai Thela Private Limited
5. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, 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 No. 000181N)

CA P.C. Agiwal
M.No. 080475



UDIN: 25080475BMLAU73042
Place: New Delhi
Date: 13th February, 2025

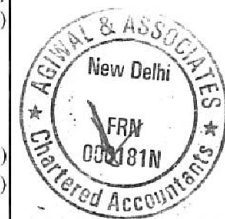
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STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2024

		CONSOLIDATED					
		(₹ in lakhs)					
S. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31.12.2024 (Unaudited)	30.09.2024 (Unaudited)	31.12.2023 (Unaudited)	31.12.2024 (Unaudited)	31.12.2023 (Unaudited)	31.03.2024 (Audited)
	Income						
I	Revenue from Operations	37.02	46.06	130.98	150.72	397.68	517.12
II	Other Income	34.98	7.71	14.58	48.59	35.64	70.03
III	Total Income (I+II)	72.00	53.77	145.56	199.31	433.32	587.15
IV	Expenses						
	i) Purchases of Stock-in-Trade	11.83	12.63	36.32	47.20	125.03	167.73
	ii) Changes in Inventories of Stock-in-Trade	2.95	1.40	(1.43)	5.46	1.12	5.42
	iii) Employees Benefit Expense	7.37	13.15	30.32	31.85	103.06	139.57
	iv) Finance Costs	0.14	9.47	17.62	17.19	30.51	38.74
	v) Depreciation and Amortization Expenses	5.41	3.87	16.80	21.39	52.40	82.11
	vi) Other Expenses	25.65	31.74	65.46	101.65	216.22	288.30
V	Total Expenses (IV)	53.35	72.26	165.09	224.74	528.34	721.87
VI	Profit/(Loss) Before Exceptional Items and Tax (III-V)	18.65	(18.49)	(19.53)	(25.43)	(95.02)	(134.72)
VII	Exceptional Items						
	(i) Provision for impairment loss on Investment/ doubtful loans and advances/ other financial assets	160.87	-	-	160.87	-	-
VIII	Profit/(Loss) Before Tax after exceptional items (VI-VII)	(142.22)	(18.49)	(19.53)	(186.30)	(95.02)	(134.72)
IX	Tax Expenses						
	i) Current Tax	-	-	-	-	-	-
	ii) Deferred Tax	5.08	(0.82)	0.61	4.35	0.56	(1.78)
	Total (IX)	5.08	(0.82)	0.61	4.35	0.56	(1.78)
X	Profit/(Loss) After Tax (VIII+IX)	(137.14)	(19.31)	(18.92)	(181.95)	(94.46)	(136.50)
XI	Other Comprehensive Income						
	(i) Items that will not be reclassified to profit or loss						
	Gain / (loss) arising on Defined Employee Benefits	(0.71)	(0.71)	(0.29)	(2.13)	(0.87)	4.25
	Gain / (loss) arising on fair valuation of Equity Instrument	-	-	-	-	-	-
	(ii) Income Tax relating to items that will not be reclassified to profit / (loss)	0.18	0.19	0.08	0.55	0.23	(1.10)
XII	Other comprehensive income / (loss)	(0.53)	(0.52)	(0.21)	(1.58)	(0.64)	3.15
XIII	Total Comprehensive Income for the period (X+XII)	(137.67)	(19.83)	(19.13)	(183.53)	(95.10)	(133.35)
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	-	-	-	-	-	-
XVI	Earnings Per Equity Share (EPS) :						
	from continuing operations (not annualised)* (before exceptional items)						
	(1) Basic (In Rupees)	0.39	(0.33)	(0.32)	(0.35)	(1.49)	(2.19)
	(2) Diluted (In Rupees)	0.39	(0.33)	(0.32)	(0.35)	(1.49)	(2.19)
	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)	(3.63)	(0.33)	(0.32)	(4.37)	(1.49)	(2.19)
	(2) Diluted (In Rupees)	(3.63)	(0.33)	(0.32)	(4.37)	(1.49)	(2.19)
	from discontinuing operations (not annualised)* (after exceptional items)						
	(1) Basic (In Rupees)	-	-	-	-	-	-
	(2) Diluted (In Rupees)	-	-	-	-	-	-

* Applicable in the case of Quarter & Nine Months Results only.



