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

November 13, 2026

BSE Limited
Corporate Relationship Department
25th Floor, Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai,
Maharashtra - 400001.

Scrip Code: 531931

Subject: Outcome of Board Meeting under Regulations 30 & 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("SEBI Listing Regulations").

Dear Sirs,

This is in continuation to our letters dated September 18, 2026 and November 03, 2026 communicating closure of Trading Window and Prior intimation of the Meeting of Board of Directors respectively.

Pursuant to applicable provisions of the SEBI Listing Regulations, this is to inform that a Meeting of the Board of Directors ("the Board") of M/s. Sai Capital Limited ("the Company") was held as scheduled today, i.e. November 13, 2026. The Board, inter-alia, considered and approved the Un-Audited Standalone & Consolidated Financial Results of the Company for the Second Quarter & Half Year ended on September 30, 2026.

Copies of the aforesaid Financial Results together with the Limited Review Reports, thereon, issued by the Statutory Auditors of the Company, M/s. Mehrotra & Co., Chartered Accountants, (Firm Registration No.: 000720C) are attached as **Annexure – I.**

The Meeting commenced at 02:05 P.M. (IST) and concluded at 03:50 P.M. (IST).

The above Financial Results will be published in Newspapers in terms of Regulation 47 and 52(8) of SEBI Listing Regulations.

Please acknowledge and take the above information on record.

Thanking you,

Yours faithfully,
For **Sai Capital Limited**

Dr. Niraj Kumar Singh
Chairman and Managing Director

Attachments: as above

Mehrotra & Co.
Chartered Accountants

3A/130, Azad Nagar
Near Saraswati Gyan Mandir
Kanpur – 208002.
Email : camehrotra54@gmail.com
Mobile : 9839261981

Limited Review Report on Unaudited Standalone Financial Results for the quarter ended 30th September,2026

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, 2026 and year to date from 1st April, 2026 to 30th September, 2026. 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 Mehrotra & Co
Chartered Accountants
FRN: 000720C

MEHROTRA & CO New Delhi Chartered Accountants

(CA R. K. Agrawal)
Partner
M. No- 401863
UDIN: 26401863RBPYTV2397

Date : 13/11/2026
Place: New Delhi

SAI CAPITAL LIMITED

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Website: www.saicapital.co.in

Statement of Unaudited Standalone Financial Results For The Second Quarter and Half Year Ended 30th September, 2026

(Amount in Lacs.)

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
		(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	0.00
II	Other income	0.00	0.00	0.00	0.00	0.00	0.00
III	**Total Income**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
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	3.04	2.34	2.34	5.38	4.68	9.36
	Finance costs	11.23	10.74	9.71	21.97	18.97	39.30
	Depreciation and amortization expenses	0.00	0.00	0.00	0.00	0.00	0.00
	Other expenses	4.25	4.47	4.44	8.72	8.05	19.57
	Total expenses	**18.52**	**17.55**	**16.49**	**36.07**	**31.70**	**68.23**
V	**Profit/ (Loss) before exceptional items, share of profit/ (loss) of investments for using equity method and tax**	**(18.52)**	**(17.55)**	**(16.49)**	**(36.07)**	**(31.70)**	**(68.23)**
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**	**(18.52)**	**(17.55)**	**(16.49)**	**(36.07)**	**(31.70)**	**(68.23)**
VIII	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
IX	**Profit before tax**	**(18.52)**	**(17.55)**	**(16.49)**	**(36.07)**	**(31.70)**	**(68.23)**
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**	**(18.52)**	**(17.55)**	**(16.49)**	**(36.07)**	**(31.70)**	**(68.23)**
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

MEHROTRA & CO. New Delhi Chartered Accountants

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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**	**(18.52)**	**(17.55)**	**(16.49)**	**(36.07)**	**(31.70)**	**(68.23)**
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**						**(765.02)**
XVII	**Earning per share (EPS) (Face value of Rs. 10/- each)**						
	(a) Basic	**(0.64)**	**(0.61)**	**(0.57)**	**(1.25)**	**(1.10)**	**(2.37)**
	(b) Diluted (EPS for the period not annualised)	**(0.64)**	**(0.61)**	**(0.57)**	**(1.25)**	**(1.10)**	**(2.37)**

Notes:-

1. The Standalone Financials Results were reviewed by the Audit Committee, and taken on record by the Board at its Meeting held on November 13, 2026.

