

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



November 11, 2024

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

Scrip code: 526477

Sub.: Outcome of Board Meeting held on 11/11/2024.

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. 11/11/2024 which commenced at 3:00 p.m. and concluded at 6:00 p.m., inter-alia, considered and approved the Unaudited Financial Results (Standalone and Consolidated) for the quarter and half year ended 30th September, 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 half year ended 30th September, 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 half year ended 30th September, 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 disclosure of related party transactions under regulation 23(9) of the listing regulations is not applicable on the Company in terms of exemption claimed vide letter dated 16th October, 2024 under regulation 15(2) of the listing regulations.

Kindly acknowledge the receipt.

Thanking you,
for South Asian Enterprises Limited

Vishesh Jain
Compliance Officer
M. No.: A68586





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 ENDED SEPTEMBER 30, 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 30th September, 2024 and the year-to-date results for the period from April 01, 2024 to September 30, 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)

P. Agiwal

CA P.C. Agiwal

Partner

M. No.: 080475

UDIN: 24080475BKFLDL2094



Place: New Delhi

Date: 11/11/2024

SOUTH ASIAN ENTERPRISES LIMITED

Regd. Office: Room No.1, 4/25, Gagan Deep, Triveni Nagar, Meerpur Cantt, Kanpur -208004 (U.P.)
 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 STANDLONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2024

(₹ in lakhs)

S. No.	Particulars	Quarter Ended			Six Months Ended		Year Ended
		30.09.2024	30.09.2023	30.06.2024	30.09.2024	30.09.2023	31.03.2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	Income						
I	Revenue from Operations	2.63	20.53	11.14	13.77	22.76	55.93
II	Other Income	10.76	10.56	10.48	21.24	22.75	46.58
III	Total Income (I+II)	13.39	31.09	21.62	35.01	45.51	102.51
IV	Expenses						
	i) Purchases of Stock-in-Trade	1.29	11.54	5.94	7.23	11.70	35.71
	ii) Changes in Inventories of Stock-in-Trade	0.14	2.90	0.50	0.64	3.02	2.04
	iii) Employees Benefit Expense	7.26	6.82	5.45	12.71	13.82	32.04
	iv) Finance Costs	0.01	0.00	0.04	0.05	0.00	0.01
	v) Depreciation and Amortization Expenses	0.09	0.10	0.22	0.31	0.31	0.72
	vi) Other Expenses	9.88	10.61	11.21	21.09	19.84	45.11
V	Total Expenses (IV)	18.67	31.97	23.36	42.03	48.69	115.63
VI	Profit/(Loss) Before Exceptional Items and Tax (III-V)	(5.28)	(0.88)	(1.74)	(7.02)	(3.18)	(13.12)
VII	Exceptional Items	-	-	-	-	-	-
VIII	Profit/(Loss) Before Tax	(5.28)	(0.88)	(1.74)	(7.02)	(3.18)	(13.12)
IX	Tax Expenses						
	i) Current Tax	-	-	-	-	-	-
	ii) Deferred Tax	0.90	(1.31)	(0.38)	0.52	(0.66)	0.02
	Total (IX)	0.90	(1.31)	(0.38)	0.52	(0.66)	0.02
X	Profit/ (Loss) After Tax (VIII+IX)	(4.38)	(2.19)	(2.12)	(6.50)	(3.84)	(13.10)
XI	Other Comprehensive Income						
	(i) Items that will not be reclassified to profit or loss						
	Gain / (loss) arising on Defined Employee Benefits	(1.26)	0.32	(1.26)	(2.52)	0.64	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	(0.09)	0.33	0.66	(0.17)	(1.32)
XII	Other comprehensive income / (loss)	(0.93)	0.23	(0.93)	(1.86)	0.47	3.75
XIII	Total Comprehensive Income for the period (X+XII)	(5.31)	(1.96)	(3.05)	(8.36)	(3.37)	(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 (of Rs.10/- each):						
	from continuing operations						
	(1) Basic (In Rupees)	(0.11)	(0.05)	(0.05)	(0.16)	(0.10)	(0.33)
	(2) Diluted (In Rupees)	(0.11)	(0.05)	(0.05)	(0.16)	(0.10)	(0.33)
	from discontinuing operations						
	(1) Basic (In Rupees)	-	-	-	-	-	-
	(2) Diluted (In Rupees)	-	-	-	-	-	-



SOUTH ASIAN ENTERPRISES LIMITED

Regd. Office: Room No.1, 4/25, Gagan Deep, Triveni Nagar, Meerpur Cantt, Kanpur -208004 (U.P.)

