

SAI CAPITAL LIMITED

Regd. Office: G-25, GROUND FLOOR, RASVILAS SALCON D-1, SAKET DISTRICT CENTRE, SAKET, NEW DELHI, SOUTH DELHI -110017

(CIN: L74110DL1995PLC069787), E mail: cs@saicapital.co.in, Ph: 011-40234681

Website: www.saicapital.co.in

August 14, 2025

BSE Limited
Listing Department
Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai- 400001.

Scrip Code: 531931

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

Dear Sirs,

This is in continuation to our letters dated June 23, 2025 & July 31, 2025 communicating closure of Trading Window under SEBI (Prohibition of Insider Trading) Regulations, 2015, and prior intimation of the Meeting of the Board of Directors of the Company under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 respectively.

Pursuant to applicable provisions of the SEBI Listing Regulations, this is to inform that a Meeting of the Board of Directors ("the Board") of M/s. Sai Capital Limited ("the Company") was held as scheduled today, i.e. August 14, 2025. The Board, *inter-alia*, considered and approved:

- I. Un-Audited Standalone & Consolidated Financial Results for the First Quarter ended on June 30, 2025.

Copies of the aforesaid Financial Results together with the Limited Review Reports, thereon, issued by the Statutory Auditors of the Company, M/s. Mehrotra & Co., Chartered Accountants, (Firm Registration No.: 000720C) are enclosed herewith as **Annexure – I**;

- II. The date of holding of the 30th Annual General Meeting of the Company as **Monday, September 29, 2025 at 12:30 P.M.** through Video Conferencing/Other Audio Visual Means (VC/OAVM) in accordance with MCA Circular No. 20/2020 dated 05.05.2020, Circular No. 02/2022 dated 05.05.2022, Circular No. 10/2022 dated 28.12.2022 and Circular No. 09/2023 dated 25.09.2023 followed by Circular No. 09/2024 dated 19.09.2024 read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/P/CIR/2024/133 dated 03.10.2024;

- III. Pursuant to Regulation 42 of SEBI Listing Regulations, the Register of Members & Share Transfer Books of the Company will remain closed from **Tuesday, September 23, 2025 (09:00 A.M.) to Monday, September 29, 2025 (05:00 P.M.)** (both days inclusive) for the purpose of the 30th Annual General Meeting of the Company;

- IV. Pursuant to provisions of Section 108 of the Companies Act, 2013 read with Rule 20 of The Companies (Management & Administration) Rules, 2014, Company has fixed **September 22, 2025** as the Cut-off date to determine the eligibility of the Members who are eligible to cast their vote by electronic means during e-Voting period & during the 30th AGM scheduled to be held on **Monday, September 29, 2025 at 12:30 P.M. (IST)**;

- V. Pursuant to Regulation 30 & 25 of the SEBI Listing Regulations, based on the recommendations of the Nomination & Remuneration Committee of the Company, and subject to approval of Shareholders at the ensuing Annual General Meeting of the Company, the Board of Directors approved the re-appointment of **Mrs. Kamlesh Gupta (DIN: 07243898)** as a **Non-Executive, Independent Director** on the Board of the Company for a second term of 5 (five) consecutive years effective from March 26, 2026 to March 25, 2031 (both days inclusive);



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Details as required under the SEBI Regulations, read with SEBI Circulars Nos. SEBI/HO/CFD/CFD-PoD1/P/CIR/2023/123 dated 13th July 2023 and SEBI/HO/CFD/POD2/CIR/P/0155 November 11, 2024, in respect of re-appointment of **Mrs. Kamlesh Gupta (DIN: 07243898)** as a **Non-Executive, Independent Director** of the Company are given at **Annexure-II**;

- VI. On the recommendation of the Audit Committee, the re-appointment of **Ms. Sakshi Gupta**, Practicing Company Secretary, registered with the Institute of Company Secretaries of India (ICSI) vide Membership No. 59295, CoP. No. 22952 as Secretarial Auditor of the Company for a period of 5 (five) consecutive years, subject to approval of Shareholders of the Company at the ensuing Annual General Meeting.

Further, pursuant to Regulation 30(6) read with Para A (7) of Part A of Schedule III of the SEBI Listing Regulations, and SEBI Circular Nos. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023 & SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024, details with respect to re-appointment of Secretarial Auditor are provided at **Annexure-III** to this letter.

