

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

February 12, 2021

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

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”).

Scrip Code: 531931

Dear Sirs,

In continuation to our letters dated December 23, 2020 and February 02, 2021, this is to inform you that a Meeting of the Board of Directors of Sai Capital Limited (the “Company”) was held today, February 12, 2021 as scheduled.

Pursuant to the applicable provisions of the SEBI Listing Regulations, the Board of Directors inter alia considered and approved the Un-audited Standalone and Consolidated Financial Results of the Company for the Quarter and Nine Months ended December 31, 2020. Copy of the aforesaid Financial Results along with Limited Review Reports issued by the Statutory Auditor of the Company, M/s. Aditya Agarwal and Associates are enclosed herewith as **Annexure-I**.

The meeting commenced at 03:00 P.M. and concluded at 4:00 P.M..

The Financial Results will be published in Newspapers in terms of Regulation 33 of SEBI Listing Regulations.

Please take the above information on record.

Thanking You,

Yours faithfully,

For Sai Capital Limited,

**NIRAJ
KUMAR
SINGH**

Dr. Niraj Kumar Singh
Chairman and Managing Director

Digitally signed by NIRAJ KUMAR SINGH
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postalCode=110007, st=DELHI,
serialNumber=3499da08c276ee175db0295
98547686f225719982b723d5ed23ae1,
cn=NIRAJ KUMAR SINGH, l=SOUTH WEST
DELHI
pseudoym=9d84770dc403ba4b01f37743c
8E3c, email=BSACHAIRA@HOTMAIL.COM,
Date: 2021.02.12 16:07:54 +05'30'

Encl: As above

Limited Review Report on the Standalone Unaudited Financial Results for the quarter ended 31st December, 2020 and year to date from 1st April, 2020 to 31st December, 2020 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 ("The Parent") for the quarter ended 31st December, 2020 and year to date from 1st April, 2020 to 31st December, 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").
- 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 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 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.
- 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: 12/02/2021
Place: New Delhi

For Aditya Agarwal & Associates
Chartered Accountants
FRN: 004568C

(Micky Bhatta)
Partner

M. No.-438412

UDIN: 2143842 AAAAA E4241



SAI CAPITAL LIMITED

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(CIN: L74899DL1993PLC0697H7), E-mail: saicapital@saicapital.com / saicapital@saicapital.co.in, Ph: 011-40234681

Statement Of Unaudited Standalone Financial Results For The Quarter and Nine Months Ended 31st December, 2020

(Amount in Laes.)

Sr. No.	Particulars	Quarter Ended			Nine Month Ended		Year Ended
		31.12.2020	30.09.2020	31.12.2019	31.12.2020	31.12.2019	31.03.2020
		(Un Audited)	(Un Audited)	(Un Audited)	(Un Audited)	(Un Audited)	(Audited)
	INCOME						
I	Revenue from operations	51.50	0.00	0.00	51.50	0.00	0.00
II	Other income	0.00	0.12	0.35	0.27	0.63	0.87
III	Total Income	51.50	0.12	0.35	51.77	0.63	0.87
IV	EXPENSES						
	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	3.88	11.63	12.81	16.68
	Finance costs	4.55	4.18	3.63	12.65	11.24	13.99
	Depreciation and amortisation expenses	0.00	0.00	0.00	0.00	0.00	0.00
	Other expenses	4.33	5.72	4.05	17.24	13.95	20.71
	Total expenses	12.76	11.77	11.54	41.49	37.10	50.87
V	Profit/ (Loss) before exceptional items, share of profit/ (loss) of investments for using equity method and tax	38.72	(11.65)	(11.19)	10.28	(36.47)	(50.00)
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	38.72	(11.65)	(11.19)	10.28	(36.47)	(50.00)
VIII	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
IX	Profit before tax	38.72	(11.65)	(11.19)	10.28	(36.47)	(50.00)
X	Tax expenses						
	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	Profit for the Period	38.72	(11.65)	(11.19)	10.28	(36.47)	(50.00)
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	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	Other Comprehensive Income, net of tax	0.00	0.00	0.00	0.00	0.00	0.00
XIV	Total Comprehensive Income for the Period	38.72	(11.65)	(11.19)	10.28	(36.47)	(50.00)