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

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

(₹ in lakhs)

Particulars	Quarter Ended			Six Months Ended		Year Ended
	30.09.2024 (Unaudited)	30.09.2023 (Unaudited)	30.06.2024 (Unaudited)	30.09.2024 (Unaudited)	30.09.2023 (Unaudited)	31.03.2024 (Audited)
I. Segment Revenue						
a. Entertainment	0.00	-	0.00	0.00	1.69	1.69
b. Trading	2.63	20.53	11.14	13.77	21.07	54.24
c. Food and Beverage	0.00	-	-	-	-	-
d. Others	10.76	10.56	10.48	21.24	22.75	46.58
Total	13.39	31.09	21.62	35.01	45.51	102.51
Less: Inter Segment Revenue	-	-	-	-	-	-
Net Income from Operations	13.39	31.09	21.62	35.01	45.51	102.51
Segment Results Profit (+)/loss (-) before tax and interest from each segment						
a. Entertainment	(13.57)	(10.79)	(13.89)	(27.46)	(17.15)	(43.01)
b. Trading	(3.71)	(0.33)	0.44	(3.27)	(8.14)	(11.61)
c. Food and Beverage	-	-	-	-	-	-
d. Others	10.76	10.56	10.48	21.24	22.75	46.58
Total Segment Result	(6.52)	(0.56)	(2.97)	(9.49)	(2.54)	(8.04)
Less: i) Interest Expenses	0.01	0.00	0.04	0.05	0.00	0.01
ii) Other un-allocable expenditure net off	-	-	-	-	-	-
Add: i) Unallocable income	1.25	(0.32)	1.27	2.52	(0.64)	(5.07)
Total Profit/(Loss) Before Tax	(5.28)	(0.88)	(1.74)	(7.02)	(3.18)	(13.12)
Capital Employed (Segment Assets-Segment Liabilities)						
a. Entertainment	17.51	21.63	26.46	17.51	21.63	22.66
b. Trading	3.69	7.94	5.06	3.69	7.94	2.40
c. Others	611.72	617.73	606.73	611.72	617.73	616.22
d. Food and Beverage	-	-	-	-	-	-
e. Unallocated	-	-	-	-	-	-
Total	632.92	647.30	638.25	632.92	647.30	641.28

For and on behalf of the Board



(Signature)

(Tej Bhan Gupta)
Managing Director
DIN: 00106181

Place: New Delhi
Date: 11/11/2024

(Signature)

SOUTH ASIAN ENTERPRISES LIMITED

Regd. Office: Room No.1, 4/25, Gagan Deep, Triveni Nagar, Meerpur Cantt, Kanpur -208004 (U.P.)

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

Unaudited Statement of Assets and Liabilities As at 30th September, 2024 (Standalone)

(Rs. in Lakhs)

Particulars	As at 30th September 2024	As at 31st March 2024
	Unaudited	Audited
ASSETS		
Non-Current Assets		
(a) Property, Plant and Equipment	4.10	9.75
(b) Right of Use Asset	-	-
(c) Other Intangible assets	-	-
(d) Capital work-in-progress	-	-
(e) Investment in property (leasehold)	-	-
(f) Financial Assets		
(i) Loans	287.40	276.42
(ii) Investment	37.46	37.46
(iii) Other financial assets	0.12	0.12
(g) Deferred tax asset (Net)	1.86	0.68
	330.94	324.43
Current Assets		
(a) Inventories	4.65	5.28
(b) Financial Assets		
(i) Loan	-	-
(ii) Trade Receivable	0.75	4.55
(iii) Cash and cash equivalents	6.62	5.13
(iv) Bank balances other than (iii) above	295.31	314.85
(v) Other Financial assets	-	0.10
(c) Current Tax Assets (Net)	3.19	3.18
(d) Other current assets	11.45	11.59
	321.97	344.68
Total Assets	652.91	669.11
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share capital	399.91	399.91
(b) Other Equity	233.02	241.38
	632.93	641.29
LIABILITIES		
Non-Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	-	-
(ii) Lease Liability	-	-
(b) Provisions	0.31	0.61
	0.31	0.61
Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	-	-
(ii) Lease Liability	-	-
(iii) Trade payables		
i) Due to micro enterprises and small enterprises	-	-
ii) Due to other	0.64	5.69
(b) Other financial liabilities	13.36	14.58
(c) Other current liabilities	5.27	6.54
(d) Provisions	0.40	0.40
(e) Current Tax Liabilities (Net)	-	-
	19.67	27.21
Total Equity and Liabilities	652.91	669.11



