

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



August 13, 2025

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

Scrip code: 526477

Sub.: Outcome of Board Meeting held on 13/08/2025.

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. 13/08/2025 which commenced at 4:00 p.m. and concluded at 5:15 p.m., inter-alia, considered and approved the Unaudited Financial Results for the quarter ended 30th June 2025.

1. In this connection, we enclose the following:

- a. Certified copy of the Unaudited Financial Results of the Company for the quarter ended 30th June 2025.
- 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 ended 30th June 2025. 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 after reconsideration has approved the proposal to write off entire dues of Chai Thela Private Limited, the erstwhile subsidiary of the Company subject to other approvals, if any.

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 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 JUNE 30, 2025.

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

1. We have reviewed the accompanying Statement of Unaudited Financial Results of SOUTH ASIAN ENTERPRISES LIMITED (the "Company"), for the quarter ended 30th June, 2025 (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

CA P.C. Agiwal
M.No. 080475



UDIN: 25080475BMLBED9889

Place: New Delhi

Date: 13th August, 2025

SOUTH ASIAN ENTERPRISES LIMITED

Regd. Office: Room No 1, 4/25, Gagan Deep, Triveni Nagar, Meerpur Cantt, Kanpur -208004 (U.P.)
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STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2025

(₹ in lakhs)

S. No.	Particulars	Quarter Ended			Year Ended
		30.06.2025	31.03.2025	30.06.2024	31.03.2025
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
	Income				
I	Revenue from Operations	3.60	4.40	11.14	25.06
II	Other Income	4.55	10.85	10.48	42.84
III	Total Income (I+II)	8.15	15.25	21.62	67.90
IV	Expenses				
	i) Purchases of Stock-in-Trade	0.17	2.50	5.94	14.30
	ii) Changes in Inventories of Stock-in-Trade	1.75	(0.08)	0.50	1.19
	iii) Employees Benefit Expense	5.07	18.34	5.45	33.98
	iv) Finance Costs	0.01	0.02	0.04	0.08
	v) Depreciation and Amortization Expenses	0.12	0.04	0.22	0.43
	vi) Other Expenses	6.97	7.21	11.21	39.93
V	Total Expenses (IV)	14.09	28.03	23.36	89.91
VI	Profit/(Loss) Before Exceptional Items and Tax (III-V)	(5.94)	(12.78)	(1.74)	(22.01)
VII	Exceptional Items				
	Provision for impairment loss on Investment/ doubtful loans and advances/ other financial assets	-	(11.49)	-	318.52
VIII	Profit/(Loss) Before Tax after exceptional items (VI-VII)	(5.94)	(1.29)	(1.74)	(340.53)
IX	Tax Expenses				
	i) Current Tax	-	-	-	-
	ii) Deferred Tax	(0.01)	0.62	(0.38)	7.00
	Total (IX)	(0.01)	0.62	(0.38)	7.00
X	Profit/ (Loss) After Tax (VIII+IX)	(5.95)	(0.67)	(2.12)	(333.53)
XI	Other Comprehensive Income				
	(i) Items that will not be reclassified to profit or loss				
	Gain / (loss) arising on Defined Employee Benefits	(0.03)	2.15	(1.26)	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)	0.01	(2.54)	0.33	(1.55)
XII	Other comprehensive income / (loss)	(0.02)	29.61	(0.93)	34.39
XIII	Total Comprehensive Income for the period (X+XII)	(5.97)	28.94	(3.05)	(299.14)
XIV	Paid up share capital (F.V. of shares Rs.10/- each)	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)	(0.15)	(0.30)	(0.05)	(0.38)
	(2) Diluted (In Rupees)	(0.15)	(0.30)	(0.05)	(0.38)
	from discontinuing operations (not annualised)* (before exceptional items)#				
	(1) Basic (In Rupees)	-	-	-	-
	(2) Diluted (In Rupees)	-	-	-	-
	from continuing operations (not annualised)* (after exceptional items)				
	(1) Basic (In Rupees)	(0.15)	(0.02)	(0.05)	(8.34)
	(2) Diluted (In Rupees)	(0.15)	(0.02)	(0.05)	(8.34)
	from discontinuing operations (not annualised)* (after exceptional items)				
	(1) Basic (In Rupees)	-	-	-	-
	(2) Diluted (In Rupees)	-	-	-	-

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

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

NOTES:

- The Financial Results for the quarter ended 30/06/2025 were approved and taken on record in the Board of Directors of South Asian Enterprises Limited (The "Company") in its meeting held on 13/08/2025, after being reviewed and recommended by the Audit Committee on the same date have been subjected to Limited Review by the statutory auditors of the Company.
- These Unaudited Financial Results have been prepared in accordance with Division II of Schedule III, in the format for financial statements for companies that use Indian Accounting Standards (Ind AS), as defined in the Companies (Indian Accounting Standards) (Amendment) Rules 2016 read with section 133 of the Companies Act, 2013. Further, these unaudited Financial Results comply with the requirements of Regulations 33 of the SEBI (Listing Obligation & Disclosure Requirements) Regulation, 2015 read with SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024 to the extent applicable and is in conformity with the applicable Indian Accounting Standards ('Ind AS') prescribed under Section 133 of the Companies Act, 2013 ('the Act'), read with relevant rules issued there-under, and other accounting principles generally accepted in India. There being no subsidiary during the period under review, therefore, consolidated results have not been prepared.
- Exceptional items have been given in the Statement of Financial Results in accordance with applicable IND AS and other regulations.
- During the year under review, the Company operated in multiple segments, hence segment wise reporting has been made.
- Previous period figures have been regrouped / reclassified, wherever necessary, to conform to current period classification.
- 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: 13/08/2025



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
	30.06.2025	31.03.2025	30.06.2024	31.03.2025
	(Unaudited)	(Audited)	(Unaudited)	(Audited)
I. Segment Revenue				
a. Entertainment	-	-	-	-
b. Trading	3.60	4.40	11.14	25.06
c. Others	4.55	10.85	10.48	42.84
Total	8.15	15.25	21.62	67.90
Less: Inter Segment Revenue	-	-	-	-
Net Income from Operations	8.15	15.25	21.62	67.90
Segment Results Profit (+)/loss (-) before tax and interest from each segment				
a. Entertainment	-	-	(13.89)	(27.46)
b. Trading	(10.51)	(13.87)	0.44	(31.37)
c. Others	4.55	10.85	10.48	42.84
Total Segment Result	(5.96)	(3.02)	(2.97)	(15.99)
Less: i) Interest Expenses	0.01	0.02	0.04	0.08
ii) Other un-allocable expenditure net off		-	-	-
Add: i) Unallocable income	0.03	(9.74)	1.27	(5.94)
Total Profit /(Loss) Before Exceptional Items and Tax	(5.94)	(12.78)	(1.74)	(22.01)
Capital Employed				
(Segment Assets-Segment Liabilities)				
a. Entertainment	9.58	27.56	26.46	27.56
b. Trading	0.12	3.56	5.06	3.56
c. Others	326.49	311.03	606.73	311.03
d. Unallocated	-	-	-	-
Total	336.19	342.15	638.25	342.15

For and on behalf of the Board of Directors



Place: New Delhi
Date: 13/08/2025


(Tej Bhan Gupta)
Managing Director
DIN: 00106181

