

**Limited Review Report on the Standalone Unaudited Financial Results for the quarter ended 30<sup>th</sup> September, 2020 and year to date from 1<sup>st</sup> April, 2020 to 30<sup>th</sup> Sept, 2020**

To  
The Board of Directors,  
Sai Capital Limited

- We have reviewed the accompanying Statement of Standalone Unaudited Financial Results ("The statement") of Sai Capital Limited ("The Company") for the quarter ended 30<sup>th</sup> September, 2020 and year to date from 1<sup>st</sup> April, 2020 to 30<sup>th</sup> September, 2020. This statement which is the responsibility of the Parent'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 10<sup>th</sup> 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 Aditya Agarwal & Associates**

Chartered Accountants

FRN: 004668P



(Micky Bhatia)

Partner

M. No.-438412

UDIN 20430412AAAABR4437.

Date: 13/11/2020

Place: New Delhi

# SAI CAPITAL LIMITED

Regd. Office: G-25, GROUND FLOOR, RASVILAS SAICON 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

Statement of Standalone Unaudited Financial Results for the 2<sup>nd</sup> Quarter and Half Year Ended 30th September, 2020

(Amount in Lacs.)

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2020	30.06.2020	30.09.2019	30.09.2020	30.09.2019	31.03.2020
		(Un Audited)	(Un Audited)	(Un Audited)	(Un Audited)	(Un Audited)	(Audited)
	<b>INCOME</b>						
I	Revenue from operations	0.00	0.00	0.00	0.00	0.00	0.00
II	Other income	0.12	0.15	0.28	0.27	0.28	0.87
III	<b>Total Income</b>	<b>0.12</b>	<b>0.15</b>	<b>0.28</b>	<b>0.27</b>	<b>0.28</b>	<b>0.87</b>
IV	<b>EXPENSES</b>						
	Cost of material consumed	0.00	0.00	0.00	0.00	0.00	0.00
	Purchase of stock in trade	0.00	0.00	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	0.00	0.00
	Employee benefits expenses	3.88	3.88	4.32	7.75	8.93	16.68
	Finance costs	4.18	3.90	3.52	8.08	6.71	13.99
	Depreciation and amortisation expenses	0.00	0.00	0.00	0.00	0.00	0.00
	Other expenses	3.72	9.17	6.68	12.89	9.92	20.21
	<b>Total expenses</b>	<b>11.77</b>	<b>16.94</b>	<b>14.51</b>	<b>28.72</b>	<b>25.55</b>	<b>50.87</b>
V	<b>Profit/ (Loss) before exceptional items, share of profit/ (loss) of investments for using equity method and tax</b>	<b>(11.65)</b>	<b>(16.79)</b>	<b>(14.23)</b>	<b>(28.45)</b>	<b>(25.27)</b>	<b>(50.00)</b>
VI	<b>Share of net profit/ (loss) of investments accounted for using equity method</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
VII	<b>Profit/ (Loss) before exceptional items and tax</b>	<b>(11.65)</b>	<b>(16.79)</b>	<b>(14.23)</b>	<b>(28.45)</b>	<b>(25.27)</b>	<b>(50.00)</b>
VIII	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
IX	<b>Profit before tax</b>	<b>(11.65)</b>	<b>(16.79)</b>	<b>(14.23)</b>	<b>(28.45)</b>	<b>(25.27)</b>	<b>(50.00)</b>
X	<b>Tax expenses</b>						
	Current tax	0.00	0.00	0.00	0.00	0.00	0.00
	Deferred tax	0.00	0.00	0.00	0.00	0.00	0.00
	Tax in relation to Earlier Year	0.00	0.00	0.00	0.00	0.00	0.00
XI	<b>Profit for the year</b>	<b>(11.65)</b>	<b>(16.79)</b>	<b>(14.23)</b>	<b>(28.45)</b>	<b>(25.27)</b>	<b>(50.00)</b>
XII	<b>Other Comprehensive Income</b>						
	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	0.00	0.00
	ii) Remeasurement gain / (loss) on defined benefit plans	0.00	0.00	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	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	0.00	0.00
	ii) Income tax related to item no (i) above	0.00	0.00	0.00	0.00	0.00	0.00
XIII	<b>Other Comprehensive Income, net of tax</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
XIV	<b>Total Comprehensive Income for the year</b>	<b>(11.65)</b>	<b>(16.79)</b>	<b>(14.23)</b>	<b>(28.45)</b>	<b>(25.27)</b>	<b>(50.00)</b>
XV	<b>Paid up Equity Share Capital (Face Value of Rs. 10 each)</b>	<b>287.93</b>	<b>287.93</b>	<b>287.93</b>	<b>287.93</b>	<b>287.93</b>	<b>287.93</b>
XVI	<b>Other Equity</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(407.28)</b>
XVII	<b>Earning per share (EPS) (Face value of Rs. 10/- each)</b>						



