Aditya Agarwal & Associates
Chartered Accountant

3 A/105, Azad Nagar, Kanpur-208 002
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Limited Review Report on the Standalone Unaudited Financial Results for the quarter ended 30th September, 2021 and year to date from 1st April, 2021 to 30th Sept, 2021

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 September, 2021 and year to date from 1st April, 2021 to 30th September, 2021. 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 Aditya Agarwal & Associates
Chartered Accountants
FRN: 004568C

Aditya Agarwal & Associates New Delhi Chartered Accountants

(CA Micky Bhatia)
Partner
M. No-.438412
UDIN 21438412AAAABX4205

Date: 12 / 11 / 2021
Place: New Delhi

SAI CAPITAL LIMITED

egd. 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

Statement of Un-audited Standalone Financial Results For The Quarter and Half Year Ended 30th September, 2021

(Amount in Lacs.)

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2021	30.06.2021	30.09.2020	30.09.2021	30.09.2020	31.03.2021
		(Un Audited)	(Un Audited)	(Un Audited)	(Un Audited)	(Un Audited)	(Audited)
	INCOME						
I	Revenue from operations	0.00	0.00	0.00	0.00	0.00	51.50
II	Other income	0.00	0.00	0.12	0.00	0.27	0.32
II	**Total Income**	**0.00**	**0.00**	**0.12**	**0.00**	**0.27**	**51.82**
V	**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	3.89	3.88	3.88	7.77	7.75	15.50
	Finance costs	4.12	3.89	4.18	8.01	8.08	16.43
	Depreciation and amortisation expenses	0.00	0.00	0.00	0.00	0.00	0.00
	Other expenses	4.74	3.16	3.72	7.90	12.89	23.73
	Total expenses	**12.75**	**10.93**	**11.77**	**23.68**	**28.72**	**55.66**
V	**Profit/ (Loss) before exceptional items, share of profit/ (loss) of investments for using equity method and tax**	**(12.75)**	**(10.93)**	**(11.65)**	**(23.68)**	**(28.45)**	**(3.84)**
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**
II	**Profit/ (Loss) before exceptional items and tax**	**(12.75)**	**(10.93)**	**(11.65)**	**(23.68)**	**(28.45)**	**(3.84)**
III	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
X	**Profit before tax**	**(12.75)**	**(10.93)**	**(11.65)**	**(23.68)**	**(28.45)**	**(3.84)**
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
I	**Profit for the period**	**(12.75)**	**(10.93)**	**(11.65)**	**(23.68)**	**(28.45)**	**(3.84)**
II	**Other Comprehensive Income**						
	a) Items that will not be reclassified to profit and loss						
	i) Fair value of equity instruments through other	0.00	0.00	0.00	0.00	0.00	0.00

SAI CAPITAL LIMITED

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	Comprehensive Income (FVOCI)						
	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
	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
III	**Other Comprehensive Income, net of tax**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
IV	**Total Comprehensive Income for the period**	**(12.75)**	**(10.93)**	**(11.65)**	**(23.68)**	**(28.45)**	**(3.84)**
V	**Paid up Equity Share Capital (Face Value of Rs. 10 each)**	**287.93**	**287.93**	**287.93**	**287.93**	**287.93**	**287.93**
VI	**Other Equity**						**(411.12)**
VII	**Earning per share (EPS) (Face value of Rs. 10/- each)**						
	(a) Basic	**(0.44)**	**(0.38)**	**(0.40)**	**(0.82)**	**(0.99)**	**(0.13)**
	(b) Diluted (EPS not annualised)	**(0.44)**	**(0.38)**	**(0.40)**	**(0.82)**	**(0.99)**	**(0.13)**

Notes:-

1 The above results were reviewed by the Audit Committee, and taken on record by the Board at its meeting held on 12th November, 2021. The Statutory Auditor has audited the above results in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

2 The Figures for the corresponding periods have been restated, wherever necessary, to make them comparable.

For Sai Capital Limited

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

Place : New Delhi
Date : 12.11.2021

Dr. Niraj Kumar Singh
Chairman & Managing Director

Nitya Agrawal & Associates

SAI CAPITAL LIMITED

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Un-audited Standalone Statement of Assets and Liabilities

(Amount in Lacs.)