Reporting of Consolidated Segment-wise Revenue, Results and Capital Employed

(₹ in lakhs)

Particulars	Quarter Ended			Nine Months Ended		Year Ended
	31.12.2024 (Unaudited)	30.09.2024 (Unaudited)	31.12.2023 (Unaudited)	31.12.2024 (Unaudited)	31.12.2023 (Unaudited)	31.03.2024 (Audited)
I. Segment Revenue						
a. Entertainment	-	-	-	-	1.69	1.69
b. Trading	6.89	2.63	11.95	20.66	33.01	54.24
c. Food and Beverage	30.13	43.43	119.03	130.06	362.98	461.20
d. Others	34.98	7.71	14.58	48.59	35.64	70.02
Total	72.00	53.77	145.56	199.31	433.32	587.15
Less: Inter Segment Revenue	-	-	-	-	-	-
Net Income from Operations	72.00	53.77	145.56	199.31	433.32	587.15
Segment Results Profit (+)/loss (-) before tax and interest from each segment						
a. Entertainment	-	(13.57)	(11.60)	(27.46)	(28.75)	(43.00)
b. Trading	(2.91)	(3.71)	(1.80)	(6.18)	(9.94)	(11.61)
c. Food and Beverage	(1.25)	3.80	(2.80)	(9.74)	(60.59)	(110.52)
d. Others	34.98	7.71	14.58	48.59	35.64	70.02
Total Segment Result	30.82	(5.77)	(1.62)	5.21	(63.64)	(95.11)
Less: i) Interest Expenses	0.14	9.47	17.62	17.19	30.51	38.74
ii) Other un-allocable expenditure net off	11.32	-	-	11.32	-	-
Add: i) Unallocable income	(0.71)	(3.25)	(0.29)	(2.13)	(0.87)	(0.87)
Total Profit/(Loss) Before Exceptional Items and Tax	18.65	(18.49)	(19.53)	(25.43)	(95.02)	(134.72)
Capital Employed (Segment Assets-Segment Liabilities)						
a. Entertainment	16.10	17.51	15.71	16.10	15.71	22.66
b. Trading	3.08	3.69	11.13	3.08	11.13	2.40
c. Others	3.01	324.78	347.89	3.01	347.89	340.46
d. Food and Beverage	(36.92)	(223.07)	(167.72)	(36.92)	(167.72)	(196.73)
e. Unallocated	-	-	-	-	-	-
Total	(14.73)	122.91	207.01	(14.73)	207.01	168.79

For and on behalf of the Board



(Signature)

(Tej Bhan Gupta)
 Managing Director
 DIN: 00106181

NOTES:

- 1 The standalone and consolidated unaudited Financial Results have been approved and taken on record by the Board of Directors of South Asian Enterprises Limited ("the Company") in its meeting held on 13th February, 2025 after being reviewed and recommended by the Audit Committee on the same date.
- 2 The limited review for the quarter and nine months ended 31st December, 2024, has been conducted by the Statutory Auditors of the Company.
- 3 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.
- 4 Exceptional items have been given in the Statement of Financial Results in accordance with applicable IND AS and other regulations.
- 5 In the Standalone Unaudited Financial Results under the head Exceptional Items amount of Rs.320.78 lakhs consisting of the provision for impairment loss on loan of Rs. 265.00 Lakhs granted to Chai Thela Private Limited. ('CTPL'), the Subsidiary Company, interest accrued thereon of Rs.27.67 Lakhs till 31/12/2024 and amount of Rs.28.11 Lakhs being impairment loss on the value of investment in equity shares of CTPL by the company, has been eliminated in consolidated financial results as per Ind AS and other applicable regulations. The said subsidiary had been continuously incurring losses and had not been able to repay the loan as well as interest thereon and therefore, the said subsidiary had requested for complete waiver of entire principal of loan and interest accrued from Oct. 2023, which is under consideration of the management. Accordingly, the provision has been made as per approval of the Board of Directors in its meeting held on 13/02/2025 to comply with applicable accounting practices and other regulations.
- 6 The Company operates in multiple segments, hence segment wise reporting has been made.
- 7 The consolidated financial results include the financial results of the subsidiary company viz. Chai Thela Private Limited. The Consolidated financial results have been prepared as per IND AS 110 on Consolidated Financial Statements.
- 8 In the Consolidated financial results under the head Exceptional Items, the amount of impairment loss of Rs.160.87 lakhs has been provided in respect of Goodwill created while earlier making investment in the equity shares of CTPL, its subsidiary company.
- 9 In the Consolidated financial results, The EPS (before exceptional items) has been calculated taking Profit/ (Loss) After Tax attributable to the Shareholders of the Company after considering Exceptional Items. The EPS (after exceptional items) has been calculated taking the Profit / (Loss) after Tax attributable to the Shareholders of the Company.
- 10 Previous period figures have been regrouped / reclassified, wherever necessary, to conform to current period classification.
- 11 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.



Place: New Delhi
Date: 13/02/2025

For and on behalf of the Board


(Tej Bhan Gupta)
Managing Director
DIN: 00106181

