

SOUTH ASIAN ENTERPRISES LTD

Corp. Office: 2nd Floor, 13, Sant Nagar, East of Kailash, New Delhi-110065
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 14, 2021

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

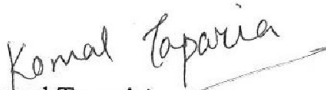
Security code: 526477
Sub: Outcome of adjourned Board Meeting held on 14/11/2021
originally scheduled on 12/11/2021

Dear Sir,

Further to our communication dated 12/11/2021, In terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements), 2015 read with Regulation 30 and 47 of the said regulations, in the Meeting of Board of Directors held on 14/11/2021 which was adjourned on 12/11/2021, the unaudited financial results of the Company (Standalone and Consolidated) for the quarter ended 30th September, 2021 were approved and taken on record. The meeting commenced at 2:30 p.m. and concluded at 4:00 p.m. Please find enclosed the certified copy of above referred the un-audited financial results of the Company for the quarter ended on 30th September, 2021 alongwith the 'Limited Review Report' given by the Statutory Auditors of the Company with respect to the said Un-Audited Financial Results of the Company both Standalone and Consolidated. It is hereby declared that there are no adverse comments by the Statutory Auditors in their report i.e. the Auditors have given unmodified opinion in their report.

You are requested to take it on record and acknowledge.

Thanking you,
for South Asian Enterprises Ltd.


(Komal Taparia)
Compliance Officer
M. No. :A55522



Agiwal & Associates

CHARTERED ACCOUNTANTS

Head Office : 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 Standalone Unaudited Quarterly Financial Results of the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

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

1. We have reviewed the accompanying statement of standalone unaudited financial results (the statement) of **SOUTH ASIAN ENTERPRISES LIMITED** (the "Company") for the **Quarter and Half Year ended 30th September, 2021**, being submitted by the Company pursuant to the requirements 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 has been approved by the Board of Directors, has been prepared in accordance with the accounting principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), prescribed under Section 133 of the Companies Act, 2013, 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 in accordance with the Standard on Review Engagement (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making enquiries, primarily of persons 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 the Standards on Auditing specified under section 143(10) of the Act, 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 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 recognised 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.

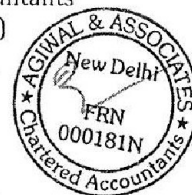
Place: New Delhi
Date: 14th November, 2021

UDIN: 21080475AAAAIK3548

For Agiwal & Associates
Chartered Accountants
(FRN -000181N)

P.C. Agiwal

CA P.C. Agiwal
Partner
(M. No.080475)



SOUTH ASIAN ENTERPRISES LIMITED

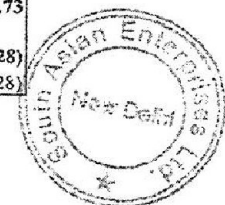
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CIN No.L91990UP1990PLC011753, Website: www.sael.co.in, Email: southasianenterprises@gmail.com

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER/HALF YEAR ENDED 30TH SEPTEMBER, 2021