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(a) Basic	(0.40)	(0.50)	(0.49)	(0.99)	(0.88)	(1.74)
(b) Diluted (EPS not the period not annualised)	(0.40)	(0.50)	(0.49)	(0.99)	(0.88)	(1.74)

## Notes:

- 1 The financial results of the Company for the 2<sup>nd</sup> Quarter and Half Year ended 30<sup>th</sup> September, 2020 were reviewed by the Audit committee and taken on record by the Board of Directors at their meeting held on 13<sup>th</sup> November, 2020 and a limited review of the same has been carried out by the Statutory Auditors.
- 2 These results have been prepared in accordance with the recognition and measurement principles of the Companies (Indian Accounting Standards) Rules, 2015 prescribed under section 133 of the Companies Act, 2013 and other recognized accounting practices and policies to the extent applicable.
- 3 The Figures for the corresponding periods have been restated, wherever necessary, to make them comparable.

For Sai Capital Limited

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

For Sai Capital Limited

Dr. Niraj Kumar Singh  
Chairman & Managing Director

Place : New Delhi  
Date : 13.11.2020



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## STANDALONE STATEMENT OF ASSETS AND LIABILITIES

(Amount in Lacs.)

Particulars	As at	As at
	30/09/2020	31/03/2020
	Unaudited	Audited
<b>ASSETS</b>		
<b>Non-current assets</b>		
a) Property, plant and equipment	0.09	0.09
b) Capital work-in-progress	0.00	0.00
c) Right to Use Assets	0.00	0.00
d) Investment properties	0.00	0.00
e) Intangible assets	0.00	0.00
f) Financial assets		
i) Investments	25.80	25.80
ii) Trade Receivables	0.00	0.00
iii) Loans	0.00	0.00
iv) Other financial assets	49.16	49.16
g) Deferred tax assets (net)	0.00	0.00
h) Other non-current assets	0.00	0.00
<b>Total non-current assets</b>	<b>75.06</b>	<b>75.06</b>
<b>Current assets</b>		
a) Inventories	0.00	0.00
b) Financial assets		
i) Investments	0.00	0.00
ii) Trade receivables	0.00	0.24
iii) Cash and cash equivalents	1.66	3.50
iv) Bank balances other than cash and cash equivalents above	0.00	0.00
v) Loans	0.00	0.00
vi) Other financial assets	0.00	0.00
c) Current tax assets (net)	0.00	0.00
d) Other current assets	2.57	6.76
<b>Total Current assets</b>	<b>4.23</b>	<b>10.50</b>
<b>Total Assets</b>	<b>79.29</b>	<b>85.56</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
a) Equity share capital	287.93	287.93
b) Other equity	-435.73	-407.28
Equity attributable to the owners of Sai Capital Limited	-147.80	-119.35
c) Minority Interest	0.00	0.00
<b>Total equity</b>	<b>-147.80</b>	<b>-119.35</b>
<b>Liabilities</b>		
<b>Non-current liabilities</b>		
a) Financial liabilities		
i) Borrowings	206.65	183.28
ii) Trade payables		
(A) Total outstanding dues of micro enterprises and small enterprises; and	0.00	0.00
(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	0.00	0.00
iii) Other financial liabilities	0.00	0.00
b) Provisions	0.00	0.00
c) Deferred tax liabilities (net)	0.00	0.00
d) Other non-current liabilities	0.00	0.00
<b>Total non-current liabilities</b>	<b>206.65</b>	<b>183.28</b>
<b>Current liabilities</b>		
a) Financial liabilities		
i) Borrowings	0.00	0.00
ii) Trade payables		
(A) Total outstanding dues of micro enterprises and small enterprises; and	0.00	0.00

