

MEHROTRA & CO.

Chartered Accountants

3A/130, Azad Nagar

Near Saraswati Gyan Mandir,
Kanpur (U.P.) -208002

Email : camehrotra54@gmail.com

Mobile : 9839261981

Limited Review Report on Standalone Unaudited Financial Results for the quarter and half year ended 30th September, 2022 and year to date from 1st April, 2022 to 30th September, 2022

To,
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 and half year ended 30.09.2022 and year to date from 1st April, 2022 to 30th September, 2022 ("The Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 and 52 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 approved by the Board of Directors has been prepared in accordance with the recognition and measurement principle laid down in Indian Accounting Standard 34 (Ind AS 34), "Interim Financial Reporting" prescribed under section 133 of the Companies Act, 2013 as amended, read with the relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review of interim financial information consists of primarily to making inquiries of company personnel for financial and account 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.



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- Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under section 133 of Companies Act, as amended read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Mehrotra & Co.

Chartered Accountants

FRN: 000720C

Date : 14/11/2022

Place : New Delhi



CA. R.K Agrawal

Partner

M. No.-401863

UDIN : 22401863BDBRKT1549

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

Statement Of Unaudited Standalone Financial Results For The Quarter and Six Months Ended 30th September, 2022

(Amount in Lacs.)

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2022 (Un Audited)	30.06.2022 (Un Audited)	30.09.2021 (Un Audited)	30.09.2022 (Un Audited)	30.09.2021 (Un Audited)	31.03.2022 (Audited)
	INCOME						
I	Revenue from operations	0.00	0.00	0.00	0.00	0.00	0.00
II	Other income	0.00	0.00	0.00	0.00	0.00	1.98
III	Total Income	0.00	0.00	0.00	0.00	0.00	1.98
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	4.28	4.28	3.89	8.55	7.77	15.52
	Finance costs	4.98	4.70	4.12	9.67	8.01	16.84
	Depreciation and amortization expenses	0.00	0.00	0.00	0.00	0.00	0.00
	Other expenses	4.07	3.52	4.74	7.59	7.90	66.88
	Total expenses	13.33	12.49	12.75	25.82	23.68	99.24
V	Profit/ (Loss) before exceptional items, share of profit/ (loss) of investments for using equity method and tax	(13.33)	(12.49)	(12.75)	(25.82)	(23.68)	(97.26)
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	(13.33)	(12.49)	(12.75)	(25.82)	(23.68)	(97.26)
VIII	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
IX	Profit before tax	(13.33)	(12.49)	(12.75)	(25.82)	(23.68)	(97.26)
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	(13.33)	(12.49)	(12.75)	(25.82)	(23.68)	(97.26)
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) Remeasurment 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



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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	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	(13.33)	(12.49)	(12.75)	(25.82)	(23.68)	(97.26)
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						(508.38)
XVII	Earning per share (EPS) (Face value of Rs. 10/- each)						
	(a) Basic	(0.46)	(0.43)	(0.44)	(0.90)	(0.82)	(3.38)
	(b) Diluted (EPS not the period not annualised)	(0.46)	(0.43)	(0.44)	(0.90)	(0.82)	(3.38)

Notes:-

- The Financial Results of the Company for the Second Quarter and Half Year Ended September 30, 2022 were reviewed by the Audit committee, and taken on record by the Board at their meeting held on 14th November, 2022 and a limited review has been carried out by the Statutory Auditors.
- The Figures for the corresponding periods have been restated, wherever necessary, to make them comparable.

Place : New Delhi
Date : 14.11.2022



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

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Un Audited Standalone Statement of Assets and Liabilities

(Amount in Laes.)

Particulars		As at 30/09/2022	As at 31/03/2022
		Un Audited	Audited
ASSETS			
Non-current assets			
a)	Property, plant and equipment	0.00	0.00
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	0.00	0.00
g)	Deferred tax assets (net)	0.00	0.00
h)	Other non-current assets	0.00	0.00
Total non-current assets		25.80	25.80
Current assets			
a)	Inventories	0.00	0.00
b)	Financial assets		
	i) Investments	0.00	0.00
	ii) Trade receivables	0.00	0.00
	iii) Cash and cash equivalents	2.33	5.36
	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	1.85	1.44
Total Current assets		4.18	6.80
Total Assets		29.98	32.60
EQUITY AND LIABILITIES			
Equity			
a)	Equity share capital	287.93	287.93
b)	Other equity	-534.20	-508.39
	Equity attributable to the owners of Sai Capital Limited	-246.27	-220.46
c)	Minority Interest	0.00	0.00