S. No.	Particulars	(Rs. in Lakhs)					
		Quarter Ended			Half Year Ended		Year Ended
		30.09.2021 (Unaudited)	30.06.2021 (Unaudited)	30.09.2020 (Unaudited)	30.09.2021 (Unaudited)	30.09.2020 (Unaudited)	31.03.2021 (Audited)
	Income						
I	Revenue from Operations	3.21	3.41	19.13	6.62	28.48	70.62
II	Other Income	8.96	8.30	9.70	17.26	15.93	35.05
III	Total Income (I+II)	12.17	11.71	28.83	23.88	44.41	105.67
IV	Expenses						
	i) Purchases of Stock-in-Trade	1.43	1.96	4.84	3.39	11.73	24.50
	ii) Changes in Inventories of Stock-in-Trade	1.15	0.62	3.92	1.77	1.04	5.12
	iii) Employees Benefit Expense	6.86	6.59	7.63	13.45	15.78	31.73
	iv) Finance Costs	0.11	0.03	0.09	0.14	0.09	0.52
	v) Depreciation and Amortization Expenses	0.25	0.20	1.08	0.45	2.44	6.36
	vi) Other Expenses	10.39	9.35	13.06	19.74	23.39	50.07
V	Total Expenses (IV)	20.19	18.75	30.62	38.94	54.47	118.30
VI	Profit/(Loss) Before Exceptional Items and Tax (III-V)	(8.02)	(7.04)	(1.79)	(15.06)	(10.06)	(12.63)
VII	Exceptional Items	-	-	-	-	-	-
VIII	Profit/(Loss) Before Tax	(8.02)	(7.04)	(1.79)	(15.06)	(10.06)	(12.63)
IX	Tax Expenses						
i	Current Tax	-	-	-	-	-	-
ii	Deferred Tax	(0.07)	(0.05)	(0.16)	(0.12)	(0.36)	(1.56)
	Total (IX)	(0.07)	(0.05)	(0.16)	(0.12)	(0.36)	(1.56)
X	Profit/(Loss) After Tax (IX-X)	(7.94)	(6.99)	(1.63)	(14.93)	(9.70)	(11.07)
XI	Other Comprehensive Income						
	(i) Items that will not be reclassified to profit or loss						
	Gain/(loss) arising on Defined Employee Benefits	(0.28)	(0.29)	0.03	(0.57)	0.06	(1.15)
	Gain/(loss) arising on fair valuation of Equity Instrument	-	-	-	-	-	-
	(ii) Income Tax relating to items that will not be reclassified to profit/(loss)	0.08	0.07	(0.01)	0.15	(0.02)	(0.29)
XII	Other comprehensive income/(loss)	(0.20)	(0.22)	0.02	(0.42)	0.04	(1.44)
XIII	Total Comprehensive Income for the period (X+XII)	(8.14)	(7.21)	(1.61)	(15.36)	(9.66)	(12.51)
	Profit for the year attributable to:						
	Shareholders of the Company	(7.94)	(6.99)	(1.63)	(14.93)	(9.70)	(11.07)
	Non-Controlling interest	-	-	-	-	-	-
	Other Comprehensive Income for the year attributable to:						
	Shareholders of the Company	(0.20)	(0.22)	0.02	(0.42)	0.04	(1.44)
	Non-Controlling interest	-	-	-	-	-	-
	Total Comprehensive Income for the year attributable to:						
	Shareholders of the Company	(8.15)	(7.21)	(1.61)	(15.36)	(9.66)	(12.51)
	Non-Controlling interest	-	-	-	-	-	-
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	-	-	-	-	-	309.73
XVI	Earnings Per Equity Share (of Rs.10/- each):						
	a) Basic	(0.20)	(0.17)	(0.04)	(0.37)	(0.24)	(0.28)
	b) Diluted	(0.20)	(0.17)	(0.04)	(0.37)	(0.24)	(0.28)



Signature

SOUTH ASIAN ENTERPRISES LIMITED

Regd. Office: Milky House, K-Block, Kidwai Nagar, Kanpur (U.P.)

CIN No.L91990UP1990PLC011753, Website: www.saeltd.com, Email Id: southasianenterprises@gmail.com

Statement of Assets and Liabilities As at 30th September, 2021 (Standalone)