The Meeting commenced at 11:35 A.M. (IST) and concluded at 01:05 P.M. (IST).

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



Dr. Niraj Kumar Singh
Chairman and Managing Director



Enclosed as above

Mehrotra & Co.
Chartered Accountants

3A/130, Azad Nagar
Near Saraswati Gyan Mandir
Kanpur – 208002.
Email : camehrotra54@gmail.com
Mobile : 9839261981

Limited Review Report on Unaudited Standalone Financial Results for the quarter ended
30th June, 2025

To,
The Board of Directors
SAI Capital Limited

- We have reviewed the accompanying Statement of Unaudited Standalone Financial Results ("The statement") of SAI Capital Limited ("The Company") for the quarter ended 30th June, 2025 and year to date from 1st April, 2025 to 30th June, 2025. This statement which is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.
- The preparation of the Statement in accordance with recognition & 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 Rule 3 of Companies (Indian Accounting Standard) Rules, 2015 SEBI Circular CIR/CFD/FAC/62/2016 dated 10th August, 2016 (hereinafter referred to as 'SEBI circulars' & other accounting principles generally accepted in India is the responsibility of the Company's management & has been approved by the Board of Directors. 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. This standard requires that we plan & perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to enquiries of company personnel & analytical procedures applied to financial data & thus provides less assurance than an audit. We have not performed an audit & accordingly, we do not express an audit opinion.
- 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 Indian Accounting Standards & other recognized accounting principles & policies has not disclosed the information required to be disclosed in terms of Regulation 33(8) 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.

For Mehrotra & Co

Chartered Accountants
FRN: 000720C

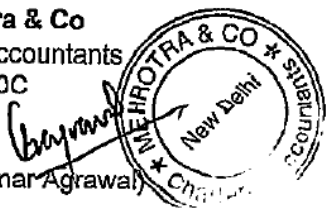
(Rakesh Kumar Agrawal)
Partner

M. No- 401863

UDIN: 25401863BMJMVO9463

Date: 14/08/2025

Place: New Delhi



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Statement Of Un-Audited Standalone Financial Results For The Quarter Ended on June 30, 2025

Sr. No.	Particulars	(Amount in Laes.)			
		Quarter Ended			Year Ended
		30.06.2025	31.03.2025	30.06.2024	31.03.2025
		(Un Audited)	(Audited)	(Un Audited)	(Audited)
	INCOME				
I	Revenue from operations	0.00	0.00	0.00	0.00
II	Other income	0.00	0.00	0.00	0.00
III	Total Income	0.00	0.00	0.00	0.00
IV	EXPENSES				
	Cost of material consumed	0.00	0.00	0.00	0.00
	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	2.34	3.65	4.68	16.46
	Finance costs	9.26	8.82	7.81	33.50
	Depreciation and amortization expenses	0.00	0.00	0.00	0.00
	Other expenses	3.64	6.33	4.36	19.67
	Total expenses	15.24	18.80	16.85	69.63
V	Profit/ (Loss) before exceptional items, share of profit/ (loss) of investments for using equity method and tax	(15.24)	(18.80)	(16.85)	(69.63)
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	(15.24)	(18.80)	(16.85)	(69.63)
VIII	Exceptional items	0.00	0.00	0.00	0.00
IX	Profit before tax	(15.24)	(18.80)	(16.85)	(69.63)
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 year	(15.24)	(18.80)	(16.85)	(69.63)
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) Remeasurment 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



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	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	(15.24)	(18.80)	(16.85)	(69.63)
XV	Paid up Equity Share Capital (Face Value of Rs. 10 each)	287.93	287.93	287.93	287.93
XVI	Other Equity	0.00	0.00	0.00	(696.79)
XVII	Earning per share (EPS) (Face value of Rs. 10/- each)				
	(a) Basic	(0.53)	(0.65)	(0.59)	(2.42)
	(b) Diluted (EPS not the period not annualised)	(0.53)	(0.65)	(0.59)	(2.42)

Notes:-

1. The above Results were reviewed by the Audit Committee, and taken on record by the Board at its Meeting held on August 14, 2025.
2. The Statutory Auditors have carried out a Limited Review of the above Results in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
3. These Standalone Financial Results have been prepared in accordance with the Companies (Indian Accounting Standard) Rules, 2015 (Ind AS) as notified by the Ministry of Corporate Affairs under Section 133 of the Companies Act, 2013 and other recognized accounting practices and policies to the extent applicable.
4. The Figures for the corresponding periods have been restated, wherever necessary, to make them comparable.