For and on behalf of the Board

(Signature)

(Tej Bhan Gupta)
Managing Director

DIN: 00106181

Place : New Delhi
Date: 11/11/2024

SOUTH ASIAN ENTERPRISES LIMITED

Regd. Office: Room No.1, 4/25, Gagan Deep, Triveni Nagar, Meerpur Cantt, Kanpur -208004 (U.P.)

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

Standalone Statement of Cash Flow for the half year ended 30th September, 2024

(₹ in lakhs)

Particulars	For the half year ended 30th September 2024	For the year ended 31st March 2024
A. Cash Flow from Operating Activities		
Profit/(loss) before tax	(7.02)	(13.12)
<i>Adjustments for:-</i>		
Depreciation	0.31	0.72
Gain / (Loss) arising on Defined Employee Benefits	(2.53)	5.06
Interest Income	(21.05)	(40.66)
Finance Cost	0.05	0.01
Operating Profit before Working Capital Changes	(30.24)	(47.99)
Movement in working capital		
Decrease/ (Increase) in Inventories	0.64	2.04
Decrease/ (Increase) Other financial assets	0.10	(0.10)
Decrease/ (Increase) Loan	(10.97)	(6.64)
Increase / (Decrease) Trade Payable	5.72	9.18
Decrease/ (Increase) Trade Receivable	3.80	8.74
Increase / (Decrease) Other financial liabilities	(1.22)	0.44
Increase / (Decrease) Other current liabilities	(1.27)	0.84
Increase / (Decrease) Provision for Employee Benefits	(0.30)	(1.31)
Decrease/ (Increase) Other current assets	0.13	(3.61)
Cash Generated from Operations	(33.61)	(38.40)
Tax paid (Net of Refund)	(0.01)	0.66
Net Cash generate / (used in) Operating Activities	(33.62)	(37.75)
B. Cash Flow from Investing Activities		
Additions in Fixed Assets	5.35	(0.57)
Interest Received	10.28	29.89
Investment in bank deposits (having original maturity for more than 3 months)	19.54	12.26
Net Cash generate / (used in) Investing Activities	35.17	41.58
C. Cash Flow from Financing Activities		
Interest paid	(0.05)	(0.01)
Financial Liabilities	-	-
Net Cash generated/ (used in) Financing Activities	(0.05)	(0.01)
Net increase/ (decrease) in Cash & Cash Equivalents	1.50	3.82
Cash & Cash Equivalents at the beginning of the year	5.13	1.31
Cash & Cash Equivalents at the end of the year	6.63	5.13



For and on behalf of the Board

(Tej Bhan Gupta)

Managing Director

DIN: 00106181

Place : New Delhi

Date: 11/11/2024



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 ENDED SEPTEMBER 30, 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 30th September, 2024 and the year-to-date results for the period from April 01, 2024 to September 30, 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:
Subsidiaries:

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

Partner

Membership No. 080475

UDIN: 24080475BK FLD M9196

Place: New Delhi

Date: 11/11/2024



SOUTH ASIAN ENTERPRISES LIMITED

Regd. Office: Room No.1, 4/25, Gagan Deep, Triveni Nagar, Meerpur Cantt, Kanpur -208004 (U.P.)