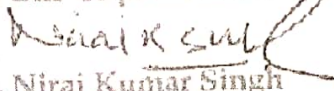


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(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	0.00	0.00
iii) Other financial liabilities	1.60	1.67
b) Other current liabilities	18.83	19.96
c) Provisions	0.00	0.00
d) Current tax liabilities (net)	0.00	0.00
<b>Total current liabilities</b>	<b>20.43</b>	<b>21.63</b>
<b>Total liabilities</b>	<b>227.09</b>	<b>204.91</b>
<b>Total equity and liabilities</b>	<b>79.29</b>	<b>85.56</b>

For Sai Capital Limited

  
Dr. Niraj Kumar Singh  
Chairman & Managing Director

For Sai Capital Limited

Dr. Niraj Kumar Singh  
Chairman & Managing Director

Place : New Delhi  
Date : 13.11.2020



# SAI CAPITAL LIMITED

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STANDALONE UNAUDITED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30<sup>TH</sup> SEPTEMBER, 2020

Particulars	(Amount in Lacs.)	
	30-09-2020	30-09-2019
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Profit/ (Loss) before tax	-28.45	-25.26
<b>Adjustments for Non-Cash Items / Non-Operating Items:</b>		
Add: Depreciation, amortization and impairment expenses	0.00	0.00
Add: Loss on Sale of Property, Plant & Equipment	0.00	0.00
Add: Employee stock option expenses	0.00	0.00
Add: Financial Costs	8.08	6.71
Add: Gratuity	0.00	0.00
Less: Interest Income	0.00	0.00
<b>PROFIT/ (LOSS) FROM OPERATING ACTIVITIES BEFORE WORKING CAPITAL CHANGES</b>	-20.37	-18.55
<b>Changes in current assets and liabilities:</b>		
<b>Change in Current Assets</b>		
Inventories	0.00	0.00
Trade Receivable	0.24	-0.28
Short Term Loans And Advances	0.00	-1.61
Other Financial Assets	0.00	0.00
Other Current Assets	4.19	0.00
<b>Change in Current Liabilities</b>		
Short Term Borrowing	0.00	0.00
Trade Payable	0.00	0.00
Other Financial Liabilities	-0.07	-0.88
Other Current Liabilities	-1.12	1.73
Provision for Employee benefits	0.00	0.00
<b>NET CASH GENERATED FROM OPERATING ACTIVITIES BEFORE INCOME TAX</b>	-17.14	-19.59
Less: Income Tax Paid/ TDS (including Income Tax Demand)	0.00	0.00
<b>NET CASH GENERATED FROM OPERATING ACTIVITIES</b>	-17.14	-19.59
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchases of Fixed Assets	0.00	0.00
Sale of Fixed Assets	0.00	0.00
Increase in Non Current Financial Assets	0.00	0.00
Increase in Non Current Assets	0.00	0.00
Interest Income	0.00	0.00
Bank balance other than Cash & Cash Equivalent	0.00	0.00
Loans & Advance	0.00	0.00
<b>NET CASH USED IN INVESTING ACTIVITIES</b>	0.00	0.00
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
Buy Back Of Shares	0.00	0.00
Increase in Non-current other Financial Liability	23.37	26.04
Secured Loans	0.00	0.00
Payments towards Lease Liability	0.00	0.00
Interest Expense	-8.08	-6.71
<b>NET CASH USED IN FINANCING ACTIVITIES</b>	15.30	19.33
<b>NET INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	-1.84	-0.27
<b>CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR</b>	3.50	3.57
<b>CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR</b>	1.66	3.30

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 : 13.11.2020



**Limited Review Report on the Consolidated Unaudited Financial Results for the quarter ended 30<sup>th</sup> September, 2020 and year to date from 1<sup>st</sup> April, 2020 to 30<sup>th</sup> Sept, 2020**