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Total equity		-246.27	-220.46
Liabilities			
Non-current liabilities			
a) Financial liabilities			
i) Borrowings		271.74	248.54
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
Total non-current liabilities		271.74	248.54
Current liabilities			
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
(B) Total outstanding dues of creditors other than micro enterprises and small enterprises		0.00	0.00
iii) Other financial liabilities		1.31	1.75
b) Other current liabilities		3.19	2.77
c) Provisions		0.00	0.00
d) Current tax liabilities (net)		0.00	0.00
Total current liabilities		4.50	4.52
Total liabilities		276.25	253.06
Total equity and liabilities		29.98	32.60



Place : New Delhi
Date : 14.11.2022

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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Un Audited Standalone Cash Flow Statement

Particulars	(Amount in Laes.)	
	As at 30-09-2022	As at 30-09-2021
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit/ (Loss) before tax	-25.82	-23.68
Adjustments for Non-Cash Items / Non-Operating Items:		
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	9.67	8.01
Add: Gratuity	0.00	0.00
Less: Interest Income	0.00	0.00
PROFIT/ (LOSS) FROM OPERATING ACTIVITIES BEFORE WORKING CAPITAL CHANGES	-16.14	-15.67
Changes in current assets and liabilities:		
Change in Current Assets		
Inventories	0.00	0.00
Trade Receivable	0.00	0.00
Short Term Loans And Advances	0.00	0.00
Other Financial Assets	0.00	0.00
Other Current Assets	-0.41	-1.13
Change in Current Liabilities		
Short Term Borrowing	0.00	0.00
Trade Payable	0.00	0.00
Other Financial Liabilities	-0.44	-0.65
Other Current Liabilities	0.42	0.95
Provision for Employee benefits	0.00	0.00
NET CASH GENERATED FROM OPERATING ACTIVITIES BEFORE INCOME TAX	-16.57	-16.50
Less: Income Tax Paid/ TDS (including Income Tax Demand)	0.00	0.00
NET CASH GENERATED FROM OPERATING ACTIVITIES	-16.57	-16.50
CASH FLOWS FROM INVESTING ACTIVITIES		
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



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Loans & Advance	0.00	0.00
NET CASH USED IN INVESTING ACTIVITIES	0.00	0.00
CASH FLOW FROM FINANCING ACTIVITIES		
Buy Back Of Shares	0.00	0.00
Increase in Non- current other Financial Liability	23.20	17.21
Secured Loans	0.00	0.00
Payments towards Lease Liability	0.00	0.00
Interest Expense	-9.67	-8.01
NET CASH USED IN FINANCING ACTIVITIES	13.53	9.20
NET INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS	-3.04	-7.30
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR	5.36	8.57
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR	2.33	1.27

Place : New Delhi
Date : 14.11.2022



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

Limited Review Report on the Quarterly and Half Year ended 30th September, 2022
Unaudited Consolidated Financial Results of the Company Pursuant to the regulation 33
and 52 of the SEBI "(Listing Obligation and Disclosure Requirements)" Regulation, 2015

To
The Board of Directors,
Sai Capital Limited

- We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results ("The Statement") of **Sai Capital Limited** ("The Parent Company") and its subsidiaries, (the Parent and its subsidiaries, together referred to as "the Group") for the quarter ended 30th September, 2022 and year to date from 1st April, 2022 to 30th September, 2022 ("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 September, 2022, 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 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)
 - ✓ Butterfly Ayurveda 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. 371.35/- Lacs and net profit after tax 170.77/- Lacs and total comprehensive income of Rs. 170.73/- Lacs for the quarter ended 30th, September 2022 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 : 14/11/2022

Place: New Delhi

For Mehrotra & Co.
Chartered Accountants
FRN: 000720C

Rakesh Kumar Agrawal
(Partner)

M. No.-401863

UDIN: 22401863BDBRSK2710



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Statement Of Unaudited Consolidated Financial Results For The Quarter and Six Months Ended 30th September, 2022