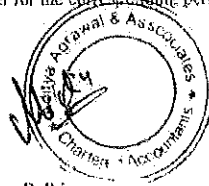
SAI CAPITAL LIMITED

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XV	Paid up Equity Share Capital (Face Value of Rs. 10 each)	287.93	287.93	287.93	287.93	287.93	287.93
XVI	Other Equity						(407.28)
XVII	Earning per share (EPS) (Face value of Rs. 10/- each)						
	(a) Basic	1.34	(0.46)	(0.39)	0.36	(1.27)	(1.74)
	(b) Diluted (EPS not the period not annualised)	1.34	(0.46)	(0.39)	0.36	(1.27)	(1.74)

Notes:

- The financial results of the Company for the quarter and nine months ended 31st December, 2020 have been reviewed by the Audit committee and taken on record by the Board of Directors at their meeting held on 12th February, 2021 and a limited review of the same has been carried out by the Statutory Auditors.
- 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.
- The figures for the corresponding periods have been restated, wherever necessary, to make them comparable.



Place : New Delhi
Date : 12.02.2021

For SAI Capital Limited
Niraj Kumar Singh
Dr. Niraj Kumar Singh
Chairman & Managing Director

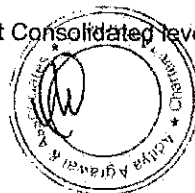
For SAI Capital Limited

Dr. Niraj Kumar Singh
Chairman & Managing Director

Limited Review Report on the Consolidated Unaudited Financial Results for the quarter ended 31st December, 2020 and year to date 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 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 31st December, 2020 and year to date from 1st April, 2020 to 31st December, 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").
- 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 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 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, 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 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.
- ✓ We have not conducted review of subsidiaries namely M/s Health Care Energy Foods Private Limited at Consolidated level (Subsidiary of Sai capital Ltd) included in the unaudited consolidated financial results, whose unaudited interim financial information reflect total revenue of Rs. 8381.18/- Lacs and net profit after tax 1055.12/- Lacs and total comprehensive income of Rs. 1055.12/- Lacs for the quarter ended 30th, December 2020 as considered in the statement whose interim financial results and other financial information have 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 material to the Group.
- ✓ We have not conducted review of subsidiaries namely M/s Unisphere Industries Private Limited (Subsidiary of M/s Health Care Energy Foods Private Limited) included in the unaudited consolidated financial results, whose unaudited interim financial information reflect total revenue of Nil and net loss after tax 2.62/- Lacs and total comprehensive income of Rs. (2.62/-) Lacs for the quarter ended 30th, December 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: 12/02/2021
Place: New Delhi

For Aditya Agarwal & Associates
Chartered Accountants
FRN: 004559C



(Micky Bhatia)
Partner

M. No.-438412

UDIN: 21438412AAAAAF2013

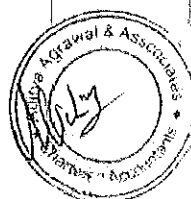
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(CIN: L74899DL1995PLC069787). E mail: saicapitallimited@satcoml.com / saicapital.com, Ph: 011-40234681

Statement of Unaudited Consolidated Financial Results For The Quarter and Nine Months Ended 31st December, 2020

(Amount in Lacs.)