S. No.	Particulars	As at 30th Sep 2021	As at 30th Sep 2020	(Rs. in Lakhs) As at 31st March 2021
		(Unaudited)	(Unaudited)	(Audited)
	ASSETS			
(1)	Non-current assets			
	(a) Property, Plant and Equipment			
	(i) Tangible Assets	11.71	9.51	5.60
	(ii) Right of Use Asset	-	-	-
	(iii) Intangible Assets	-	-	-
	(c) Capital work-in-progress	-	-	-
	(d) Other Intangible assets	-	-	-
	(e) Investment in property (leasehold)	-	-	-
	(f) Goodwill on Consolidation	-	-	-
	(g) Financial Assets			
	(i) Loans	269.79	0.80	125.72
	(ii) Investment	37.46	8.61	17.48
	(iii) Other financial assets	0.13	0.13	0.13
	(h) Deferred tax asset (Net)	3.23	2.07	2.95
	(i) Non current Asset	-	-	-
		322.32	21.12	151.88
(2)	Current assets			
	(a) Inventories	13.60	19.45	15.37
	(b) Financial Assets			
	(i) Loan	-	-	-
	(ii) Trade Receivable	9.08	27.39	25.21
	(iii) Cash and cash equivalents	5.88	1.78	82.25
	(iv) Bank balances other than (iii) above	345.32	667.18	442.75
	(c) Other Financial assets	-	-	-
	(d) Current Tax Assets (Net)	5.51	1.15	4.11
	(e) Other current assets	11.30	3.85	7.65
		390.69	720.80	577.34
	Total Assets	713.01	741.92	729.22
	EQUITY AND LIABILITIES			
	Equity			
	(a) Equity Share capital	399.91	399.91	399.91
	(b) Other Equity	294.37	312.47	309.73
	Non Controlling Interest			
	(a) Equity Share capital	-	-	-
	(b) Other Equity	-	-	-
		694.28	712.38	709.64
	LIABILITIES			
(1)	Non-current liabilities			
	(a) Financial Liabilities			
	(i) Borrowings	-	-	-
	(ii) Trade payables	-	-	-
	(b) Provisions	1.05	1.00	1.05
	(c) Deferred tax liabilities (Net)	-	-	-
	(d) Other non-current liabilities	-	-	-
		1.05	1.00	1.05
(2)	Current liabilities			
	(a) Financial Liabilities			
	(i) Borrowings	-	6.34	-
	(ii) Trade payables	-	-	-
	(i) Total outstanding dues of micro enterprises and small enterprises; and	-	-	-
	(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	0.91	-	0.48
	(b) Other financial liabilities	10.16	12.84	11.42
	(c) Other current liabilities	4.44	7.31	4.46
	(d) Provisions	2.17	2.05	2.17
	(e) Current Tax Liabilities (Net)	-	-	-
		17.68	28.54	18.53
	Total Equity and Liabilities	713.01	741.92	729.22

For and on behalf of the Board

Place: New Delhi
Date: 14/11/2021



(T. B. Gupta)
Managing Director
DIN: 00106181

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

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

Particulars	Quarter Ended			Half Year Ended		Year Ended
	30.09.2021	30.06.2021	30.09.2020	30.09.2021	30.09.2020	31.03.2021
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I. Segment Revenue						
a. Entertainment	0.29	0.79	-	1.08	-	7.45
b. Trading	2.92	2.62	19.13	5.54	28.48	63.17
c. Food and Beverage	-	-	-	-	-	-
d. Others	8.96	8.30	9.70	17.26	15.93	35.05
Total	12.17	11.71	28.83	23.88	44.41	105.67
Less: Inter Segment Revenue	-	-	-	-	-	-
Net Income from Operations	12.17	11.71	28.83	23.88	44.41	105.67
Segment Results Profit (+)/loss (-) before tax and interest from each segment						
a. Entertainment	(12.02)	(9.96)	(13.61)	(21.98)	(26.01)	(47.91)
b. Trading	(5.13)	(5.64)	2.18	(10.77)	0.05	(0.40)
c. Food and Beverage	-	-	-	-	-	-
d. Others	8.96	8.30	9.70	17.26	15.93	35.05
Total Segment Result	(8.19)	(7.30)	(1.73)	(15.49)	(10.03)	(13.26)
Less: i) Interest Expenses	0.11	0.03	0.09	0.14	0.09	0.52
ii) Other un-allocable expenditure net off	-	-	-	-	-	-
Add: i) Unallocable income	0.28	0.29	0.03	0.57	0.06	1.15
Total Profit/(Loss) Before Tax	(8.02)	(7.04)	(1.79)	(15.06)	(10.06)	(12.63)
Capital Employed (Segment Assets-Segment Liabilities)						
a. Entertainment	24.41	37.53	65.54	24.41	65.54	21.37
b. Trading	24.52	30.72	44.28	24.52	44.28	42.87
c. Others	645.34	634.18	602.58	645.34	602.58	645.40
d. Food and Beverage	-	-	-	-	-	-
e. Unallocated	-	-	-	-	-	-
Total	694.27	702.43	712.40	694.27	712.40	709.64

