

SAI CAPITAL LIMITED

Regd. Office: G-25, GROUND FLOOR, RASVILAS SALCON D-1, SAKET DISTRICT CENTRE, SAKET, NEW DELHI, SOUTH DELHI -110017
(CIN: L74899DL1995PLC069787), E mail: saicapitalimited@hotmail.com / cs@saicapital.co.in, Ph: 011-40234681
Website: www.saicapital.co.in

August 14, 2021

BSE Limited
Corporate Relationship Department
1st Floor, New Trading Ring,
Rotunda Building, P.J. Towers,
Dalal Street, Fort,
Mumbai - 400 001.

Scrip Code: 531931

Subject: Outcome of Board Meeting under Regulations 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (“the SEBI Listing Regulations”).

Dear Sirs,

In continuation to our letters dated 22nd June, 2021 and 6th August, 2021, we wish to inform you that pursuant to the applicable provisions of the SEBI Listing Regulations, the Board of Directors of Sai Capital Limited (the “Company”) at its Meeting held today i.e., 14th August, 2021, inter alia, considered and approved the Un-audited Standalone and Consolidated Financial Results of the Company for the Quarter ended 30th June, 2021.

Copies of the aforesaid Financial Results along with the Limited Review Reports issued by the Statutory Auditors, M/s. Aditya Agarwal & Associates are enclosed herewith as Annexure 1.

The meeting commenced at 12:30 hrs and concluded at 13:30 hrs.

The Financial Results will be published in Newspapers in terms of Regulation 47 of SEBI Listing Regulations.

Please take the above information on record.

Thanking You,

Yours faithfully,
For Sai Capital Limited,

NIRAJ
KUMAR
SINGH

Digitally signed by NIRAJ KUMAR SINGH
DN: cn=Niraj, o=Sai Capital Limited,
2.5.4.20=ca16f90a302b7a1995a6904c1ba2f9
6a7a3b10a30071a7802c06a8ba015,
postalCode=110007, st=DELHI,
serialNumber=+36994a2f076ee17388529e8f
5a208ff2c27f999d07c2056e6023a1,
cn=NIRAJ KUMAR SINGH, E=SOUTH WEST DELHI,
email=niraj@saicapital.com,
st, email=BEACHNIRAJ@HOTMAIL.COM
Date: 2021.08.14 13:31:09 +05'30'

Dr. Niraj Kumar Singh
Chairman and Managing Director

Encl: As above

Limited Review Report on the Standalone Unaudited Financial Results for the quarter ended 30th June, 2021 and year to date from 1st April, 2021 to 30th June, 2021 financial results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulation, 2015 (as amended)

To
The Board of Directors,
Sai Capital Limited
New Delhi

- We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of M/s Sai Capital Limited for the quarter ended 30th June, 2021 and year to date from 1st April, 2021 to 30th June, 2021 ("The statements") attached herewith, being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI "(Listing Obligations and Disclosure Requirements)" Regulations, 2015 ('The Regulations') as Amended (the "Listing Regulations").
- 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 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 read with the relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.
- We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of interim financial information consist of making inquiries, 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 have not performed an audit & we do not express an audit opinion.
We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extend applicable.
- Based on our review conducted and procedures performed , nothing has come to our attention that causes us to believe that the accompanying Standalone Unaudited Financial results prepared in accordance with aforesaid Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting practices and 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, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Date: 14/08/2021
Place: New Delhi

For Aditya Agarwal & Associates
Chartered Accountants
FRN: 004568C

Micky Bhatia
(Partner)
M. No: 438412

UDIN: 21438412 AAAABP7406



SAI CAPITAL LIMITED

Regd. Office: G 25, GROUND FLOOR, RASVILAS SALCON D-1, SAKET DISTRICT CENTRE, SAKET, NEW DELHI, SOUTH DELHI -110017
(CIN: L74899DL1995PLC069787), E mail: saicapitallimited@hotmail.com / cs@saicapital.co.in, Ph: 011-40234681
Website: www.saicapital.co.in