Sr. No.	Particulars	(Amount in Lacs.)					
		Quarter Ended			Half Year Ended		Year Ended
		30.09.2022 (Un Audited)	30.06.2022 (Un Audited)	30.09.2021 (Un Audited)	30.09.2022 (Un Audited)	30.09.2021 (Un Audited)	31.03.2022 (Audited)
	INCOME						
I	Revenue from operations	10.89	9.46	0.00	20.35	0.00	187.78
II	Other income	360.45	372.69	338.07	733.14	685.69	1,653.79
III	Total Income	371.35	382.14	338.07	753.49	685.69	1,841.57
IV	EXPENSES						
	Cost of material consumed	0.00	0.00	0.00	0.00	0.00	0.00
	Purchase of stock in trade	1.49	2.10	0.00	3.59	0.00	0.00
	Change in inventories of finished goods, stock in trade and work in progress	(2.72)	6.23	0.00	3.51	0.00	0.00
	Employee benefits expenses	28.00	23.81	7.74	51.81	19.93	33.83
	Finance costs	9.92	39.51	4.12	49.44	8.01	16.84
	Depreciation and amortisation expenses	10.49	8.86	11.91	19.35	23.68	44.36
	Other expenses	67.96	68.06	22.27	136.02	42.64	191.70
	Total expenses	115.14	148.58	46.03	263.72	94.27	286.73
V	Profit/ (Loss) before exceptional items, share of profit/ (loss) of investments for using equity method and tax	256.20	233.57	292.05	489.77	591.43	1,554.84
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	256.20	233.57	292.05	489.77	591.43	1,554.84
VIII	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
IX	Profit before tax	256.20	233.57	292.05	489.77	591.43	1,554.84
X	Tax expense						
	Current tax	73.93	87.19	74.53	161.12	153.86	441.05
	Deferred tax	7.70	2.34	1.72	10.04	3.43	8.31
	Tax in relation to Earlier Year	0.00	0.00	0.00	0.00	0.00	0.00
XI	Profit for the period	174.57	144.04	215.80	318.61	434.14	1,105.49
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) Remeasurment gain /	(0.06)	0.01	0.07	(0.05)	0.07	0.10



SAI CAPITAL
S. L. S.

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	(loss) on defined benefit plans						
	iii) Income tax related to item no (ii) above	(0.01)	0.00	0.02	(0.01)	0.02	0.02
	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	(0.04)	0.00	0.05	(0.04)	0.05	0.07
XIV	Total Comprehensive Income for the period	174.53	144.04	215.85	318.57	434.19	1,105.56
XV	Profit is attributable to :						
	Owner of the Company	170.99	141.06	211.44	312.04	425.41	1,082.58
	Non-controlling interest	3.58	2.98	4.35	6.56	8.72	22.91
	Other Comprehensive Income is attributable to :						
	Owner of the Company	(0.04)	0.00	0.05	(0.05)	0.05	0.07
	Non-controlling interest	(0.00)	0.00	0.00	(0.00)	0.00	0.00
	Total Comprehensive Income is attributable to :						
	Owner of the Company	170.95	141.06	211.50	312.00	425.46	1,082.66
	Non-controlling interest	3.58	2.98	4.35	6.56	8.72	22.91
XVI	Paid up Equity Share Capital (Face Value of Rs. 10 each)	287.93	287.93	287.93	287.93	287.93	287.93
XVII	Other Equity						33,994.32
XVIII	Earning per share (EPS) (Face value of Rs. 10/- each)						
	(a) Basic	5.94	4.90	7.34	10.84	14.77	37.60
	(b) Diluted (EPS not the period not annualised)	5.94	4.90	7.34	10.84	14.77	37.60

Notes:

- 1 The Financial Results of the Company for the Second Quarter and Half Year Ended September 30, 2022 were reviewed by the Audit committee, and taken on record by the Board at their meeting held on 14th November, 2022 and a limited review has been carried out by the Statutory Auditors.
- 2 The Figures for the corresponding periods have been restated, wherever necessary, to make them comparable.



Place : New Delhi
Date : 14.11.2022

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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Website: www.saicapital.co.in

Un Audited Consolidated Statement of Assets and Liabilities

		(Amount in Lacs.)	
Particulars		As at 30/09/2022 Un Audited	As at 31/03/2022 Audited
ASSETS			
Non-current assets			
a)	Property, plant and equipment	637.97	383.33
b)	Capital work-in-progress	2,750.69	184.53
c)	Goodwill	2,281.14	0.00
d)	Investment properties	252.30	252.30
e)	Intangible assets	61.12	0.00
f)	Financial assets		
	i) Investments	0.05	0.05
	ii) Trade Receivables	0.00	0.00
	iii) Loans	43.43	0.00
	iv) Other financial assets	705.29	674.31
g)	Deferred tax assets (net)	18.20	27.53
h)	Other non-current assets	4,741.77	4,741.74
Total non-current assets		11,491.96	6,263.80
Current assets			
a)	Inventories	141.20	81.20
b)	Financial assets		
	i) Investments	0.00	0.00
	ii) Trade receivables	2,195.49	2,080.77
	iii) Cash and cash equivalents	251.49	2,748.10
	iv) Bank balances other than cash and cash equivalents above	0.00	0.00
	v) Loans	23,323.66	25,641.51
	vi) Other financial assets	50.00	1.42
c)	Current tax assets (net)	0.00	0.00
d)	Other current assets	441.76	269.73
Total Current assets		26,403.61	30,322.73
Total Assets		37,895.57	36,586.53
EQUITY AND LIABILITIES			
Equity			
a)	Equity share capital	287.93	287.93
b)	Other equity	35,394.46	35,076.97
	Equity attributable to the owners of Sai Capital Limited	35,682.39	35,364.90
c)	Minority Interest	698.04	691.48
Total equity		36,380.45	36,056.38