For and on behalf of the Board

Place: New Delhi
 Date: 14/11/2021



(T. B. Gupta)
 Managing Director
 DIN: 00166181

SOUTH ASIAN ENTERPRISES LIMITED

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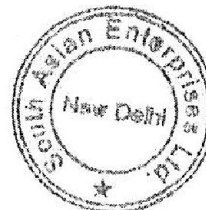
Standalone Cash Flow Statement for the period/year ended 30th September, 2021

(Rs. in Lakhs)

Particulars	For the half year ended 30th September 2021	For the half year ended 30th September 2020
A. Cash Flow from Operating Activities		
Profit/(loss) before tax	(15.07)	(10.07)
	(15.07)	(10.07)
Adjustments for:-		
Depreciation	0.45	2.44
Employee benefits expense	(0.57)	(0.06)
Interest Income	(9.55)	(15.36)
Finance Cost	0.14	0.09
	(9.53)	(12.89)
Operating Profit before Working Capital Changes	(24.60)	(22.96)
Adjustments for:		
Decrease/(Increase) in Inventories	1.77	1.04
Decrease/(Increase) Other financial assets	0.00	0.07
Decrease/(Increase) Loan	(144.07)	0.03
Increase / (Decrease) Trade Payable	0.43	(1.57)
Decrease/(Increase) Trade Receivable	16.14	(1.44)
Increase / (Decrease) Other financial liabilities	(1.27)	(0.96)
Increase / (Decrease) Other current liabilities	(0.02)	0.65
Increase / (Decrease) Provisions	-	(0.30)
Decrease/(Increase) Current Tax Assets (Net)	(1.40)	2.80
Increase / (Decrease) Provision for Employee Benefits	-	-
Decrease/(Increase) Other current assets	(3.64)	(1.73)
	(132.06)	(1.41)
Cash Generated from Operations	(156.66)	(24.37)
Tax paid	-	-
Net Cash generate / (used in) Operating Activities	(156.66)	(24.37)
B. Cash Flow from Investing Activities		
Additions in Fixed Assets	(6.57)	(0.23)
Sale of Investments	-	300.00
Purchase of Investments	(19.99)	-
Interest Received	9.55	15.36
Investment in bank deposits (having original maturity for more than 3 months)	97.43	(379.73)
Net Cash generate / (used in) Investing Activities	80.42	(64.60)
C. Cash Flow from Financing Activities		
Interest paid	(0.14)	(0.09)
Net Cash generated/ (used in) Financing Activities	(0.14)	(0.09)
Net increase/ (decrease) in Cash & Cash Equivalents	(76.38)	(89.06)
Cash & Cash Equivalents at the beginning of the year	82.25	84.50
Cash & Cash Equivalents at the end of the year	5.87	(4.56)
Note:		
1 The above Cash Flow Statement has been prepared under the 'Indirect Method' set out in the Accounting Standard 3 "Cash Flow Statement" issued by the Institute of Chartered Accountants of India.		
2 Cash & Cash Equivalents		
Cash on Hand	0.48	0.55
Current Account	5.39	1.23
Overdraft	-	(6.34)
Cash and Bank balances as per Note 11	5.87	(4.56)

For and on behalf of the Board

Place: New Delhi
Date: 14/11/2021



(T. B. Gupta)
Managing Director
DIN: 00106181



Agiwal & Associates

CHARTERED ACCOUNTANTS

Head Office : 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 Consolidated Unaudited Quarterly Financial Results of the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

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

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results (the Statement) of South Asian Enterprises Limited ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group") for the quarter and half year ended 30th September, 2021, being submitted by the Parent 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 Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based of 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. A review of interim financial information consists of making enquiries, primarily of persons 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 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/CMD1/44/2019 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 (With effect from 23.08.2021)

5. Based on our review conducted and procedures performed as stated in paragraph 3, 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
(FRN -000181N)