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2021

Sr. No.	Particulars	(Amount in Lacs)			
		Quarter Ended			Year Ended
		30.06.2021 (Unaudited)	31.03.2021 (Audited)	30.06.2020 (Unaudited)	31.03.2021 (Audited)
	INCOME				
I	Revenue from operations				
II	Other income	0.00	0.00	0.00	51.50
III	Total Income	0.00	0.05	0.15	0.32
IV	EXPENSES	0.00	0.05	0.15	51.82
	Cost of material consumed				
	Purchase of stock in trade	0.00	0.00	0.00	0.00
	Change in inventories of finished goods, stock in trade and work in progress	0.00	0.00	0.00	0.00
	Employee benefits expenses	3.88	3.88	3.88	15.50
	Finance costs	3.89	3.80	3.90	16.43
	Depreciation and amortisation expenses	0.00	0.00	0.00	0.00
	Other expenses	3.16	6.49	9.17	23.73
	Total expenses	10.93	14.17	16.94	55.66
V	Profit/ (Loss) before exceptional items, share of profit/ (loss) of investments for using equity method and tax	(10.93)	(14.12)	(16.79)	(3.84)
VI	Share of net profit/ (loss) of investments accounted for using equity method	0.00	0.00	0.00	0.00
VII	Profit/ (Loss) before exceptional items and tax	(10.93)	(14.12)	(16.79)	(3.84)
VIII	Exceptional items	0.00	0.00	0.00	0.00
IX	Profit before tax	(10.93)	(14.12)	(16.79)	(3.84)
X	Tax expenses				
	Current tax	0.00	0.00	0.00	0.00
	Deferred tax	0.00	0.00	0.00	0.00
	Tax in relation to Earlier Year	0.00	0.00	0.00	0.00
XI	Profit for the period/ year	(10.93)	(14.12)	(16.79)	(3.84)
XII	Other Comprehensive Income				
	a) Items that will not be reclassified to profit and loss				
	i) Fair value of equity instruments through other Comprehensive Income (FVOCI)	0.00	0.00	0.00	0.00
	ii) Re-measurement gain / (loss) on defined benefit plans	0.00	0.00	0.00	0.00
	iii) Income tax related to item no (ii) above	0.00	0.00	0.00	0.00
	b) Items that will be reclassified to profit and loss				
	i) Effective portion of gain / (loss) on cash flow hedges	0.00	0.00	0.00	0.00
	ii) Income tax related to item no (i) above	0.00	0.00	0.00	0.00
XIII	Other Comprehensive Income, net of tax	0.00	0.00	0.00	0.00
XIV	Total Comprehensive Income for the year	(10.93)	(14.12)	(16.79)	(3.84)
XV	Paid up Equity Share Capital (Face Value of Rs. 10 each)	287.93	287.93	287.93	287.93



SAI CAPITAL LIMITED

Regd. Office: G-25, GROUND FLOOR, RASVILAS SALCON D-1, SAKET DISTRICT CENTRE, SAKET, NEW DELHI, SOUTH DELHI - 110017
(CIN: L74899DL1995PLC069787), E mail: saicapitallimited@hotmail.com / cs@saicapital.co.in, Ph: 011-40234681
Website: www.saicapital.co.in

XVI	Other Equity				(411.12)
XVII	Earning per share (EPS) (Face value of Rs. 10/- each)				
	(a) Basic	(0.38)	(0.49)	(0.58)	(0.13)
	(b) Diluted (EPS not the period not annualised)	(0.38)	(0.49)	(0.58)	(0.13)

Notes:

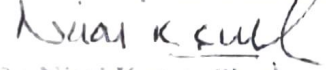
1. The above Results were reviewed by the Audit Committee, and taken on record by the Board at its Meeting held on 14th August, 2021. The Statutory Auditor has carried out Limited Review of the above Results in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015
2. The Figures for the corresponding periods have been restated, wherever necessary, to make them comparable.

