# 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

August 13, 2026

BSE Limited
Listing Department
Phiroze Jeejeebhoy Towers
Dalal Street,
Mumbai- 400001.

**Scrip Code: 531931**

**Subject: Outcome of the 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 June 18, 2026 & August 04, 2026 communicating closure of Trading Window under SEBI (Prohibition of Insider Trading) Regulations, 2015, and prior intimation of the Meeting of Board of Directors under Regulation 29 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 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., August 13, 2026. The Board, *inter-alia*, considered and approved the Un-Audited Standalone & Consolidated Financial Results of the Company for the First Quarter of Financial Year 2026-27 ended on June 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 03:00 P.M. (IST) and concluded at 04:05 P.M. (IST).

The Financial Results will be published in Newspapers in terms of Regulation 47 of SEBI Listing Regulations.

You are requested to acknowledge receipt and take above information on record.

Thanking you,

Yours Truly,
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**

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**Limited Review Report on Unaudited Standalone Financial Results for the quarter ended 30th June,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 June, 2026 and year to date from 1st April, 2026 to 30th June, 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

(Rakesh Kumar Agrawal)
Partner
**M. No- 401863**
**UDIN:** 26401863QRLIKU6403

**Date:** 13/08/2026
**Place:** New Delhi

# SAI CAPITAL LIMITED

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**Website:** www.saicapital.co.in

**Statement of Un-Audited Standalone Financial Results For The Quarter Ended on June 30,2026**

(Amount in Lacs)

| Sr. No. | Particulars | Quarter Ended | | | Year Ended |
|---|---|---|---|---|---|
| | | 30.06.2026 (Un Audited) | 31.03.2026 (Audited) | 30.06.2025 (Un Audited) | 31.03.2026 (Audited) |
| | **INCOME** | | | | |
| I | Revenue from operations | 0.00 | 0.00 | 0.00 | 0.00 |
| II | Other income | 0.00 | 0.00 | 0.00 | 0.00 |
| III | **Total Income** | **0.00** | **0.00** | **0.00** | **0.00** |
| IV | **EXPENSES** | | | | |
| | Cost of material consumed | 0.00 | 0.00 | 0.00 | 0.00 |
| | Purchase of stock in trade | 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 |
| | Employee benefits expenses | 2.34 | 2.34 | 2.34 | 9.36 |
| | Finance costs | 10.74 | 10.22 | 9.26 | 39.30 |
| | Depreciation and amortization expenses | 0.00 | 0.00 | 0.00 | 0.00 |
| | Other expenses | 4.47 | 6.66 | 3.64 | 19.57 |
| | **Total expenses** | **17.55** | **19.22** | **15.24** | **68.23** |
| V | **Profit/ (Loss) before exceptional items, share of profit/ (loss) of investments for using equity method and tax** | (17.55) | (19.22) | (15.24) | (68.23) |
| VI | **Share of net profit/ (loss) of investments accounted for using equity method** | **0.00** | **0.00** | **0.00** | **0.00** |
| VII | **Profit/ (Loss) before exceptional items and tax** | (17.55) | (19.22) | (15.24) | (68.23) |
| VIII | Exceptional items | 0.00 | 0.00 | 0.00 | 0.00 |
| IX | **Profit before tax** | **(17.55)** | **(19.22)** | **(15.24)** | **(68.23)** |
| X | **Tax expenses** | | | | |
| | Current tax | 0.00 | 0.00 | 0.00 | 0.00 |
| | Deferred tax | 0.00 | 0.00 | 0.00 | 0.00 |
| | Tax in relation to Earlier Year | 0.00 | 0.00 | 0.00 | 0.00 |
| XI | **Profit for the period** | **(17.55)** | **(19.22)** | **(15.24)** | **(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 | 0.00 | 0.00 | 0.00 | 0.00 |

MEHROTRA & CO ★ Chartered Accountants ★ New Delhi

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 |
| | iii) Income tax related to item no (ii) above | 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 |
| | ii) Income tax related to item no (i) above | 0.00 | 0.00 | 0.00 | 0.00 |
| **XIII** | **Other Comprehensive Income, net of tax** | **0.00** | **0.00** | **0.00** | **0.00** |
| **XIV** | **Total Comprehensive Income for the period** | **(17.55)** | **(19.22)** | **(15.24)** | **(68.23)** |
| **XV** | **Paid up Equity Share Capital (Face Value of Rs. 10 each)** | **287.93** | **287.93** | **287.93** | **287.93** |
| **XVI** | **Other Equity** | **0.00** | **0.00** | **0.00** | **(765.02)** |
| **XVII** | **Earnings per share (EPS) (Face value of Rs. 10/- each)** | | | | |
| | **(a) Basic** | **(0.61)** | **(0.67)** | **(0.53)** | **(2.37)** |
| | **(b) Diluted (EPS not the period not annualised)** | **(0.61)** | **(0.67)** | **(0.53)** | **(2.37)** |

**Notes:-**

1. The above Financial Results were reviewed by the Audit Committee, and taken on record by the Board at its Meeting held on August 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. These 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
Niraj K Singh
Dr. Niraj Kumar Singh
Chairman & Managing Director

**For Sai Capital Limited**

**Dr. Niraj Kumar Singh**
**Chairman & Managing Director**

**Place : New Delhi**
**Date : August 13, 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**

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**Limited Review Report on the Consolidated Unaudited Financial Results for the quarter ended 30th June, 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 June, 2026 and year to date from 1st April, 2026 to 30th June, 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 June, 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 consists 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.

