

Sai Capital Limited  
CIN - L74899DL1995PLC069787  
Regd. Office: G-25 Ground Floor, Rasvika Saleon, D-1, Saket District Centre, Saket New Delhi 110017

Statement of Standalone Audited Financial Results for the Quarter and Year Ended 31.03.2018

(Rs. In Lakh except Shares and EPS)

Particulars	Quarter ended			Year Ended	
	3 Months ended 31-03-18 (Audited)	Preceding 3 Months ended 31-12-17 (Un-Audited)	Corresponding 3 Months ended in the previous year 31-03-17 (Audited)	Year ended 31-03-18 (Audited)	Year ended 31-03-17 (Audited)
Revenue from Operations	(4.95)	(22.58)	(15.14)	(25.51)	(12.23)
Other Income	-	-	1.09	-	1.09
<b>III. Total Revenue(I+II)</b>	<b>(4.95)</b>	<b>(22.58)</b>	<b>(14.05)</b>	<b>(25.51)</b>	<b>(11.14)</b>
<b>Expenses:</b>					
(a) Cost of Material consumed	-	-	-	-	-
(b) Purchase of Traded goods	-	-	-	-	-
(c) Changes in Inventories of finished goods, work in progress	-	-	-	-	-
(d) Employee Benefits expenses	2.67	2.40	3.35	9.87	3.35
(e) Depreciation and Amortisation Expenses	-	-	-	-	-
(f) Finance cost	1.40	4.74	-	6.14	-
(g) Listing fees	-	-	-	2.88	3.52
(h) Professional Charges	1.03	0.08	-	1.70	3.47
(i) Other Expenses	0.96	1.19	4.14	2.70	3.89
<b>IV. Total Expense</b>	<b>6.06</b>	<b>8.40</b>	<b>7.49</b>	<b>23.29</b>	<b>14.23</b>
<b>Profit/(loss) before Exceptional and Extraordinary Items and taxes(III-IV)</b>	<b>(11.01)</b>	<b>(30.98)</b>	<b>(21.54)</b>	<b>(48.80)</b>	<b>(25.37)</b>
Exceptional items & Prior period expenses	0.98	0.36	-	2.30	-
<b>Profit/(loss) before tax(V-VI)</b>	<b>(11.99)</b>	<b>(31.34)</b>	<b>(21.54)</b>	<b>(51.10)</b>	<b>(25.37)</b>
<b>Tax Expense:</b>					
Current Tax	-	-	-	-	-
Deferred Tax	-	-	-	-	-
<b>VIII. Total Tax</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Profit/(Loss) for the the period from continuing operation(VII-VIII)</b>	<b>(11.99)</b>	<b>(31.34)</b>	<b>(21.54)</b>	<b>(51.10)</b>	<b>(25.37)</b>
<b>Other Comprehensive Income</b>					
(i) Items that will not be reclassified to the statements of P&L account	-	-	-	-	-
(a) Remuneration of employee defined benefit plan	-	-	-	-	-
(b) Income Tax on(i) above	-	-	-	-	-
(ii) Items that will not be reclassified to the statements of P&L account	-	-	-	-	-
(a) Effective portion of gain or loss on designed portion of hedging	-	-	-	-	-
instruments in a cash flow hedge	-	-	-	-	-
(b) Income Tax on(ii) above	-	-	-	-	-

Profit/(Loss) from Discontinuing operations	-	-	-	-	-
Tax Expense of Discontinuing Operation	-	-	-	-	-
Profit/(Loss) for the period from discontinuing operation after tax (XI-XII)	-	-	-	-	-
Net Profit/(Loss) for the Period(LX / XIII)	(11.99)	(31.34)	(21.54)	(51.10)	(25.37)
Total Comprehensive Income for the period (comprising Profit/Loss) and other	(11.99)	(31.34)	(21.54)	(51.10)	(25.37)
Paid up Equity Share Capital	287.93	287.93	287.93	287.93	287.93
(face value of the Equity Shares)	Rs. 10/-	Rs. 10/-	Rs. 10/-	Rs. 10/-	Rs. 10/-
Earning per share(before extraordinary Items) for continuing Operations (of Rs. 10/each)(not annualised)					
(a) Basic	(0.42)	(1.09)	(0.75)	(1.77)	(0.88)
(b) Diluted	(0.42)	(1.09)	(0.75)	(1.77)	(0.88)
Earning per share(after extraordinary Items) for continuing Operations (of Rs. 10/each)(not annualised)					
(a) Basic	(0.42)	(1.09)	(0.75)	(1.77)	(0.88)
(b) Diluted	(0.42)	(1.09)	(0.75)	(1.77)	(0.88)