CA P.C. Agiwal
Partner
(M. No.080475)



Place: New Delhi
Date: 14th November, 2021
UDIN: 21080475AAAAIL8186

SOUTH ASIAN ENTERPRISES LIMITED

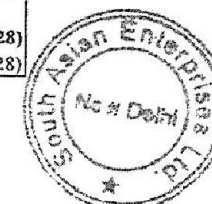
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STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER/HALF YEAR ENDED 30TH SEPTEMBER, 2021

S. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2021	30.06.2021	30.09.2020	30.09.2021	30.09.2020	31.03.2021
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	Income						
I	Revenue from Operations	51.66	3.41	19.13	55.07	28.48	70.62
II	Other Income	7.15	8.30	9.70	15.45	15.93	35.05
III	Total Income (I+II)	58.81	11.71	28.83	70.52	44.41	105.67
IV	Expenses						
	i) Purchases of Stock-in-Trade	25.88	1.96	4.84	27.84	11.73	24.50
	ii) Changes in Inventories of Stock-in-Trade	0.84	0.62	3.92	1.46	1.04	5.12
	iii) Employees Benefit Expense	17.74	6.59	7.63	24.32	15.78	31.73
	iv) Finance Costs	8.97	0.03	0.09	9.00	0.09	0.52
	v) Depreciation and Amortization Expenses	14.97	0.20	1.08	15.17	2.44	6.36
	vi) Other Expenses	33.84	9.35	13.06	43.19	23.39	50.07
V	Total Expenses (IV)	102.25	18.75	30.62	120.98	54.47	118.30
VI	Profit/(Loss) Before Exceptional Items and Tax (III-V)	(43.43)	(7.04)	(1.79)	(50.46)	(10.06)	(12.63)
VII	Exceptional Items	-	-	-	-	-	-
VIII	Profit/(Loss) Before Tax	(43.43)	(7.04)	(1.79)	(50.46)	(10.06)	(12.63)
IX	Tax Expenses	-	-	-	-	-	-
i	Current Tax	-	-	-	-	-	-
ii	Deferred Tax	0.91	(0.05)	(0.16)	0.86	(0.36)	(1.56)
	Total (IX)	0.91	(0.05)	(0.16)	0.86	(0.36)	(1.56)
X	Profit/(Loss) After Tax (IX-X)	(44.34)	(6.99)	(1.63)	(51.32)	(9.70)	(11.07)
XI	Other Comprehensive Income						
	(i) Items that will not be reclassified to profit or loss	-	-	-	-	-	-
	Gain/(loss) arising on Defined Employee Benefits	(0.28)	(0.29)	0.03	(0.57)	0.06	(1.15)
	Gain/(loss) arising on fair valuation of Equity Instrument	-	-	-	-	-	-
	(ii) Income Tax relating to items that will not be reclassified to profit/(loss)	0.08	0.07	(0.01)	0.15	(0.02)	(0.29)
XII	Other comprehensive income/(loss)	(0.20)	(0.22)	0.02	(0.42)	0.04	(1.44)
XIII	Total Comprehensive Income for the period (X+XII)	(44.54)	(7.21)	(1.61)	(51.74)	(9.66)	(12.51)
	Profit for the year attributable to:						
	Shareholders of the Company	(28.71)	(6.99)	(1.63)	(35.70)	(9.70)	(11.07)
	Non-Controlling interest	(13.65)	-	-	(13.65)	-	-
	Other Comprehensive Income for the year attributable to:						
	Shareholders of the Company	(0.20)	(0.22)	0.02	(0.42)	0.04	(1.44)
	Non-Controlling interest	-	-	-	-	-	-
	Total Comprehensive Income for the year attributable to:						
	Shareholders of the Company	(28.92)	(7.21)	(1.61)	(36.13)	(9.66)	(12.51)
	Non-Controlling interest	(13.65)	-	-	(13.65)	-	-
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	-	-	-	-	-	309.73
XVI	Earnings Per Equity Share (of Rs.10/- each):						
	a) Basic	(1.11)	(0.17)	(0.04)	(1.28)	(0.24)	(0.28)
	b) Diluted	(1.11)	(0.17)	(0.04)	(1.28)	(0.24)	(0.28)