MEHROTRA & CO ★ Chartered Accountants ★ New Delhi

- 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 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. 639.30/- Lacs and net profit after tax 357.58/- Lacs and total comprehensive income of Rs. 356.41/- Lacs for the quarter ended 30th, June 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.

**For Mehrotra & Co.**
Chartered Accountants
**FRN:** 000720C

**Date:** 13/08/2026
**Place:** New Delhi

Mehrotra & Co. Chartered Accountants New Delhi

Rakesh Kumar Agrawal
(Partner)
**M. No-**.401863
**UDIN:** 26401863MLTETB5496

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**Website:** www.saicapital.co.in

**Statement Of Un-Audited Consolidated Financial Results For The Quarter Ended on June 30, 2026**

(Amount in Lacs)

| Sr. No. | Particulars | Quarter Ended | | | Year Ended |
|---|---|---|---|---|---|
| | | 30.06.2026 | 31.03.2026 | 30.06.2025 | 31.03.2026 |
| | | (Un Audited) | (Audited) | (Un Audited) | (Audited) |
| | **INCOME** | | | | |
| I | Revenue from operations | 22.74 | 13.96 | 14.75 | 66.64 |
| II | Other income | 616.57 | 482.03 | 584.83 | 2,386.93 |
| III | **Total Income** | **639.31** | **495.99** | **599.58** | **2,453.57** |
| IV | **EXPENSES** | | | | |
| | Cost of material consumed | 1.33 | 0.00 | 0.00 | 0.00 |
| | Purchase of stock in trade | 3.13 | 5.20 | 5.90 | 26.59 |
| | Change in inventories of finished goods, stock in trade and work in progress | 0.19 | (9.14) | 0.64 | (8.27) |
| | Employee benefits expenses | 33.97 | 31.29 | 29.87 | 121.57 |
| | Finance costs | 11.43 | 21.10 | 22.40 | 91.58 |
| | Depreciation and amortisation expenses | 54.05 | 60.74 | 59.21 | 246.90 |
| | Other expenses | 47.18 | 32.84 | 41.43 | 149.64 |
| | **Total expenses** | **151.28** | **142.03** | **159.45** | **628.01** |
| V | **Profit/ (Loss) before exceptional items, share of profit/ (loss) of investments for using equity method and tax** | **488.03** | **353.96** | **440.13** | **1,825.56** |
| VI | **Share of net profit/ (loss) of investments accounted for using equity method** | **0.00** | **0.00** | **0.00** | **0.00** |
| VII | **Profit/ (Loss) before exceptional items and tax** | **488.03** | **353.96** | **440.13** | **1,825.56** |
| VIII | Exceptional items | 0.00 | 0.00 | 0.00 | 0.00 |
| IX | **Profit before tax** | **488.03** | **353.96** | **440.13** | **1,825.56** |
| X | **Tax expenses** | | | | |
| | Current tax | 145.90 | 111.84 | 138.41 | 562.13 |
| | Deferred tax | 2.11 | 1.40 | (9.56) | (5.89) |
| | Tax in relation to Earlier Year | 0.00 | 8.75 | 0.00 | 13.63 |
| XI | **Profit for the period** | **340.02** | **231.97** | **311.28** | **1,255.69** |
| 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 |
| | ii) Remeasurment gain / (loss) on defined benefit plans | (1.56) | 0.79 | 0.01 | 0.95 |
| | iii) Income tax related to item no (ii) above | (0.39) | 0.20 | 0.01 | 0.24 |

MEHROTRA & CO. New Delhi Chartered Accountants

SAI CAPITAL LIMITED

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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 |
| | ii) Income tax related to item no (i) above | 0.00 | 0.00 | 0.00 | 0.00 |
| **XIII** | **Other Comprehensive Income, net of tax** | **(1.17)** | **0.59** | 0.00 | **0.71** |
| **XIV** | **Total Comprehensive Income for the period** | **338.85** | **232.56** | **311.28** | **1,256.40** |
| **XV** | **Profit is attributable to :** | | | | |
| | Owner of the Company | 314.81 | 227.19 | **305.06** | 1,230.48 |
| | Non-controlling interest | 25.22 | 4.78 | **6.22** | 25.22 |
| | **Other Comprehensive Income is attributable to :** | | | | |
| | Owner of the Company | (1.15) | 0.58 | **0.00** | 0.70 |
| | Non-controlling interest | (0.02) | 0.01 | **0.00** | 0.01 |
| | **Total Comprehensive Income is attributable to :** | | | | |
| | Owner of the Company | 313.66 | 227.78 | **305.06** | 1,231.18 |
| | Non-controlling interest | 25.20 | 4.78 | **6.22** | 25.22 |
| **XVI** | **Paid up Equity Share Capital (Face Value of Rs. 10 each)** | **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** | **11.81** | **8.06** | **10.81** | **43.61** |
| | **(b) Diluted (EPS not the period not annualised)** | **11.81** | **8.06** | **10.81** | **43.61** |

**Notes:**

1. The above Financial Results were reviewed by the Audit Committee, and taken on record by the Board at its Meeting held on August 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. These 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.
4. The Figures for the corresponding periods have been restated, wherever necessary, to make them comparable.

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

MEHROTRA & CO
New Delhi
Chartered Accountants

**For Sai Capital Limited**

**Place: New Delhi**
**Date: August 13, 2026**

**Dr. Niraj Kumar Singh**
**Chairman & Managing Director**