NOTES :

- a) The results were taken on record by Board at its meeting held on 29th May 2018
- b) Figure of the previous Year / Period have been re grouped where ever necessary
- c) The Company is engaged in primary in the business of Investments and Finance and Accordingly there are no separate reportable segment as per Ind AS 108 ( Segment Reporting )
- (d) The Company has adopted Indian Accounting Standards (Ind AS) from 1st April, 2017. The figures for quarter and year ended 31st March, 2017 are Ind AS compliant.
- (e) The Statutory Auditors have carried out audit of annual financial results as required under Regulation 33 of SEBI(Listing Obligations and Disclosures Requirements) Regulations, 2015 and have issued an unmodified opinion thereon. The Management has exercised necessary due diligence to ensure that the financial results provide a true and fair view of the results of the operations of the Company
- (f) The above given results are available on the website of BSE Limited at [www.bseindia.com](http://www.bseindia.com) and are also available at Company's website [www.snicapital.co.in](http://www.snicapital.co.in)

	Quarter ended 31st March, 2017 (Rs. in Lakh)	Year ended 31st March, 2017 (Rs. in Lakh)
Profit after tax as per Indian GAAP	-21.54	-25.37
Actuarial (gain)/Loss on employee defined benefit fund recognised in Other Comprehensive Others (Net)		
Profit after tax as per Ind AS	-21.54	-25.37
Other Comprehensive Income		
Total Comprehensive Income	-21.54	-25.37



Niraj Singh  
Chairman & Managing Director

Place : New Delhi  
Date : Tuesday, 29th May 2018

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Sai Capital Limited  
 Regd. Office: G-25 Ground Floor, Rasvika Salem, D-1,  
 CIN - L74899DL1995PLC069787

Standalone Statement of Assets & Liabilities as at 31 March, 2018

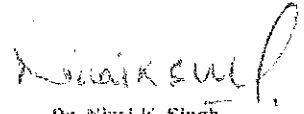
(Amount in Lakhs)

Particular	As at 31-03-18	As at 31-03-17
<b>ASSETS</b>		
<b>A) Non-current assets</b>		
a) Property, Plant and Equipment	0.09	0.09
b) Capital work-in-progress	-	-
c) Investment in Shares	68.97	68.97
d) Other Intangible assets	-	-
e) Financial Assets		
i) Investments	-	-
ii) Others Financial Assets	-	-
f) Other non-current assets	-	-
<b>Total Non-current assets</b>	<b>69.06</b>	<b>69.06</b>
<b>B) Current assets</b>		
a) Inventories	-	-
b) Financial Assets		
i) Current Investments	-	-
ii) Trade receivables	-	-
iii) Cash and cash equivalents	8.91	12.68
iv) Other Bank Balances	-	-
v) Short Term Loans & Advances	7.59	9.79
vi) Others Financial Assets	-	-
c) Other current assets	-	-
<b>Total Current assets</b>	<b>16.50</b>	<b>22.47</b>
<b>Total Assets</b>	<b>85.56</b>	<b>91.53</b>
<b>EQUITY AND LIABILITIES</b>		
<b>EQUITY</b>		
a) Share Capital	287.93	287.93
b) Reserve & Surplus	(314.25)	(263.15)
<b>Total Equity</b>	<b>(26.32)</b>	<b>24.78</b>
<b>LIABILITIES</b>		
<b>A) Non-current liabilities</b>		
a) Financial Liabilities		
i) Borrowings	-	-
ii) Other financial liabilities	93.69	50.00
b) Provisions	-	-
c) Deferred tax liabilities (Net)	-	-
d) Other non-current liabilities	-	-
<b>Total Non-current liabilities</b>	<b>93.69</b>	<b>50.00</b>
<b>B) Current liabilities</b>		
a) Financial Liabilities		
i) Borrowings	-	-
ii) Trade payables	-	-
iii) Other financial liabilities	18.19	16.75