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 CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2024

(₹ in lakhs)

S. No.	Particulars	Quarter Ended			Six Months Ended		Year Ended
		30.09.2024	30.09.2023	30.06.2024	30.09.2024	30.09.2023	31.03.2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	Income						
I	Revenue from Operations	46.06	144.78	67.64	113.70	266.71	517.12
II	Other Income	7.71	6.28	5.90	13.61	21.06	70.03
III	Total Income (I+II)	53.77	151.06	73.54	127.31	287.77	587.15
IV	Expenses						
	i) Purchases of Stock-in-Trade	12.63	42.70	22.74	35.37	88.71	167.73
	ii) Changes in Inventories of Stock-in-Trade	1.40	5.82	1.11	2.51	2.55	5.42
	iii) Employees Benefit Expense	13.15	39.33	11.33	24.48	72.74	139.57
	iv) Finance Costs	9.47	4.85	7.58	17.05	12.89	38.74
	v) Depreciation and Amortization Expenses	3.87	19.28	12.11	15.98	35.60	82.11
	vi) Other Expenses	31.74	67.27	44.26	76.00	150.76	288.30
V	Total Expenses (IV)	72.26	179.25	99.13	171.39	363.25	721.87
VI	Profit/(Loss) Before Exceptional Items and Tax (III-V)	(18.49)	(28.19)	(25.59)	(44.08)	(75.48)	(134.72)
VII	Exceptional Items	-	-	-	-	-	-
VIII	Profit/(Loss) Before Tax	(18.49)	(28.19)	(25.59)	(44.08)	(75.48)	(134.72)
IX	Tax Expenses						
	i) Current Tax	-	-	-	-	-	-
	ii) Deferred Tax	(0.82)	(0.33)	0.09	(0.73)	(0.05)	(1.78)
	Total (IX)	(0.82)	(0.33)	0.09	(0.73)	(0.05)	(1.78)
X	Profit/ (Loss) After Tax (VIII+IX)	(19.31)	(28.52)	(25.50)	(44.81)	(75.53)	(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)	1.54	(0.71)	(1.42)	(0.58)	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)	0.19	0.23	0.18	0.37	0.15	(1.10)
XII	Other comprehensive income / (loss)	(0.52)	1.77	(0.53)	(1.05)	(0.43)	3.15
XIII	Total Comprehensive Income for the period (X+XII)	(19.83)	(26.75)	(26.03)	(45.86)	(75.96)	(133.35)
	Profit for the year attributable to:						
	Shareholders of the Company	(13.37)	(17.77)	(16.24)	(29.61)	(47.08)	(87.60)
	Non-Controlling interest	(5.94)	(10.75)	(9.27)	(15.20)	(28.45)	(48.93)
	Other Comprehensive Income for the year attributable to:						
	Shareholders of the Company	(0.68)	1.16	(0.68)	(1.37)	(0.07)	3.40
	Non-Controlling interest	0.16	0.61	0.16	0.32	(0.36)	(0.24)
	Total Comprehensive Income for the year attributable to:						
	Shareholders of the Company	(14.05)	(16.61)	(16.94)	(31.00)	(47.15)	(84.23)
	Non-Controlling interest	(5.78)	(10.14)	(9.10)	(14.88)	(28.81)	(49.15)
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 (of Rs.10/- each):						
	from continuing operations						
	(1) Basic (In Rupees)	(0.33)	(0.44)	(0.41)	(0.74)	(1.18)	(2.19)
	(2) Diluted (In Rupees)	(0.33)	(0.44)	(0.41)	(0.74)	(1.18)	(2.19)
	from discontinuing operations						
	(1) Basic (In Rupees)	-	-	-	-	-	-
	(2) Diluted (In Rupees)	-	-	-	-	-	-



SOUTH ASIAN ENTERPRISES LIMITED

Regd. Office: Room No.1, 4/25, Gagan Deep, Triveni Nagar, Meerpur Cantt, Kanpur -208004 (U.P.)