Sr. No.	Particulars	Quarter Ended			Nine Month Ended		Year Ended
		31.12.2020 (Un Audited)	30.09.2020 (Un Audited)	31.12.2019 (Un Audited)	31.12.2020 (Un Audited)	31.12.2019 (Un Audited)	31.03.2020 (Audited)
	INCOME						
I	Revenue from operations	65.03	3,964.58	5,013.49	8,432.68	14,060.98	19,681.60
II	Other income	475.18	479.09	577.64	1,453.32	1,714.70	2,040.18
III	Total Income	538.22	4,443.67	5,591.12	9,886.00	15,775.68	21,721.78
IV	EXPENSES						
	Cost of material consumed	22.08	4,071.33	3,733.81	7,171.77	10,580.92	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	(0.22)	51.12	(0.38)	1.40	(293.81)	0.74
	Employee benefits expenses	108.98	126.98	126.95	358.71	375.68	502.51
	Finance costs	4.30	4.15	3.63	12.68	10.34	15.44
	Depreciation and amortisation expenses	19.07	0.00	25.45	59.63	74.82	118.96
	Other expenses	48.29	515.15	684.43	929.96	1,703.19	1,999.85
	Total expenses	302.76	4,787.95	4,573.93	8,534.18	12,449.14	16,952.06
V	Profit/ (Loss) before exceptional items, share of profit/ (loss) of investments for using equity method and tax	235.46	(344.28)	1,017.20	1,351.82	3,326.54	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	235.46	(344.28)	1,017.20	1,351.82	3,326.54	4,169.12
VIII	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
IX	Profit before tax	235.46	(344.28)	1,017.20	1,351.82	3,326.54	4,169.12
X	Tax expenses						
	Current tax	(15.80)	169.24	301.06	252.94	986.02	1,052.88
	Deferred tax	0.04	(2.96)	1.60	33.49	(1.75)	5.40
	Tax in relation to Earlier Year	0.00	0.00	(11.82)	0.00	(11.73)	(3.63)
XI	Profit for the Period	312.22	(488.28)	726.36	1,065.40	2,354.00	3,114.67
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	0.00	0.00
	ii) Remeasurement gain / (loss) on defined benefit plans	(7.60)	5.33	0.39	0.00	(11.48)	(23.35)
	iii) Income tax related to item (ii) above	(1.91)	1.39	0.11	0.00	(3.34)	(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 (i) above	0.00	0.00	0.00	0.00	0.00	0.00
XIII	Other Comprehensive Income, net of tax	(5.68)	4.13	0.38	0.00	(8.14)	(17.48)
XIV	Total Comprehensive Income for the Period	306.53	(484.15)	726.64	1,065.40	2,345.86	3,097.19
XV	Profit is attributable to						



SAI CAPITAL LIMITED

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	Owner of the Company	307.01	478.76	712.71	1,045.29	2,308.47	3,054.39
	Non-controlling interest	5.21	9.53	14.05	20.10	45.53	60.28
	Other Comprehensive Income is attributable to:						
	Owner of the Company	15.58	4.09	0.27	0.00	(7.99)	(17.14)
	Non-controlling interest	(0.11)	0.03	0.01	0.00	(0.16)	(0.33)
	Total Comprehensive Income is attributable to:						
	Owner of the Company	301.13	482.80	712.98	1,045.30	2,300.49	3,037.25
	Non-controlling interest	5.10	9.60	14.05	20.10	45.38	59.95
XVI	Paid up Equity Share Capital (Face Value of Rs. 10 each)	387.93	287.93	287.93	287.93	287.93	287.93
XVII	Other Equity						33,586.96
XVIII	Earning per share (EPS) (Face value of Rs. 10/- each)						
	(a) Basic	10.66	16.63	24.74	36.30	80.17	106.08
	(b) Diluted (EPS not the period not annualised)	10.66	16.63	24.74	36.30	80.17	106.08

Notes:

- The financial results of the Company for the quarter and nine months ended 31st December, 2020 have been reviewed by the Audit committee and taken on record by the Board of Directors at their meeting held on 17th February, 2021 and a limited review of the same has been carried out by the Statutory Auditors.
- These results have been prepared in accordance with the recognition and measurement principles of the Companies (Indian Accounting Standards) Rules, 2014 prescribed under section 133 of the Companies Act, 2013 and other recognized accounting practices and policies to the extent applicable.
- The figures for the corresponding periods have been assumed wherever necessary to make them comparable.



For SAI Capital Limited
Dr. Niraj Kumar Singh
Chairman & Managing Director

For SAI Capital Limited

Dr. Niraj Kumar Singh
Chairman & Managing Director