2. The Statutory Auditor has carried out a Limited review of the above Financial Results in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

3. The above Standalone Financial Results have been prepared in accordance with the Companies (Indian Accounting Standard) Rules, 2015 (Ind AS) as notified by the Ministry of Corporate Affairs under Section 133 of the Companies Act, 2013 and other recognized accounting practices and policies to the extent applicable.

4. 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

Dr. Niraj Kumar Singh
Chairman & Managing Director

Place : New Delhi
Date : November 13, 2026

MEHROTRA & CO. New Delhi Chartered Accountants

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Un Audited Standalone Statement of Assets and Liabilities

(Amount in Lacs.)

Particulars		As at 30/09/2026	As at 31/03/2026
		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	25.75	25.75
	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		**25.75**	**25.75**
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	1.03	1.41
	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	2.22	0.19
Total Current assets		**3.25**	**1.60**
Total Assets		**29.00**	**27.35**
EQUITY AND LIABILITIES			
Equity			
a)	Equity share capital	287.93	287.93
b)	Other equity	-801.11	-765.02
	Equity attributable to the owners of Sai Capital Limited	**-513.18**	**-477.09**
c)	Minority Interest	0.00	0.00

MEHROTRA & CO. New Delhi Chartered Accountants

SAI CAPITAL LIMITED

SAI CAPITAL LIMITED

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Total equity		**-513.18**	**-477.09**
Liabilities			
Non-current liabilities			
a)	Financial liabilities		
	i) Borrowings	536.85	499.08
	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		**536.85**	**499.08**
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	0.28
	iii) Other financial liabilities	0.91	0.79
b)	Other current liabilities	1.39	1.61
c)	Provisions	3.03	2.67
d)	Current tax liabilities (net)	0.00	0.00
Total current liabilities		**5.33**	**5.36**
Total liabilities		**542.17**	**504.44**
Total equity and liabilities		**29.00**	**27.35**

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 : 13.11.2026

MEHROTRA & CO. New Delhi Chartered Accountants

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Un Audited Standalone Cash Flow Statement

(Amount in Lacs.)

Particulars	As at 30-09-2026	As at 31-03-2026
CASH FLOWS FROM OPERATING ACTIVITIES	**Un Audited**	**Audited**
Profit/ (Loss) before tax	-36.07	-68.23
Adjustments for Non-Cash Items / Non-Operating Items:		
Add: Depreciation, amortization and impairment expenses	-0.01	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	21.97	39.30
Add: Gratuity	0.00	0.00
Less: Interest Income	0.00	0.00
PROFIT/ (LOSS) FROM OPERATING ACTIVITIES BEFORE WORKING CAPITAL CHANGES	-14.10	-28.93
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	-2.03	-0.14
Change in Current Liabilities		
Short Term Borrowing	0.00	0.00
Trade Payable	0.28	0.24
Other Financial Liabilities	0.00	0.00
Other Current Liabilities	0.16	-4.08
Provision for Employee benefits	-1.61	2.67
NET CASH GENERATED FROM OPERATING ACTIVITIES BEFORE INCOME TAX	-17.31	-30.24
Less: Income Tax Paid/ TDS (including Income Tax Demand)	0.00	0.00
NET CASH GENERATED FROM OPERATING ACTIVITIES	**-17.31**	**-30.24**
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

MEHROTRA & CO. New Delhi Chartered Accountants

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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	16.93	29.26
Secured Loans	0.00	0.00
Payments towards Lease Liability	0.00	0.00
Interest Expense	0.00	-33.50
NET CASH USED IN FINANCING ACTIVITIES	**16.93**	**-33.50**
NET INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS	-0.38	-0.98
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR	1.41	2.39
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR	**1.03**	**1.41**

For Sai Capital Limited

For Sai Capital Limited

Dr. Niraj Kumar Singh
Chairman & Managing Director

Dr. Niraj Kumar Singh
Chairman & Managing Director

Place : New Delhi
Date : 13.11.2026

MEHROTRA & CO
New Delhi
Chartered Accountants

Mehrotra & Co.
Chartered Accountants

3A/130, Azad Nagar
Near Saraswati Gyan Mandir
Kanpur – 208002.
Email : camehrotra54@gmail.com
Mobile : 9839261981

Limited Review Report on the Consolidated Unaudited Financial Results for the quarter ended 30th September, 2026

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 30th September, 2026 and year to date from 1st April, 2026 to 30th September, 2026 ("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, 2026, 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 extend applicable.