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

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

(₹ in lakhs)

Particulars	Quarter Ended			Six Months Ended		Year Ended
	30.09.2024	30.09.2023	30.06.2024	30.09.2024	30.09.2023	31.03.2024
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I. Segment Revenue						
a. Entertainment	-	-	-	-	1.69	1.69
b. Trading	2.63	20.53	11.14	13.77	21.07	54.24
c. Food and Beverage	43.43	124.25	56.50	99.93	243.95	461.20
d. Others	7.71	6.28	5.90	13.61	21.06	70.02
Total	53.77	151.06	73.54	127.31	287.77	587.15
Less: Inter Segment Revenue	-	-	-	-	-	-
Net Income from Operations	53.77	151.06	73.54	127.31	287.77	587.15
Segment Results Profit (+)/loss (-) before tax and interest from each segment						
a. Entertainment	(13.57)	(10.79)	(13.89)	(27.46)	(17.15)	(43.00)
b. Trading	(3.71)	(0.33)	0.44	(3.27)	(8.14)	(11.61)
c. Food and Beverage	3.80	(18.73)	(12.29)	(8.49)	(58.31)	(110.52)
d. Others	7.71	6.28	5.90	13.61	21.06	70.02
Total Segment Result	(5.77)	(23.57)	(19.84)	(25.61)	(62.54)	(95.11)
Less: i) Interest Expenses	9.47	4.85	7.58	17.05	12.89	38.74
ii) Other un-allocable expenditure net off	-	-	-	-	-	-
Add: i) Unallocable income	(3.25)	0.23	1.83	(1.42)	(0.05)	(0.87)
Total Profit/(Loss) Before Tax	(18.49)	(28.19)	(25.59)	(44.08)	(75.48)	(134.72)
Capital Employed (Segment Assets-Segment Liabilities)						
a. Entertainment	17.51	21.63	26.46	17.51	21.63	22.66
b. Trading	3.69	7.94	5.06	3.69	7.94	2.40
c. Others	324.78	347.89	325.47	324.78	347.89	340.46
d. Food and Beverage	(223.07)	(151.31)	(214.22)	(223.07)	(151.31)	(196.73)
e. Unallocated	-	-	-	-	-	-
Total	122.91	226.15	142.77	122.91	226.15	168.79

For and on behalf of the Board



Tej Bhan Gupta

(Tej Bhan Gupta)
Managing Director
DIN: 00106181

Tej Bhan Gupta

Place: New Delhi
Date: 11/11/2024

SOUTH ASIAN ENTERPRISES LIMITED

Regd. Office: Room No.1, 4/25, Gagan Deep, Triveni Nagar, Meerpur Cantt, Kanpur -208004 (U.P.)

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

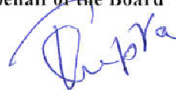
Unaudited Statement of Assets and Liabilities As at 30th September, 2024 (Consolidated)

(Rs. in Lakhs)

Particulars	As at 30th September 2024	As at 31st March 2024
	Unaudited	Audited
ASSETS		
Non-Current Assets		
(a) Property, Plant and Equipment	34.70	45.37
(b) Right of Use Asset	59.12	87.09
(c) Other Intangible assets	1.14	1.04
(d) Capital work-in-progress	-	-
(e) Investment in property (leasehold)	-	-
(f) Goodwill on Consolidation	160.87	160.87
(g) Financial Assets		
(i) Loans	0.45	0.65
(ii) Investment	8.61	8.61
(iii) Other financial assets	9.14	11.30
(h) Deferred tax asset (Net)	22.85	23.20
	296.88	338.13
Current Assets		
(a) Inventories	10.58	13.10
(b) Financial Assets		
(i) Loan	-	-
(ii) Trade Receivable	12.86	14.33
(iii) Cash and cash equivalents	8.07	6.73
(iv) Bank balances other than (iii) above	295.31	314.86
(v) Other Financial assets	0.02	0.29
(c) Current Tax Assets (Net)	3.82	3.81
(d) Other current assets	24.40	26.09
	355.06	379.22
Total Assets	651.94	717.35
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share capital	399.91	399.91
(b) Other Equity	(19.09)	11.89
Non Controlling Interest		
(a) Equity Share capital	0.48	0.48
(b) Other Equity	(258.38)	(243.51)
	122.92	168.77
LIABILITIES		
Non-Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	325.41	301.58
(ii) Lease Liability	62.42	93.60
(b) Provisions	1.11	1.41
	388.94	396.59
Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	13.30	13.93
(ii) Lease Liability	5.84	7.04
(iii) Trade payables		
i) Due to micro enterprises and small enterprises	-	-
ii) Due to other	26.97	46.02
(b) Other financial liabilities	20.36	21.59
(c) Other current liabilities	73.19	62.99
(d) Provisions	0.42	0.42
(e) Current Tax Liabilities (Net)	-	-
	140.08	151.99
Total Equity and Liabilities	651.94	717.35