For Sai Capital Limited

Date: 14th August, 2021
Place: New Delhi

Dr. Niraj Kumar Singh
Chairman & Managing Director

For Sai Capital Limited



Dr. Niraj Kumar Singh
Chairman & Managing Director



Limited Review Report on the Consolidated Unaudited Financial Results for the quarter ended 30th June, 2021 and year to date from 1st April, 2021 to 30th June, 2021

To
The Board of Directors,
Sai Capital Limited
New Delhi

- We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of M/s Sai Capital Limited ("The Parent") and its subsidiaries, (the Parent and its subsidiaries, collectively referred as "the Group") and its share of net profit/ (loss) before tax and total comprehensive income/ (loss) of its subsidiaries for the quarter ended 30th June, 2021 and year to date from 1st April, 2021 to 30th June, 2021 ("The statements") attached herewith, being submitted by the Parent company pursuant to the requirements of Regulation 33 of the SEBI "(Listing Obligations and Disclosure Requirements)" Regulations, 2015 ("The Regulations") as Amended (the "Listing Regulations").
- This statement which is the responsibility of the Parent's Management and has been approved by the 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 read with the relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.
- We conducted our review 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 consist of making inquiries, 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 have not performed an audit & we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

- This Statement includes the results of following entities:-

Parent Company:

- ✓ Sai Capital Limited.



Subsidiaries:

- ✓ Health Care Energy Foods Private Limited at Consolidated level (Subsidiary of Sai capital Ltd)
 - ✓ Unisphere Industries Private Limited (Subsidiary of Health Care Energy Foods Private Limited)
- Based on our review conducted and procedures performed as stated above , nothing has come to our attention that causes us to believe that the accompanying Consolidated Unaudited Financial results included in the Statement, prepared in accordance with aforesaid Indian Accounting Standards and other accounting practices and principles generally accepted in India, & 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.
- We have not conducted review of subsidiaries included in the unaudited consolidated financial results, whose unaudited interim financial information reflect total revenue of Rs. 347.62/- Lacs and net profit after tax 229.27/- Lacs and total comprehensive income of Rs. 229.27/- Lacs for the quarter ended 30th, June 2021 as considered in the statement whose interim financial results and other financial information have not been reviewed by their auditor. These unaudited financial results and other financial information have been approved and furnished to us by the management and our conclusion to the statement, in as so far as it relates to the affairs of these subsidiaries is based solely on such unaudited financial results and other financial information. According to the information and explanations given to us by the management, these interim financial results are not material to the Group.

Our conclusion on the Statement is not modified in respect of above matters.

Date: 14/08/2021

Place: New Delhi

For Aditya Agarwal & Associates

Chartered Accountants

FRN: 004568C

Micky Bhatia

(Partner)

M. No- 438412

UDIN: 21438412 AAAABQ2 113



SAI CAPITAL LIMITED

Regd. Office: G-25, GROUND FLOOR, RASVILAS SALCON D-1, SAKET DISTRICT CENTRE, SAKET, NEW DELHI, SOUTH DELHI - 110017
(CIN: L74899DL1995PLC069787), E-mail: saicapitallimited@hotmail.com / ce@saicapital.co.in. Ph: 011-40234681
Website: www.saicapital.co.in

STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2021

(Amount in Lacs.)