To  
The Board of Directors,  
Sai Capital Limited

- 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 30<sup>th</sup> September, 2020 and year to date from 1<sup>st</sup> April, 2020 to 30<sup>th</sup> September, 2020 ("The statements") attached herewith, being submitted by the Parent 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 30<sup>th</sup> September, 2020, 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 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)
- Based on our review conducted and procedures performed as stated in 3<sup>rd</sup> Point , 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, 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. 5,443.50/- Lacs and net profit after tax 499.94/- Lacs and total comprehensive income of Rs. 504.06/- Lacs for the quarter ended 30<sup>th</sup>, September 2020 as considered in the statement whose interim financial results and other financial information have not been reviewed by the 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: 13/11/2020  
Place: New Delhi

**For Aditya Agarwal & Associates**  
Chartered Accountants

FRN: 004568C

(Micky Bhatia)  
Partner

M. No.-438412

UDIN: 20438412AAAA BQ5971



# SAI CAPITAL LIMITED

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## Statement of Consolidated Unaudited Financial Results for the 2<sup>nd</sup> Quarter and Half Year Ended 30th September, 2020

(Amount in Lacs.)

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2020 (Un Audited)	30.06.2020 (Un Audited)	30.09.2019 (Un Audited)	30.09.2020 (Un Audited)	30.09.2019 (Un Audited)	31.03.2020 (Audited)
	<b>INCOME</b>						
I	Revenue from operations	4,964.58	3,403.07	4,672.78	8,367.65	9,047.49	19,081.00
II	Other income	479.64	501.10	556.07	980.14	1,137.06	2,040.18
III	<b>Total Income</b>	<b>5,443.62</b>	<b>3,904.17</b>	<b>5,228.85</b>	<b>9,347.78</b>	<b>10,184.56</b>	<b>21,121.18</b>
	<b>EXPENSES</b>						
	Cost of material consumed	4,071.21	3,078.49	3,703.50	7,149.69	6,847.10	14,311.56
	Purchase of stock in trade	0.00	0.00	0.00	0.00	0.00	0.00
	Change in inventories of finished goods, stock in trade and work in progress	51.42	(49.81)	(283.27)	1.62	(295.43)	0.74
	Employee benefits expenses	126.98	122.75	125.64	249.73	248.72	507.51
	Finance costs	4.18	3.94	3.52	8.12	6.71	15.44
	Depreciation and amortisation expenses	19.01	21.57	25.46	40.59	49.36	116.96
	Other expenses	515.15	366.52	641.39	881.67	1,018.74	1,999.85
	<b>Total expenses</b>	<b>4,787.95</b>	<b>3,543.47</b>	<b>4,216.25</b>	<b>8,331.42</b>	<b>7,875.21</b>	<b>16,952.06</b>
V	Profit/ (Loss) before exceptional items, share of profit/ (loss) of investments for using equity method and tax	655.67	360.70	1,012.60	1,016.37	2,309.35	4,169.12
VI	Share of net profit/ (loss) of investments accounted for using equity method	0.00	0.00	0.00	0.00	0.00	0.00
VII	Profit/ (Loss) before exceptional items and tax	655.67	360.70	1,012.60	1,016.37	2,309.35	4,169.12
VIII	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
IX	<b>Profit before tax</b>	<b>655.67</b>	<b>360.70</b>	<b>1,012.60</b>	<b>1,016.37</b>	<b>2,309.35</b>	<b>4,169.12</b>
X	<b>Tax expenses</b>						
	Current tax	169.94	98.80	300.66	268.75	684.96	1,052.88
	Deferred tax	(2.56)	(3.00)	0.12	(5.56)	(3.35)	5.40
	Tax in relation to Earlier Year	0.00	0.00	0.00	0.00	0.09	(3.83)
XI	<b>Profit for the year</b>	<b>488.28</b>	<b>264.89</b>	<b>711.82</b>	<b>753.18</b>	<b>1,627.66</b>	<b>3,114.67</b>
XII	<b>Other Comprehensive Income</b>						
	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	0.00	0.00
	ii) Remeasurement gain / (loss) on defined benefit plans	5.51	2.08	1.54	7.60	(11.88)	(23.35)
	iii) Income tax related to item no (ii) above	1.39	0.52	0.45	1.91	(3.46)	(5.88)
	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	0.00	0.00
	ii) Income tax related to item no (i) above	0.00	0.00	0.00	0.00	0.00	0.00
XIII	<b>Other Comprehensive Income, net of tax</b>	<b>4.12</b>	<b>1.56</b>	<b>1.09</b>	<b>5.68</b>	<b>(8.42)</b>	<b>(17.48)</b>
XIV	<b>Total Comprehensive Income for the year</b>	<b>492.41</b>	<b>266.45</b>	<b>712.92</b>	<b>758.86</b>	<b>1,619.24</b>	<b>3,097.19</b>
XV	<b>Profit is attributable to :</b>						
	Owner of the Company	478.76	259.53	697.99	738.28	1,596.17	3,054.39
	Non-controlling interest	9.52	5.37	13.83	14.89	31.48	60.28
	<b>Other Comprehensive Income is attributable to :</b>						