- This Statement includes the results of following entities:-

  Parent Company:

  ✓ Sai Capital Limited.

  Subsidiaries:

MEHROTRA & CO * Chartered Accountants * New Delhi

Mehrotra & Co.
Chartered Accountants

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- ✓ 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 in paragraph 3 above and based ,on the consideration of the review reports of the other auditors referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited Consolidated Financial results, prepared in accordance with the recognition and measurement principles laid down in the 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 the Listing Regulations read with relevant circulars issued by the SEBI including the manner in which it is to be disclosed, or that it contains any material misstatement.

- We did not review the interim financial results of subsidiaries included in the consolidated unaudited financial results, whose interim financial results reflect total revenue of Rs. 660.15/- Lacs and net profit after tax 361.91/- Lacs and total comprehensive income of Rs. 361.91/- Lacs for the quarter ended 30th, September 2026 as considered in the statement.

  These interim financial results and other financial information have been reviewed by the other auditor. These unaudited financial results and other financial information have been approved and furnished to us by the management and our conclusion on the statement, in as so far as it relates to the amounts and disclosures included in respect of these subsidiaries, is based solely on such unaudited financial results and other financial information of the other auditors and the procedures performed by us as stated in paragraph above.

  Our conclusion on the Statement is not modified in respect of above matters.

Date : 13/11/2026
Place: New Delhi

For Mehrotra & Co.
Chartered Accountants
FRN: 000720C

(CA R. K. Agrawal)
Partner
M. No-.401863
UDIN: 26401863GUOCU46206

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Statement Of Unaudited Consolidated Financial Results For The Second Quarter and Half Year Ended on September 30, 2026

(Amount in Lacs.)

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
		(Un Audited)	(Un Audited)	(Un Audited)	(Un Audited)	(Un Audited)	(Audited)
	INCOME						
I	Revenue from operations	16.61	22.74	13.60	39.34	28.35	66.64
II	Other income	643.54	616.57	667.24	1,260.11	1,252.07	2,386.93
III	**Total Income**	660.15	639.31	680.84	1,299.45	1,280.42	2,453.57
IV	**EXPENSES**						
	Cost of material consumed	1.52	1.33	-	2.84	-	-
	Purchase of stock in trade	3.70	3.13	7.17	6.82	13.07	26.59
	Change in inventories of finished goods, stock in trade and work in progress	0.61	0.19	(0.79)	0.79	(0.15)	(8.27)
	Employee benefits expenses	32.03	33.97	30.19	66.01	60.06	121.57
	Finance costs	27.36	11.43	23.57	38.79	45.97	91.58
	Depreciation and amortisation expenses	54.63	54.05	63.33	108.68	122.54	246.90
	Other expenses	23.71	47.18	42.67	70.90	84.07	149.64
	Total expenses	143.56	151.28	166.13	294.83	325.56	628.01
V	**Profit/ (Loss) before exceptional items, share of profit/ (loss) of investments for using equity method and tax**	516.59	488.03	514.71	1,004.62	954.86	1,825.56
VI	**Share of net profit/ (loss) of investments accounted for using equity method**	-	-	-	-	-	
VII	**Profit/ (Loss) before exceptional items and tax**	516.59	488.03	514.71	1,004.62	954.86	1,825.56
VIII	Exceptional items	-	-	-	-	-	-
IX	**Profit before tax**	516.59	488.03	514.71	1,004.62	954.86	1,825.56
X	**Tax expense**						
	Current tax	153.91	145.90	157.06	299.81	295.47	562.13
	Deferred tax	0.77	2.11	1.39	2.88	(8.17)	(5.89)
	Tax in relation to Earlier Years	-	-	-	-	-	13.63
XI	**Profit for the period**	361.91	340.02	356.26	701.94	667.56	1,255.69
XII	**Other Comprehensive Income**						