Sr. No.	Particulars	Quarter Ended			Year Ended
		30.06.2021 (Unaudited)	31.03.2021 (Audited)	30.06.2020 (Unaudited)	31.03.2021 (Audited)
	INCOME				
I	Revenue from operations	0.00	423.63	3,403.07	8,856.30
II	Other income	347.62	(159.55)	501.10	1,293.77
III	Total Income	347.62	264.08	3,904.17	10,150.07
IV	EXPENSES				
	Cost of material consumed	0.00	102.50	3,078.49	7,274.27
	Purchase of stock in trade	0.00	0.00	0.00	0.00
	Change in inventories of finished goods, stock in trade and work in progress	0.00	0.39	(49.81)	1.79
	Employee benefits expenses	12.20	21.59	122.75	380.30
	Finance costs	3.89	3.82	3.94	16.50
	Depreciation and amortisation expenses	11.78	9.01	21.57	68.67
	Other expenses	20.37	627.85	366.52	1,557.81
	Total expenses	48.24	765.16	3,543.47	9,299.34
V	Profit before exceptional items and tax	299.38	(501.08)	360.70	850.73
VI	Share of net profit/ (loss) of investments accounted for using equity method	0.00	0.00	0.00	0.00
VII	Profit/ (Loss) before exceptional items and tax	299.38	(501.08)	360.70	850.73
VIII	Exceptional items	0.00	0.00	0.00	0.00
IX	Profit before tax	299.38	(501.08)	360.70	850.73
X	Tax expenses				
	Current tax	79.33	87.19	98.80	340.13
	Deferred tax	1.71	1.26	(3.00)	34.75
	Tax in relation to Earlier Year	0.00	(7.40)	0.00	(7.40)
XI	Profit for the period/ year	218.34	(582.14)	264.89	483.24
XII	Other Comprehensive Income				
	a) Items that will not be reclassified to profit and loss				
	i) Fair value of equity instruments through other Comprehensive Income (FVOCI)	0.00	0.00	0.00	0.00
	ii) Re-measurement gain / (loss) on defined benefit plans	0.00	20.30	2.08	20.30
	iii) Income tax related to item no (ii) above	0.00	5.11	0.52	5.11
	b) Items that will be reclassified to profit and loss				
	i) Effective portion of gain / (loss) on cash flow hedges	0.00	0.00	0.00	0.00
	ii) Income tax related to item no (i) above	0.00	0.00	0.00	0.00
XIII	Other Comprehensive Income, net of tax	0.00	15.19	1.56	15.19
XIV	Total Comprehensive Income for the year	218.34	(566.95)	266.45	498.43
XV	Profit is attributable to :				
	Owner of the Company	213.98	(571.32)	259.33	473.97
	Non-controlling interest	4.37	(10.82)	5.37	9.28
	Other Comprehensive Income is attributable to :				
	Owner of the Company	0.00	14.90	1.53	14.90
	Non-controlling interest	0.00	0.29	0.03	0.29
	Total Comprehensive Income is attributable to :				
	Owner of the Company	213.98	(556.42)	261.06	488.87
	Non-controlling interest	4.37	(10.53)	5.40	9.57
XVI	Paid up Equity Share Capital (Face Value of Rs. 10	287.93	287.93	287.93	287.93



SAI CAPITAL LIMITED

SAI CAPITAL LIMITED

Regd. Office: G-25, GROUND FLOOR, RASVILAS SALCON D-1, SAKET DISTRICT CENTRE, SAKET, NEW DELHI, SOUTH DELHI-110017
(CIN: L74899DL1995PLC069787), E mail: saicapitallimited@hotmai.com / cs@saicapital.co.in, Ph: 011-40234681
Website: www.saicapital.co.in

	each)				
XVII	Other Equity				33,994.32
XVIII	Earning per share (EPS) (Face value of Rs. 10/- each)				
	(a) Basic	7.43	(19.84)	9.01	16.46
	(b) Diluted (EPS not the period not annualised)	7.43	(19.84)	9.01	16.46

Notes:

1. The above Results were reviewed by the Audit Committee, and taken on record by the Board at its Meeting held on 14th August, 2021. The Statutory Auditor has carried out Limited Review of the above Results in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015
2. The Figures for the corresponding periods have been restated, wherever necessary, to make them comparable.

For Sai Capital Limited

Date: 14th August, 2021

Place: New Delhi

Dr. Niraj Kumar Singh
Chairman & Managing Director

For Sai Capital Limited


Dr. Niraj Kumar Singh
Chairman & Managing Director