	Particulars	As at 30/09/2021 Unaudited	As at 31/03/2021 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	49.16	49.16
g)	Deferred tax assets (net)	0.00	0.00
h)	Other non-current assets	0.00	0.00
	Total non-current assets	**74.97**	**74.97**
	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	1.27	8.57
	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	5.76	4.63
	Total Current assets	**7.02**	**13.19**
	Total Assets	**81.99**	**88.16**
	EQUITY AND LIABILITIES		
	Equity		
a)	Equity share capital	287.93	287.93
b)	Other equity	-434.81	-411.12
	Equity attributable to the owners of Sai Capital Limited	-146.88	-123.19
c)	Minority Interest	0.00	0.00
	Total equity	**-146.88**	**-123.19**
	Liabilities		
	Non-current liabilities		
a)	Financial liabilities		
	i) Borrowings	224.59	207.38
	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

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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		**224.59**	**207.38**
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	1.19	1.84
b)	Other current liabilities	3.08	2.13
c)	Provisions	0.00	0.00
d)	Current tax liabilities (net)	0.00	0.00
Total current liabilities		**4.27**	**3.97**
Total liabilities		**228.87**	**211.36**
Total equity and liabilities		**81.99**	**88.16**

Aditya Agrawal & Associates Chartered Accountants

For Sai Capital Limited

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

Place : New Delhi
Date : 12.11.2021

Dr. Niraj Kumar Singh
Chairman & Managing Director

SAI CAPITAL LIMITED

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Un-audited Standalone Cash Flow Statement

(Amount in Lacs.)

Particulars	30-09-2021	30-09-2020
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit/ (Loss) before tax	-23.68	-28.45
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	8.01	8.08
Add: Gratuity	0.00	0.00
Less: Interest Income	0.00	0.00
PROFIT/ (LOSS) FROM OPERATING ACTIVITIES BEFORE WORKING CAPITAL CHANGES	-15.67	-20.37
Changes in current assets and liabilities:		
Change in Current Assets		
Inventories	0.00	0.00
Trade Receivable	0.00	0.24
Short Term Loans And Advances	0.00	0.00
Other Financial Assets	0.00	0.00
Other Current Assets	-1.13	4.19
Change in Current Liabilities		
Short Term Borrowing	0.00	0.00
Trade Payable	0.00	0.00
Other Financial Liabilities	-0.65	-0.07
Other Current Liabilities	0.95	-1.12
Provision for Employee benefits	0.00	0.00
NET CASH GENERATED FROM OPERATING ACTIVITIES BEFORE INCOME TAX	-16.50	-17.14
Less: Income Tax Paid/ TDS (including Income Tax Demand)	0.00	0.00
NET CASH GENERATED FROM OPERATING ACTIVITIES	**-16.50**	**-17.14**
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
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	17.21	23.37
Secured Loans	0.00	0.00
Payments towards Lease Liability	0.00	0.00
Interest Expense	-8.01	-8.08
NET CASH USED IN FINANCING ACTIVITIES	**9.20**	**15.30**
NET INCREASE / (DECREASE) IN CASH AND CASH	-7.30	-1.84

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EQUIVALENTS		
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR	8.57	3.50
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR	**1.27**	**1.66**

Anita Agrawal & Associates

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 : 12.11.2021

Aditya Agarwal & Associates
Chartered Accountant

3 A/105, Azad Nagar, Kanpur-208 002
Mobile: 9336107062
E-mail: caaditya65@gmail.com

Limited Review Report on the Consolidated Unaudited Financial Results for the quarter ended 30th September, 2021 and year to date from 1st April, 2021 to 30th Sept, 2021

To
The Board of Directors,
Sai Capital Limited

- We have reviewed the accompanying Statement of Unaudited Consolidated 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 September, 2021 and year to date from 1st April, 2021 to 30th September, 2021 ("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.

- This statement which is the responsibility of the Parent's Management and has been approved by the Parent's 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 specified under section 143 (10) of the Companies Act, 2013 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:

Aditya Agarwal & Associates New Delhi Chartered Accountants

- ✓ Health Care Energy Foods Private Limited at Consolidated level (Subsidiary of Sai capital Ltd)

- Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of Unaudited Consolidated 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 did not conduct review of the interim financial information of subsidiaries namely **M/s Health Care Energy Foods Private Limited** included in the unaudited consolidated financial results, whose unaudited interim financial information reflect total revenue of Rs. 685.69/- Lacs and net profit after tax 457.82/- Lacs and total comprehensive income of Rs. 457.87/- Lacs for the six months ended 30th, September 2021 as considered in the statement. These interim financial information have been reviewed by their auditor whose reports have been furnished to us by such other auditor and our conclusion on the statement so far as it relates to the amounts & disclosures included in respect of these subsidiaries is based solely on the reports of the other auditor & the procedures performed by us as stated in paragraph-3 above.

  Our conclusion on the Statement is not modified in respect of this matter.

Date: 12/11/2021
Place: New Delhi

For Aditya Agarwal & Associates
Chartered Accountants
FRN: 004568C

Aditya Agarwal & Associates New Delhi Chartered Accountants

(Micky Bhatia)
Partner
M. No-.438412
UDIN: 21438412AAAABY8764

SAI CAPITAL LIMITED

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Statement of Un-audited Consolidated Financial Results For The Quarter and Half Year Ended 30th September, 2021

(Amount in Lacs.)

. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2021	30.06.2021	30.09.2020	30.09.2021	30.09.2020	31.03.2021
		(Un Audited)	(Un Audited)	(Un Audited)	(Un Audited)	(Un Audited)	(Audited)
	INCOME						
I	Revenue from operations	0.00	0.00	4,964.58	0.00	8,367.65	8,856.30
II	Other income	338.07	347.62	479.04	685.69	980.14	1,293.77
III	**Total Income**	**338.07**	**347.62**	**5,443.62**	**685.69**	**9,347.78**	**10,150.07**
IV	**EXPENSES**						
	Cost of material consumed	0.00	0.00	4,071.21	0.00	7,149.69	7,274.27
	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	51.42	0.00	1.62	1.79
	Employee benefits expenses	7.74	12.20	126.98	19.93	249.73	380.30
	Finance costs	4.12	3.89	4.18	8.01	8.12	16.50
	Depreciation and amortisation expenses	11.91	11.78	19.01	23.68	40.59	68.67
	Other expenses	22.27	20.37	515.15	42.64	881.67	1,557.81
	Total expenses	**46.03**	**48.24**	**4,787.95**	**94.27**	**8,331.42**	**9,299.34**
V	**Profit/ (Loss) before exceptional items, share of profit/ (loss) of investments for using equity method and tax**	**292.05**	**299.38**	**655.67**	**591.43**	**1,016.37**	**850.73**
/I	**Share of net profit/ (loss) of investments accounted for using equity method**	0.00	0.00	0.00	0.00	0.00	0.00
'II	**Profit/ (Loss) before exceptional items and tax**	**292.05**	**299.38**	**655.67**	**591.43**	**1,016.37**	**850.73**
III	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
X	**Profit before tax**	**292.05**	**299.38**	**655.67**	**591.43**	**1,016.37**	**850.73**
X	**Tax expenses**						
	Current tax	74.53	79.33	169.94	153.86	268.75	340.13
	Deferred tax	1.72	1.71	(2.56)	3.43	(5.56)	34.75
	Tax in relation to Earlier Year	0.00	0.00	0.00	0.00	0.00	(7.40)
XI	**Profit for the period**	**215.80**	**218.34**	**488.28**	**434.14**	**753.18**	**483.24**
II	**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	0.07	0.00	5.51	0.07	7.60	20.30
	iii) Income tax related to item no (ii) above	0.02	0.00	1.39	0.02	1.91	5.11

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Website: www.saicapital.co.in

	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**	**0.05**	**0.00**	**4.12**	**0.05**	**5.68**	**15.19**
XIV	**Total Comprehensive Income for the period**	**215.85**	**218.34**	**492.41**	**434.19**	**758.86**	**498.43**
XV	**Profit is attributable to :**						
	Owner of the Company	211.44	213.98	478.76	425.41	738.28	473.97
	Non-controlling interest	4.35	4.37	9.52	8.72	14.89	9.28
	Other Comprehensive Income is attributable to :						
	Owner of the Company	0.05	0.00	4.04	0.04	5.58	14.90
	Non-controlling interest	0.00	0.00	0.08	0.00	0.11	0.29
	Total Comprehensive Income is attributable to :						
	Owner of the Company	211.50	213.98	482.81	425.46	743.86	488.87
	Non-controlling interest	4.35	4.37	9.60	8.72	15.00	9.57
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	**7.34**	**7.43**	**16.63**	**14.77**	**25.64**	**16.46**
	(b) Diluted (EPS not annualised)	**7.34**	**7.43**	**16.63**	**14.77**	**25.64**	**16.46**

Notes:-

1 The above results were reviewed by the Audit Committee, and taken on record by the Board at its meeting held on 12th November, 2021. The Statutory Auditor has audited the above results in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

2 The Figures for the corresponding periods have been restated, wherever necessary, to make them comparable.

For Sai Capital Limited

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

Place : New Delhi
Date : 12.11.2021

Dr. Niraj Kumar Singh
Chairman & Managing Director

Ashok Agrawal & Associates Chartered Accountants

SAI CAPITAL LIMITED

egd. 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

Un-audited Consolidated Statement of Assets and Liabilities

(Amount in Lacs.)