For Sai Capital Limited

Niraj Kumar Singh
Dr. Niraj Kumar Singh
Chairman & Managing Director

Place : New Delhi
Date : August 14, 2025

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, 2025

To
The Board of Directors,
Sai Capital Limited
New Delhi

- We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of **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, 2025 and year to date from 1st April, 2025 to 30th June, 2025 ("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"). Attention is drawn to the fact that the consolidated figures for the corresponding quarter ended 30th June, 2025, as reported in these financial results have been approved by the Board of Directors, but have not been subject to review.
- 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 extend 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)
 - ✓ Butterfly Ayurveda Private Limited (Subsidiary of Health Care Energy Foods Private Limited)
- Based on our review conducted and procedures performed as stated in paragraph 3 above and based ,on the consideration of the review reports of the other auditors referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited Consolidated Financial results, prepared in accordance with the recognition and measurement principles laid down in the 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 the Listing Regulations read with relevant circulars issued by the SEBI including the manner in which it is to be disclosed, or that it contains any material misstatement.
 - We did not review the interim financial results of subsidiaries included in the consolidated unaudited financial results, whose interim financial results reflect total revenue of Rs. 599.58/- Lacs and net profit after tax 311.28/- Lacs and total comprehensive income of Rs. 311.28/- Lacs for the quarter ended 30th, June 2025 as considered in the statement.

These interim financial results and other financial information have been reviewed by the other auditor. These unaudited financial results and other financial information have been approved and furnished to us by the management and our conclusion on the statement, in as so far as it relates to the amounts and disclosures included in respect of these subsidiaries, is based solely on such unaudited financial results and other financial information of the other auditors and the procedures performed by us as stated in paragraph above.

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

Date: 14/08/2025

Place: New Delhi

For Mehrotra & Co.

Chartered Accountants

FRN: 000720C

Rakesh Kumar Agrawal
(Partner)

M. No.-401863

UDIN: 25401863BMJMVP4415

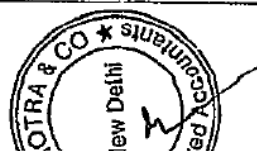


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Statement Of Un-Audited Consolidated Financial Results For The Quarter Ended on June 30, 2025

Sr. No.	Particulars	(Amount in Lacs.)			
		Quarter Ended			Year Ended
		30.06.2025 (Un Audited)	31.03.2025 (Audited)	30.06.2024 (Un Audited)	31.03.2025 (Audited)
	INCOME				
I	Revenue from operations	14.75	12.49	8.20	53.11
II	Other income	584.83	874.17	447.64	2,287.69
III	Total Income	599.58	886.66	455.84	2,340.80
IV	EXPENSES				
	Cost of material consumed	-	-	-	-
	Purchase of stock in trade	5.90	6.78	2.60	22.08
	Change in inventories of finished goods, stock in trade and work in progress	0.64	(1.86)	2.64	3.10
	Employee benefits expenses	29.87	31.09	28.06	117.19
	Finance costs	22.40	21.79	16.98	75.25
	Depreciation and amortization expenses	59.21	71.55	67.22	275.31
	Other expenses	41.43	42.22	43.95	207.62
	Total expenses	159.45	171.57	161.45	700.55
V	Profit/ (Loss) before exceptional items, share of profit/ (loss) of investments for using equity method and tax	440.13	715.09	294.39	1,640.25
VI	Share of net profit/ (loss) of investments accounted for using equity method	-	-	-	-
VII	Profit/ (Loss) before exceptional items and tax	440.13	715.09	294.39	1,640.25
VIII	Exceptional items	-	-	-	-
IX	Profit before tax	440.13	715.09	294.39	1,640.25
X	Tax expenses				
	Current tax	138.41	211.14	105.49	543.54
	Deferred tax	(9.56)	0.40	1.03	4.89
	Tax in relation to Earlier Year	-	-	-	7.99
XI	Profit for the year	311.28	503.55	187.87	1,083.83
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)	-	-	-	-
	ii) Remeasurment gain / (loss) on defined benefit plans	0.01	(0.06)	0.02	0.02
	iii) Income tax related to item no (ii) above	0.01	(0.02)	0.00	0.00