MEHROTRA & CO * New Delhi * Chartered Accountants

SAI CAPITAL LIMITED

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Website: www.saicapital.co.in

	a) Items that will not be reclassified to profit and loss	-	-	-	-	-	-
	i) Fair value of equity instruments through other Comprehensive Income (FVOCI)	-	-	-	-	-	-
	ii) Remeasurment gain / (loss) on defined benefit plans	0.82	(1.56)	(0.01)	(0.74)	0.02	0.95
	iii) Income tax related to item no (ii) above	0.21	(0.39)	(0.00)	(0.19)	(0.01)	0.24
	b) Items that will be reclassified to profit and loss	-	-	-	-	-	-
	i) Effective portion of gain / (loss) on cash flow hedges	-	-	-	-	-	-
	ii) Income tax related to item no (i) above	-	-	-	-	-	-
XIII	**Other Comprehensive Income, net of tax**	-	-	-	-	-	-
XIV	**Total Comprehensive Income for the period**	0.61	(1.17)	(0.01)	(0.55)	0.01	0.71
XV	**Profit is attributable to :**	362.52	338.85	356.27	701.39	667.57	1,256.40
	Owner of the Company	-	-	-	-	-	-
	Non-controlling interest	361.91	314.81	349.16	676.17	654.26	1,230.48
	Other Comprehensive Income is attributable to :	-	25.22	7.10	25.22	13.31	25.22
	Owner of the Company	-	-	-	-	-	-
	Non-controlling interest	0.60	(1.15)	(0.01)	(0.55)	0.01	0.70
	Total Comprehensive Income is attributable to :	0.01	(0.02)	(0.00)	(0.01)	0.00	0.01
	Owner of the Company	362.52	313.66	349.17	676.17	654.25	1,231.18
	Non-controlling interest	-	25.20	7.10	25.22	13.32	25.22
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**	-	-	-	-	-	36,340.24
XVIII	**Earning per share (EPS) (Face value of Rs. 10/- each)**						
	(a) Basic	12.57	11.81	12.37	24.38	23.18	43.61
	(b) Diluted (EPS for the period not annualised)	12.57	11.81	12.37	24.38	23.18	43.61

Notes:-

1 The above Consolidated Financial Results were reviewed by the Audit Committee, and taken on record by the Board at its Meeting held on November 13, 2026.

2 The Statutory Auditor has carried out a Limited Review of the above Financial Results in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

3 The above Consolidated Financial Results have been prepared in accordance with the Companies (Indian Accounting Standard) Rules, 2015 (Ind AS) as notified by the Ministry of Corporate Affairs under Section 133 of the Companies Act, 2013 and other recognized accounting practices and policies to the extent applicable.

MEHROTRA & CO * New Delhi * Chartered Accountants

SAI CAPITAL LIMITED

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

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

For Sai Capital Limited

For Sai Capital Limited

Dr. Niraj Kumar Singh
Chairman & Managing Director

Place : New Delhi
Date : 13.11.2026

Dr. Niraj Kumar Singh
Chairman & Managing Director

MEHROTRA & CO * Chartered Accountant's * New Delhi

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Un Audited Consolidated Statement of Assets and Liabilities

(Amount in Lacs.)

Particulars		As at 30/09/2026 Un Audited	As at 31/03/2026 Audited
ASSETS			
Non-current assets			
a)	Property, plant and equipment	3,062.03	3,165.72
b)	Capital work-in-progress	11.28	11.28
c)	Goodwill	1,562.26	1,562.26
d)	Investment properties	252.30	252.30
e)	Intangible assets	9.64	13.64
f)	Financial assets		
	i) Investments	-	-
	ii) Trade Receivables	-	-
	iii) Loans	-	-
	iv) Other financial assets	892.57	875.56
g)	Deferred tax assets (net)	8.20	10.88
h)	Other non-current assets	31.01	31.02
Total non-current assets		**5,829.29**	**5,922.65**
Current assets			
a)	Inventories	93.56	94.36
b)	Financial assets		
	i) Investments	-	-
	ii) Trade receivables	3.48	6.16
	iii) Cash and cash equivalents	60.32	931.38
	iv) Bank balances other than cash and cash equivalents above	-	-
	v) Loans	33,599.91	31,675.80
	vi) Other financial assets	0.01	0.01
c)	Current tax assets (net)	-	-
d)	Other current assets	224.12	212.06
Total Current assets		**33,981.40**	**32,919.77**
Total Assets		**39,810.69**	**38,842.42**
EQUITY AND LIABILITIES			
Equity			
a)	Equity share capital	287.93	287.93
b)	Other equity	37,016.43	36,340.24
	Equity attributable to the owners of Sai Capital Limited	37,304.36	36,628.17
c)	Minority Interest	746.07	720.85
Total equity		**38,050.43**	**37,349.02**
Liabilities			
Non-current liabilities			
a)	Financial liabilities		