	Particulars	As at 30/09/2021	As at 31/03/2021
		Unaudited	Audited
ASSETS			
Non-current assets			
a)	Property, plant and equipment	413.11	436.80
b)	Capital work-in-progress	184.53	18.20
c)	Right to Use Assets	0.00	0.00
d)	Investment properties	227.30	227.30
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	686.59	686.38
g)	Deferred tax assets (net)	32.41	35.86
h)	Other non-current assets	1,765.27	824.40
Total non-current assets		**3,309.26**	**2,229.00**
Current assets			
a)	Inventories	81.20	81.20
b)	Financial assets		
	i) Investments	0.00	0.00
	ii) Trade receivables	2,047.13	2,047.13
	iii) Cash and cash equivalents	6,011.37	3,214.47
	iv) Bank balances other than cash and cash equivalents above	0.00	980.00
	v) Loans	24,073.48	26,381.37
	vi) Other financial assets	0.06	0.87
c)	Current tax assets (net)	0.00	0.00
d)	Other current assets	328.08	311.17
Total Current assets		**32,541.32**	**33,016.22**
Total Assets		**35,850.59**	**35,245.22**
EQUITY AND LIABILITIES			
Equity			
a)	Equity share capital	287.93	287.93
b)	Other equity	34,419.78	33,994.32
	Equity attributable to the owners of Sai Capital Limited	34,707.71	34,282.25
c)	Minority Interest	677.29	668.57
Total equity		**35,385.02**	**34,950.83**
Liabilities			
Non-current liabilities			
a)	Financial liabilities		
	i) Borrowings	224.59	207.38
	ii) Trade payables		
	(A)Total outstanding dues of micro enterprises and small enterprises; and	0.00	0.00
	(B) Total outstanding dues of creditors	0.00	0.00

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	other than micro enterprises and small enterprises		
	iii) Other financial liabilities	0.00	0.00
b)	Provisions	0.08	0.11
c)	Deferred tax liabilities (net)	0.00	0.00
d)	Other non-current liabilities	0.00	0.00
Total non-current liabilities		**224.66**	**207.49**
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	0.97	0.97
	iii) Other financial liabilities	13.28	17.34
b)	Other current liabilities	13.80	3.98
c)	Provisions	64.60	64.60
d)	Current tax liabilities (net)	148.24	0.00
Total current liabilities		**240.91**	**86.90**
Total liabilities		**465.58**	**294.39**
Total equity and liabilities		**35,850.59**	**35,245.22**

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 : 12.11.2021

Aditya Agrawal & Associates
Chartered Accountants

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Un-audited Consolidated Cash Flow Statement

(Amount in Lacs.)

Particulars	30-09-2021	30-09-2020
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit/ (Loss) before tax	591.43	1,016.37
Adjustments for Non-Cash Items / Non-Operating Items:		
Add: Depreciation, amortization and impairment expenses	23.68	40.59
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	8.01	8.12
Add: Gratuity	0.04	9.92
Less: Interest Income	685.69	958.27
PROFIT/ (LOSS) FROM OPERATING ACTIVITIES BEFORE WORKING CAPITAL CHANGES	**-62.53**	**116.72**
Changes in current assets and liabilities:		
Change in Current Assets		
Inventories	0.00	550.16
Trade Receivable	0.00	-5,968.44
Short Term Loans And Advances	0.00	0.00
Other Financial Assets	0.81	-11.10
Other Current Assets	-16.91	-1,386.35
Change in Current Liabilities	0.00	0.00
Short Term Borrowing	0.00	0.00
Trade Payable	0.00	346.16
Other Financial Liabilities	-4.06	18.51
Other Current Liabilities	9.83	63.62
Provision for Employee benefits	0.00	19.13
NET CASH GENERATED FROM OPERATING ACTIVITIES BEFORE INCOME TAX	-72.86	-6,251.61
Less: Income Tax Paid/ TDS (including Income Tax Demand)	5.63	109.94
NET CASH GENERATED FROM OPERATING ACTIVITIES	**-78.48**	**-6,361.54**
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchases of Fixed Assets	-166.33	-0.66
Purchases of Investment Property	0.00	0.00
Sale of Fixed Assets	0.00	0.00
Increase in Non Current Financial Assets	-0.21	0.00
Increase in Non Current Assets	-940.87	-25.02
Interest Income	685.69	958.27
Bank balance other than Cash & Cash Equivalent	980.00	850.00
Loans & Advance	2,307.89	1,183.90
NET CASH USED IN INVESTING ACTIVITIES	**2,866.18**	**2,966.49**
CASH FLOW FROM FINANCING ACTIVITIES		
Buy Back of Shares	0.00	0.00
Increase in Non- current other Financial Liability	17.21	23.37
Secured Loans	0.00	0.00
Payments towards Lease Liability	0.00	-2.96
Interest Expense	-8.01	-8.12
NET CASH USED IN FINANCING ACTIVITIES	**9.20**	**12.30**
NET INCREASE / (DECREASE) IN CASH AND CASH	2,796.90	-3,382.76

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EQUIVALENTS		
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR	3,214.47	3,781.16
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR	**6,011.37**	**398.40**

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