SOUTH ASIAN ENTERPRISES LIMITED
 Regd. Office: Mikky House, K-Block, Kidwai Nagar, Kanpur (U.P.)
 CIN No. L91990UP1990PLC011753, Website: www.saeltd.com, Email Id: southasianenterprises@gmail.com
 Statement of Assets and Liabilities As at 30th September, 2021 (Consolidated)

S. No.	Particulars	(Rs. in Lakhs)		
		As at 30th Sep 2021	As at 30th Sep 2020	As at 31st March 2021
		(Unaudited)	(Unaudited)	(Audited)
	ASSETS			
(1)	Non-current assets			
	(a) Property, Plant and Equipment			
	(i) Tangible Assets	62.02	9.51	5.60
	(ii) Right of Use Asset	301.43	-	-
	(iii) Intangible Assets	0.58	-	-
	(c) Capital work-in-progress	-	-	-
	(d) Other Intangible assets	-	-	-
	(e) Investment in property (leasehold)	-	-	-
	(f) Goodwill on Consolidation	-	-	-
	(g) Financial Assets	160.87	-	-
	(i) Loans	-	-	-
	(ii) Investment	0.66	0.80	125.72
	(iii) Other financial assets	8.61	8.61	17.48
	(h) Deferred tax asset (Net)	23.94	0.13	0.13
	(i) Non current Asset	37.18	2.07	2.95
		595.29	21.12	151.88
(2)	Current assets			
	(a) Inventories	23.47	19.45	15.37
	(b) Financial Assets			
	(i) Loan	-	-	-
	(ii) Trade Receivable	22.59	27.39	25.21
	(iii) Cash and cash equivalents	11.04	1.78	82.25
	(iv) Bank balances other than (iii) above	395.82	667.18	442.75
	(c) Other Financial assets	-	-	-
	(d) Current Tax Assets (Net)	5.90	1.15	4.11
	(e) Other current assets	22.80	3.85	7.65
		481.62	720.80	577.34
	Total Assets	1,076.91	741.92	729.22
	EQUITY AND LIABILITIES			
	Equity			
	(a) Equity Share capital	399.91	399.91	399.91
	(b) Other Equity	273.60	312.47	309.73
	Non Controlling Interest			
	(a) Equity Share capital	0.48	-	-
	(b) Other Equity	(100.91)	-	-
		573.08	712.38	709.64
	LIABILITIES			
(1)	Non-current liabilities			
	(a) Financial Liabilities			
	(i) Borrowings	2.00	-	-
	(ii) Trade payables	-	-	-
	(b) Provisions	-	-	-
	(c) Deferred tax liabilities (Net)	1.05	1.00	1.05
	(d) Other non-current liabilities	338.70	-	-
		341.75	1.00	1.05
(2)	Current liabilities			
	(a) Financial Liabilities			
	(i) Borrowings	34.93	6.34	-
	(ii) Trade payables	-	-	-
	i) Total outstanding dues of micro enterprises and small enterprises; and	-	-	-
	ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	58.07	-	0.48
	(b) Other financial liabilities	41.09	12.84	11.42
	(c) Other current liabilities	25.82	7.31	4.46
	(d) Provisions	2.17	2.05	2.17
	(e) Current Tax Liabilities (Net)	-	-	-
		162.08	28.54	18.53
	Total Equity and Liabilities	1,076.91	741.92	729.22

Place: New Delhi
 Date: 14/11/2021



For and on behalf of the Board

(T. B. Gupta)
 Managing Director
 DIN: 00106181

SOUTH ASIAN ENTERPRISES LIMITED
 Regd. Office: Mikky House, K-Block, Kidwai Nagar, Kanpur-208 011
 Corp. Office: 2nd Floor, 13, Sant Nagar, East of Kailash, New Delhi-110065
 Ph. No. 011-46656666, Fax No.011-46656699