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	Owner of the Company	4.04	1.53	1.07	5.57	(8.26)	(17.14)
	Non-controlling interest	0.08	0.03	0.02	0.11	(0.16)	(0.33)
	<b>Total Comprehensive Income is attributable to :</b>						
	Owner of the Company	482.81	261.05	699.07	743.86	1,587.91	3,037.25
	Non-controlling interest	9.60	5.40	13.85	15.00	31.32	59.95
XVI	<b>Paid up Equity Share Capital (Face Value of Rs. 10 each)</b>	287.93	287.93	287.93	287.93	287.93	287.93
XVII	<b>Other Equity</b>	0.00	0.00	0.00	0.00	0.00	33,556.96
XVIII	<b>Earning per share (EPS) (Face value of Rs. 10/- each)</b>						
	(a) Basic	16.63	9.01	24.24	25.64	55.44	106.08
	(b) Diluted (EPS not the period not annualised)	16.63	9.01	24.24	25.64	55.44	106.08

**Notes:**

- 1 The financial results of the Company for the 2<sup>nd</sup> Quarter and Half Year ended 30<sup>th</sup> September, 2020 were reviewed by the Audit committee and taken on record by the Board of Directors at their meeting held on 13th November, 2020 and a limited review of the same has been carried out by the Statutory Auditors.
- 2 These results have been prepared in accordance with the recognition and measurement principles of the Companies (Indian Accounting Standards) Rules, 2015 prescribed under section 133 of the Companies Act, 2013 and other recognized accounting practices and policies to the extent applicable.
- 3 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 : 13.11.2020



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## CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES

Particulars	(Amount in Lacs.)	
	As at 30/09/2020 Unaudited	As at 31/03/2020 Audited
<b>ASSETS</b>		
<b>Non-current assets</b>		
a) Property, plant and equipment	465.09	502.24
b) Capital work-in-progress	18.20	18.20
c) Right to Use Assets	0.00	2.79
d) Investment properties	0.00	0.00
e) Intangible assets	0.00	0.00
f) Financial assets		
i) Investments	0.05	0.05
ii) Trade Receivables	0.00	0.00
iii) Loans	0.00	0.00
iv) Other financial assets	69.78	69.78
g) Deferred tax assets (net)	79.36	75.71
h) Other non-current assets	722.14	697.12
<b>Total non-current assets</b>	<b>1,354.62</b>	<b>1,365.89</b>
<b>Current assets</b>		
a) Inventories	217.91	768.07
b) Financial assets		
i) Investments	0.00	0.00
ii) Trade receivables	7,972.91	2,004.47
iii) Cash and cash equivalents	398.40	3,781.14
iv) Bank balances other than cash and cash equivalents above	0.00	850.00
v) Loans	25,452.26	25,718.56
vi) Other financial assets	591.33	580.23
c) Current tax assets (net)	0.00	0.00
d) Other current assets	791.02	322.29
<b>Total Current assets</b>	<b>35,423.83</b>	<b>34,024.75</b>
<b>Total Assets</b>	<b>36,778.45</b>	<b>35,390.64</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
a) Equity share capital	287.93	287.93
b) Other equity	34,300.80	33,556.96
Equity attributable to the owners of Sai Capital Limited	34,588.73	33,844.89
e) Minority Interest	675.00	660.00
<b>Total equity</b>	<b>35,263.74</b>	<b>34,504.89</b>
<b>Liabilities</b>		
<b>Non-current liabilities</b>		
a) Financial liabilities		
i) Borrowings	206.65	183.28
ii) Trade payables		
(A) Total outstanding dues of micro enterprises and small enterprises; and	0.00	0.00
(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	0.00	0.00
iii) Other financial liabilities	0.00	0.00
b) Provisions	101.20	99.76
c) Deferred tax liabilities (net)	0.00	0.00
d) Other non-current liabilities	0.00	0.00
<b>Total non-current liabilities</b>	<b>307.85</b>	<b>283.04</b>
<b>Current liabilities</b>		
a) Financial liabilities		
i) Borrowings	0.00	0.00
ii) Trade payables	0.00	0.00
(A) Total outstanding dues of micro enterprises and small enterprises; and	309.50	707.97
(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	429.62	190.04
iii) Other financial liabilities	67.15	51.60
b) Other current liabilities	143.40	79.79
c) Provisions	98.38	88.75