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	i) Borrowings	536.85	499.08
	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	3.87	3.90
c)	Deferred tax liabilities (net)	0.00	0.00
d)	Other non-current liabilities	5.86	5.95
Total non-current liabilities		**546.58**	**508.93**
Current liabilities			
a)	Financial liabilities		
	i) Borrowings	987.98	942.25
	ii) Trade payables	0.00	0.00
	(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	4.50	4.17
	iii) Other financial liabilities	1.47	1.28
b)	Other current liabilities	18.91	28.71
c)	Provisions	6.57	8.06
d)	Current tax liabilities (net)	194.25	0.00
Total current liabilities		**1,213.68**	**984.47**
Total liabilities		**1,760.26**	**1,493.40**
Total equity and liabilities		**39,810.69**	**38,842.42**

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 : 13.11.2026

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Un Audited Consolidated Cash Flow Statement

(Amt. in Lacs)

Particulars	Figures for the current reporting period From 01.04.2026 To 30.09.2026	Figures for the current reporting period From 01.04.2025 To 31.03.2026
	Amount in INR (Lakhs)	Amount in INR (Lakhs)
CASH FLOWS FROM OPERATING ACTIVITIES		
Net profit before tax	1,004.62	1,825.56
Adjustments for Non-Cash Items / Non-Operating Items:		
Add: Depreciation & Amortisation	108.68	246.90
Add: Interest Expense	54.08	91.58
Less: Profit on sale of Fixed Asset	-	4.84
Add: Expenses for security deposit	-	-
Less: Deffred income on security deposit	0.08	-
Add: Gratuity(Net of Payment)	(0.71)	1.40
Less: Interest Income	1,260.03	2,381.84
NET PROFIT FROM OPERATING ACTIVITIES BEFORE WORKING CAPITAL CHANGES	(93.44)	(221.24)
Changes in current assets and liabilities:		
Change in Current Assets		
Inventories	0.80	(7.38)
Trade Receivable	2.68	3.14
Short Term Loans And Advances	(1,952.25)	(3,820.58)
Other Financial Assets	-	48.71
Other Current Assets	(12.07)	(1.87)
Total Change in Current Assets	(1,960.84)	(3,777.97)
Change in Current Liabilities		
Short Term Borrowing	73.86	(507.02)
Trade Payable	0.33	1.15
Other Financial Liabilities	0.19	(0.95)
Other Current Liabilities	(10.92)	(4.87)
Other Provision	(1.49)	3.40
Provision for Employee benefits (Bonus)	-	-
Total Change in Current Liabilities	61.98	(508.29)
NET CASH GENERATED FROM OPERATING ACTIVITIES BEFORE INCOME TAX	(1,992.30)	(4,507.50)
Less: Income Tax Paid/ TDS (including Income Tax Demand)	105.56	699.39
NET CASH GENERATED FROM OPERATING ACTIVITIES	**(2,097.86)**	**(5,206.88)**
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchases of PPE	(0.98)	(2.28)
Change in long term provision	-	0.43
Increase in Capital Assets WIP	(0.00)	(1.63)
Purchases of Investment Property		
Decrease in non current liabilities	(0.09)	-
Sale of PPE	-	9.07
Increase in Non Current Financial Assets	(17.02)	(58.27)
Increase in Non Current Assets	0.01	2,361.83

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Interest Income	1,260.03	2,381.84
Loans & Advance to others	-	-
NET CASH FROM INVESTING ACTIVITIES	**1,241.95**	**4,691.00**
CASH FLOW FROM FINANCING ACTIVITIES		
UnSecured Loans	-	67.53
Increase in Non- current other Financial Liability	16.93	(8.77)
Lease liability	-	-
Interest Expense	(32.10)	(91.58)
NET CASH FROM FINANCING ACTIVITIES	**(15.17)**	**(32.81)**
NET INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS	(871.08)	(548.69)
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR	931.38	1,480.07
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR	**60.30**	**931.38**

For Sai Capital Limited

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

Dr. Niraj Kumar Singh
Chairman & Managing Director

Place : New Delhi
Date : 13.11.2026

MEHROTRA & CO. New Delhi Chartered Accountants