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	b) Items that will be reclassified to profit and loss				
	i) Effective portion of gain / (loss) on cash flow hedges	-	-	-	-
	ii) Income tax related to item no (i) above	-	-	-	-
XIII	Other Comprehensive Income, net of tax	0.00	(0.04)	0.02	0.02
XIV	Total Comprehensive Income for the year	311.28	503.51	187.89	1,083.85
XV	Profit is attributable to:				
	Owner of the Company	305.06	493.65	183.97	1,061.86
	Non-controlling Interest	6.22	9.90	3.90	21.97
	Other Comprehensive Income is attributable to:				
	Owner of the Company	0.00	(0.04)	0.02	0.02
	Non-controlling Interest	0.00	(0.00)	0.00	0.00
	Total Comprehensive Income is attributable to:				
	Owner of the Company	305.06	493.61	183.99	1,061.87
	Non-controlling Interest	6.22	9.90	3.90	21.97
XVI	Paid up Equity Share Capital (Face Value of Rs. 10 each)	287.93	287.93	287.93	287.93
XVII	Other Equity				35,109.03
XVIII	Earning per share (EPS) (Face value of Rs. 10/- each)				
	(a) Basic	10.81	17.49	6.39	37.64
	(b) Diluted (EPS not the period not annualised)	10.81	17.49	6.39	37.64

Notes:-

1. The above Results were reviewed by the Audit Committee, and taken on record by the Board at its Meeting held on August 14, 2025.
2. The Statutory Auditors have carried out a Limited Review of the above Results in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
3. These Consolidated Financial Results have been prepared in accordance with the Companies (Indian Accounting Standard) Rules, 2015 (Ind AS) as notified by the Ministry of Corporate Affairs under Section 133 of the Companies Act, 2013 and other recognized accounting practices and policies to the extent applicable.
4. The Figures for the corresponding periods have been restated, wherever necessary, to make them comparable.

For Sai Capital Limited

Niraj Kumar Singh
Dr. Niraj Kumar Singh
Chairman & Managing Director

For Sai Capital Limited

Dr. Niraj Kumar Singh
Chairman & Managing Director

Place : New Delhi
Date : August 14, 2025



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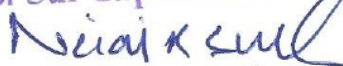
Website: www.saicapital.co.in

Annexure-II

INFORMATION AS REQUIRED UNDER REGULATION 30 - PART A OF PARA A OF SCHEDULE III OF SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 AND SEBI CIRCULAR NO. SEBI/HO/CFD/CFDPOD-1/P/CIR/2023/123 DATED 13TH JULY 2023 & MASTER CIRCULAR NO. SEBI/HO/CFD/POD2/CIR/P/0155 NOVEMBER 11, 2024.

S.No	Particulars	Description
1.	Name of Director	Mrs. Kamlesh Gupta (DIN: 07243898)
2.	Reason for Change	Re-appointment
3.	Date of re-appointment/cessation & term of re-appointment	March 26, 2026. Re-appointment as a Non-Executive, Independent Director for a second term of 5 (Five) consecutive years, not liable to retire by rotation in accordance with the terms & conditions of the Company for appointment/re-appointment of Independent Directors.

For Sai Capital Limited



Dr. Niraj Kumar Singh
Chairman & Managing Director

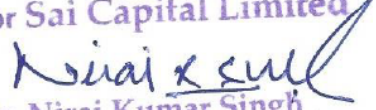
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Annexure-III

Details with respect to re-appointment of Secretarial Auditor under Regulation 30(6) read with Para A (7) of Part A of Schedule III of the Listing Regulations along with SEBI Circular Nos. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023 & SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024:

S.No	Particulars	Details
1.	Name of Secretarial Auditor	Ms. Sakshi Gupta (ACS)
2.	Reason for Change	Re-appointment
3.	Date of re-appointment/cessation & term of re-appointment	August 14, 2025. Upon the recommendation of the Audit Committee of the Company, the Board of Directors at their Meeting held on August 14, 2025 , approved the re-appointment of Ms. Sakshi Gupta, Practicing Company Secretary, as Secretarial Auditor of the Company for a period of 5 (Five) consecutive Financial Years, subject to approval of Shareholders of the Company at the ensuing Annual General Meeting.

For Sai Capital Limited

Dr. Niraj Kumar Singh
Chairman & Managing Director