For and on behalf of the Board


 (Tej Bhan Gupta)
 Managing Director
 DIN: 00106181

Place : New Delhi
Date: 11/11/2024

SOUTH ASIAN ENTERPRISES LIMITED

Regd. Office: Room No.1, 4/25, Gagan Deep, Triveni Nagar, Meerpur Cantt, Kanpur -208004 (U.P.)
CIN No.L91990UP1990PLC011753, Website: www.sael.co.in, Email Id: southasianenterprises@gmail.com

Consolidated Statement of Cash Flow for the half year ended 30th September, 2024

(₹ in lakhs)

Particulars		For the half year ended 30th September 2024	For the year ended 31st March 2024
A.	Cash Flow from Operating Activities		
	Profit/(loss) before tax	(44.08)	(134.72)
	<i>Adjustments for:-</i>		
	Dividend Income	-	(0.00)
	Depreciation	15.98	82.11
	Gain / (Loss) arising on Defined Employee Benefits	(1.42)	4.25
	Interest Income	(11.10)	(21.84)
	Finance Cost	17.05	38.74
	Operating Profit before Working Capital Changes	(23.57)	(31.46)
	Movement in working capital		
	Decrease/ (Increase) in Inventories	2.51	5.42
	Decrease/ (Increase) Other financial assets	2.44	15.10
	Decrease/ (Increase) Loan	0.20	-
	Increase / (Decrease) Trade Payable	(19.05)	(26.58)
	Decrease/ (Increase) Trade Receivable	1.47	7.62
	Increase / (Decrease) Other financial liabilities	(1.22)	(11.49)
	Increase / (Decrease) Other current liabilities	10.21	9.55
	Increase / (Decrease) Lease Liability	(32.38)	(105.76)
	Increase / (Decrease) Provision for Employee Benefits	(0.30)	(2.93)
	Decrease/ (Increase) Other current assets	1.70	(1.11)
	Cash Generated from Operations	(57.99)	(141.64)
	Tax paid	(0.01)	0.28
	Net Cash generate / (used in) Operating Activities	(58.00)	(141.36)
B.	Cash Flow from Investing Activities		
	Acquisition of Property Plant & Equipments and other Intangible assets	22.53	51.03
	Interest Received	11.10	21.84
	Proceeds from sale of Investments and Bank deposits	19.54	12.26
	Net Cash generate / (used in) Investing Activities	53.17	85.13
C.	Cash Flow from Financing Activities		
	Finance cost paid	(17.05)	(38.74)
	Increase / (Decrease) in Borrowings	23.22	100.18
	Net Cash generated/ (used in) Financing Activities	6.17	61.44
	Net increase/ (decrease) in Cash & Cash Equivalents	1.34	5.21
	Cash & Cash Equivalents at the beginning of the year	6.73	1.52
	Cash & Cash Equivalents at the end of the year	8.07	6.73



For and on behalf of the Board

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

Place: New Delhi
Date: 11/11/2024

(Signature)

NOTES:

- 1 The standaloane and consolidated unaudited Financial Results have been reviewed by the Audit Committee and taken on record by the Board of Directors of South Asian Enterprises Limited ("the Company") in its meeting held on 11th November, 2024.
- 2 The limited review for the quarter and half year ended 30th September, 2024, as required under Regulation 33 of SEBI (Listing Obligation & Disclosure Requirments) Regulation, 2015 has been conducted by the Statutory Auditors.
- 3 The Board of Directors in its meeting held on 13.08.2024 has approved the closure of amusement part at Kanpur (U.P.) with immediate effect.
- 4 This statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 ("Ind AS") prescribed under Section 133 of the
- 5 The consolidated financial results include the financial results of the subsidiary viz. Chai Thela Private Limited. The Consolidated financial results have been prepared as per IND AS 110 on Consolidated Financial Statements.
- 6 The Company operates in multiple segments, hence segment wise reporting has been made.
- 7 Previous period figures have been regrouped / reclassified, wherever necessary, to conform to current period classification.
- 8 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.

For and on behalf of the Board

Place: New Delhi

Date: 11/11/2024



(Tej Bhan Gupta)
Managing Director
DIN: 00106181