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b) Other current liabilities		
c) Provisions	-	
d) Current Tax Liabilities (Net)		
<b>Total Current liabilities</b>	<b>18.19</b>	<b>16.78</b>
<b>Total Equity and Liabilities</b>	<b>85.56</b>	<b>91.53</b>

Place : New Delhi  
Date : Tuesday, 29th May 2018

  
Dr. Niraj K. Singh  
Chairman & Managing Director





**Independent Auditor's Report On Quarterly Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

To

Board of Directors ✓

Sai Capital Limited

1. We have audited the quarterly financial results of Sai Capital Limited ('the company') for the quarter ended March 31, 2018 and the financial results for the year ended March 31, 2018, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The quarterly financial results are the derived figures between the audited figures in respect of the year ended March 31, 2018 and the published year-to-date figures up to December 31, 2017, being the date of the end of the third quarter of the current financial year, which were subject to limited review report. These stand alone financial results are based on the stand alone financial statements for the year ended 31<sup>st</sup> March, 2018 prepared in accordance with the accounting principles generally accepted in India, including Indian Accounting standards ("Ind AS") specified under section 133 of the Companies Act, 2013 (the Act) and published standalone year to date figures up to the end of the third quarter of the financial year prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, Interim Financial Reporting, specified under section 133 of the Act, and SEBI Circulars, which are the responsibility of the Company's Management. Our responsibility is to express an opinion on these financial results based on our audit of these financial results for the year ended 31<sup>st</sup> March, 2018 and our review of the financial results for the nine-month period ended December 31, 2017.

2. We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.



# *Aditya Agrawal & Associates.*

Chartered Accountants

3. In our opinion and to the best of our information and according to the explanations given to us these quarterly financial results as well as the year to date results:

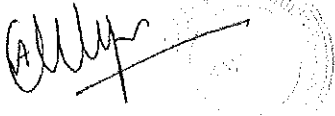
i. are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and

ii. give a true and fair view of the stand alone net profit (including other comprehensive income) and other financial information in conformity with the accounting principles generally accepted in India including Ind AS specified under Section 133 of the Act for the quarter and year ended March 31, 2018.

**For Aditya Agrawal & Associates**

**Chartered Accountants**

**Firm Registration No. 004568C**



**CA Aditya Agrawal**

**Partner**

**Membership No. 073073**

**Place: New Delhi**

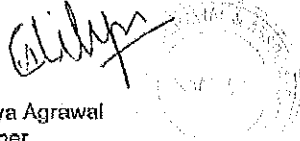
**Date: 29<sup>th</sup> May, 2018**

FORM A (for audit report with unmodified opinion)

Pursuant to Regulation 33(4) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, (the Regulations)

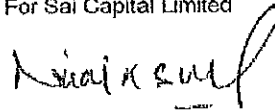
1	Name of the Company	M/s Sai Capital Ltd
2	Annual financial statements for the year ended	31 <sup>st</sup> March, 2018 (Standalone)
3	Type of Audit Observation	Unmodified
4	Frequency of observation	Not Applicable

For Aditya Agrawal & Associates  
Chartered Accountants  
Firm Registration No. 073073



Aditya Agrawal  
Partner  
Membership Number: 073073

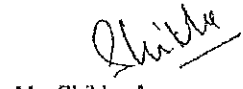
For Sai Capital Limited



Dr. Niraj K Singh  
Managing Director  
DIN: 00233398



Mr. Abhishek Khurdelwal  
Chief Finance Officer



Ms. Shikha Arora  
Chairperson of Audit Committee

Date: 29<sup>th</sup> May 2018  
Place: New Delhi