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

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

Particulars	Quarter Ended			Half Year Ended		Year Ended
	30.09.2021 (Unaudited)	30.06.2021 (Unaudited)	30.09.2020 (Unaudited)	30.09.2021 (Unaudited)	30.09.2020 (Unaudited)	31.03.2021 (Audited)
1. Segment Revenue						
a. Entertainment	0.29	0.79	-	1.08	-	7.45
b. Trading	2.92	2.62	19.13	5.54	28.48	63.17
c. Food and Beverage	48.46	-	-	48.46	-	-
d. Others	7.14	8.30	9.70	15.45	15.93	35.05
Total	58.81	11.71	28.83	70.52	44.41	105.67
Less: Inter Segment Revenue	-	-	-	-	-	-
Net Income from Operations	58.81	11.71	28.83	70.52	44.41	105.67
Segment Results Profit (+)/loss (-) before tax and interest from each segment						
a. Entertainment	(12.02)	(9.96)	(13.61)	(21.98)	(26.01)	(47.91)
b. Trading	(5.13)	(5.64)	2.18	(10.77)	0.05	(0.40)
c. Food and Beverage	(24.73)	-	-	(24.73)	-	-
d. Others	7.14	8.30	9.70	15.45	15.93	35.05
Total Segment Result	(34.74)	(7.30)	(1.73)	(42.03)	(10.03)	(13.26)
Less: i) Interest Expenses	8.97	0.03	0.09	9.00	0.09	0.52
ii) Other un-allocable expenditure not off	-	-	-	-	-	-
Add: i) Unallocable income	0.28	0.29	0.03	0.57	0.06	1.15
Total Profit/(Loss) Before Tax	(43.43)	(7.04)	(1.79)	(50.46)	(10.06)	(12.63)
Capital Employed (Segment Assets-Segment Liabilities)						
a. Entertainment	24.41	37.53	65.54	24.41	65.54	21.37
b. Trading	24.52	30.72	44.28	24.52	44.28	42.87
c. Others	347.35	634.18	602.58	347.35	602.58	645.40
d. Food and Beverage	176.79	-	-	176.79	-	-
e. Unallocated	-	-	-	-	-	-
Total	573.08	702.43	712.40	573.08	712.40	709.64

For and on behalf of the Board



(T. B. Gupta)
 Managing Director
 DIN: 00106181

Place: New Delhi
 Date: 14/11/2021


NOTES:

- 1 The standalone 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 14th November, 2021. (adjourned from 12th November, 2021)
- 2 The limited review for the quarter and half year ended on 30th September, 2021, as required under Regulation 33 of SEBI (Listing Obligation & Disclosure Requirements) Regulation, 2015 has been conducted by the Statutory Auditors.
- 3 This statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 ("Ind AS") prescribed under section 133 of the Companies Act, 2013.
- 4 The company was holding 2,261 equity shares of Chai Thela Private Limited till 22.08.2021. On 23.08.2021 the company has acquired additional 5,098 equity shares aggregating 7,359 equity shares, which constitute 60.34% equity shareholding of Chai Thela Private Limited. As a result, Chai Thela Private Limited has become a subsidiary of the Company from 23.08.2021. Accordingly, the consolidated financial results includes the financial results of Chai Thela Private Limited for the period 23.08.2021 to 30.09.2021. The comparative consolidated financial results of previous quarter / half year ended are not given as the same are not available in view of the above facts and therefore only standalone financial results are given. Due to the same reason, the consolidated cash flow statement is also not available and not given.
- 5 The Consolidated accounts have been prepared as per IND AS 110 on Consolidated Financial Statements and IND AS 28. The Consolidated results as shown include the unaudited results of the subsidiary Chai Thela Private Limited.
- 6 Previous period figures have been regrouped / reclassified wherever necessary to conform to current / period classification.
- 7 The results of the Company are available at Company's website www.sael.co.in and at website of concerned Stock Exchange viz. www.bseindia.com.

Place: New Delhi
Date: 14/11/2021



For and on behalf of the Board


(T. B. Gupta)
Managing Director
DIN: 00106181