SAI CAPITAL LIMITED

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

Liabilities			
Non-current liabilities			
a)	Financial liabilities		
	i) Borrowings	1,097.92	248.54
	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	0.22	0.11
c)	Deferred tax liabilities (net)	0.00	0.00
d)	Other non-current liabilities	0.00	0.00
Total non-current liabilities		1,098.14	248.64
Current liabilities			
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
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	75.69	0.00
	iii) Other financial liabilities	9.05	6.40
b)	Other current liabilities	61.01	3.87
c)	Provisions	271.23	100.86
d)	Current tax liabilities (net)	0.00	170.36
Total current liabilities		416.98	281.50
Total liabilities		1,515.14	530.14
Total equity and liabilities		37,895.57	36,586.53



Place : New Delhi
Date : 14.11.2022

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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Un Audited Consolidated Cash Flow Statement

(Amount in Laacs.)

Particulars	As at 30-09-2022	As at 30-09-2021
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit/ (Loss) before tax	489.77	591.43
Adjustments for Non-Cash Items / Non-Operating Items:		
Add: Depreciation, amortization and impairment expenses	19.11	23.68
Add: Loss on Sale of Property, Plant & Equipment	0.00	0.00
Less: Profit on sale of Fixed Asset	-4.60	0.00
Add: Financial Costs	49.44	8.01
Add: Gratuity	0.06	0.04
Less: Interest Income	731.36	685.69
PROFIT/ (LOSS) FROM OPERATING ACTIVITIES BEFORE WORKING CAPITAL CHANGES	-168.38	-62.53
Changes in current assets and liabilities:		
Change in Current Assets		
Inventories	-60.00	0.00
Trade Receivable	-114.72	0.00
Short Term Loans And Advances	0.00	0.00
Other Financial Assets	-50.00	0.81
Other Current Assets	-170.61	-16.91
Change in Current Liabilities		
Short Term Borrowing	0.00	0.00
Trade Payable	75.69	0.00
Other Financial Liabilities	2.65	4.06
Other Current Liabilities	57.14	9.83
Other Provision	0.00	0.00
Provision for Employee benefits	0.00	0.00
NET CASH GENERATED FROM OPERATING ACTIVITIES BEFORE INCOME TAX	-428.23	-72.86
Less: Income Tax Paid/ TDS (including Income Tax Demand)	161.12	5.63
NET CASH GENERATED FROM OPERATING ACTIVITIES	-589.35	-78.48
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchases of Fixed Assets	-287.50	-166.33
Increase in Capital Work-in-progress	-2,566.16	0.00
Increase in Intangible Assets	-61.12	0.00
Purchases of Goodwill	-2,281.14	0.00
Sale of Fixed Assets	5.15	0.00



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Increase in Non Current Financial Assets	-30.97	-0.21
Increase in Non Current Assets	-0.03	-940.87
Interest Income	731.36	685.69
Bank balance other than Cash & Cash Equivalent	0.00	980.00
Loans & Advance	2,274.41	2,307.89
NET CASH USED IN INVESTING ACTIVITIES	-2,216.01	2,866.18
CASH FLOW FROM FINANCING ACTIVITIES		
Buy Back Of Shares	0.00	0.00
Increase in Non- current other Financial Liability	23.20	17.21
Unsecured Loans	826.18	0.00
Dividend Paid	0.00	0.00
Payments towards Lease Liability	0.00	0.00
Opening Cash and Cash Equivalent Subsidiary	8.79	0.00
Interest Expense	-49.44	-8.01
NET CASH USED IN FINANCING ACTIVITIES	808.74	9.20
NET INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS	-1,996.61	2,796.90
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR	2,248.11	3,214.47
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR	251.49	6,011.37



Place : New Delhi
Date : 14.11.2022

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