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d) Current tax liabilities (net)	158.81	39.61
Total current liabilities	1,206.86	602.72
Total liabilities	1,514.72	885.76
Total equity and liabilities	36,778.45	35,390.65

Place : New Delhi  
Date : 13.11.2020

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



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## CONSOLIDATED UNAUDITED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30<sup>TH</sup> SEPTEMBER, 2020

Particulars	(Amount in Laes.)	
	30-09-2020	30-09-2019
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Profit/ (Loss) before tax	1,016.37	2,309.36
<b>Adjustments for Non-Cash Items / Non-Operating Items:</b>		
Add: Depreciation, amortization and impairment expenses	40.59	49.36
Add: Loss on Sale of Property, Plant & Equipment	0.00	0.00
Less: Profit on sale of Fixed Asset	0.00	0.00
Add: Financial Costs	8.12	6.71
Add: Gratuity	9.92	7.99
Less: Interest Income	958.27	1,112.90
<b>PROFIT/(LOSS) FROM OPERATING ACTIVITIES BEFORE WORKING CAPITAL CHANGES</b>	<b>116.72</b>	<b>1,260.52</b>
<b>Changes in current assets and liabilities:</b>		
<b>Change in Current Assets</b>		
Inventories	550.16	-366.14
Trade Receivable	-5,968.44	-746.56
Short Term Loans And Advances	0.00	-1.61
Other Financial Assets	-11.10	-522.54
Other Current Assets	-1,386.35	-1,022.04
<b>Change in Current Liabilities</b>		
Short Term Borrowing	0.00	0.00
Trade Payable	346.16	233.78
Other Financial Liabilities	18.51	25.36
Other Current Liabilities	63.62	-86.90
Provision for Employee benefits	19.13	-13.93
<b>NET CASH GENERATED FROM OPERATING ACTIVITIES BEFORE INCOME TAX</b>	<b>-6,251.61</b>	<b>-1,240.07</b>
Less: Income Tax Paid/ TDS (including Income Tax Demand)	109.94	641.04
<b>NET CASH GENERATED FROM OPERATING ACTIVITIES</b>	<b>-6,361.54</b>	<b>-1,881.11</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchases of Fixed Assets	-0.66	-26.34
Sale of Fixed Assets	0.00	0.00
Increase in Non Current Financial Assets	0.00	-14.59
Increase in Non Current Assets	-25.02	-4.94
Interest Income	958.27	1,112.90
Bank balance other than Cash & Cash Equivalent	850.00	0.00
Loans & Advance	1,183.90	-4,625.00
<b>NET CASH USED IN INVESTING ACTIVITIES</b>	<b>2,966.49</b>	<b>-3,557.97</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
Buy Back Of Shares	0.00	0.00
Increase in Non- current other Financial Liability	23.37	26.04
Secured Loans	0.00	0.00
Payments towards Lease Liability	-2.96	0.00
Interest Expense	-8.12	-6.71
<b>NET CASH USED IN FINANCING ACTIVITIES</b>	<b>12.30</b>	<b>19.33</b>
<b>NET INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>-3,382.75</b>	<b>-5,419.75</b>
<b>CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR</b>	<b>3,781.14</b>	<b>9,187.66</b>
<b>CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR</b>	<b>398.40</b>	<b>3,767.91</b>

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 : 13/11/2020

