

SAPTARISHI AGRO INDUSTRIES LIMITED

Regd. Office: Ppadalaam Sugar Factory Road Pazhyanoor Pos,
Chengalpattu Pazhyanoor Pos, Tamilnadu- 603 308, India.

|| www.saptarishiagro.com ||

Saptarishi121@gmail.com ||

CIN: L15499TN1992PLC022192 || Contact No. 079-

40306965 ||



Date: 27.05.2025

To,
The General Manager,
Corporate Relationship Department,
BSE Ltd.
25th Floor, Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai — 400001

Dear Sir/Madam,

Re.: - Regulation 33 and 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015
Sub: Outcome of Board Meeting for submission of Audited Financial Results.

Pursuant to Regulation 33 and 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, Board has inter-alia considered following and approved.

1. Statement of Audited Standalone Financial Results & Statements of the Company for the Fourth Quarter and Financial Year ended 31st March, 2025
2. Independent Auditors' Report from M/s Mayur Shah & Associates, Chartered Accountants., Ahmedabad on the Standalone Financial Results as at 31st March, 2025
3. Declaration of the Company on the Unmodified Opinion of Statutory Auditors of the Company, on the Standalone Financial Results viz. M/s Mayur Shah & Associates, Chartered Accountants Ahmedabad for the Financial Year ended 31st March, 2025.
4. Review of various policies of the Company.
5. Consideration and approval of other businesses as per agenda circulated

The Results are also uploaded on the Company's website at <https://www.saptarishiagro.com>.

We wish to inform you that the meeting commenced today at 1.30 PM and Concluded at 5.50 PM

Kindly take the above information on your record.

Thanking you,

Yours faithfully,

For, Saptarishi Agro Industries Limited,

(Priyanka Tripathi)
Company Secretary &
Compliance Officer
Membership No:A29454

**Corporate Office: 902-903, 9th Floor, Times Square Arcade, Ravija Plaza, Thaltej - Shilaj Road,
Thaltej, Ahmedabad, Gujarat, India, 380059**



MAYUR SHAH & ASSOCIATES
CHARTERED ACCOUNTANTS,
B-303, SHAPATH 4, OPP. KARNAVATI CLUB,
NR. CHIMANBHAI PATEL INSTITUTE,
PRAHLADNAGAR, S.G.HIGHWAY,
AHMEDABAD- 380015

Mayur Shah & Associates

CHARTERED ACCOUNTANTS

Office : 21, Kajal Kiran, 11/B, Shrimali Society,
Opp. Jain Temple, Navrangpura, Ahmedabad-380 009.
Ph. : 26467085 / 26445017/ 48945020. Fax : (079) 40047085
E-mail : casmsa@gmail.com / mayurmcpl@gmail.com

INDEPENDENT AUDITOR'S REPORT ON AUDIT OF FINANCIAL RESULTS THE BOARD OF DIRECTORS OF SAPTARISHI AGRO INDUSTRIES LIMITED

Opinion

We have audited the accompanying Statement of Financial Results of **SAPTARISHI AGRO INDUSTRIES LIMITED** (the "Company"), for the three months and year ended March 31, 2025 (the "Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the statement:

- a. is presented in accordance with the requirements of Regulation 33 of the Listing Regulations; and
- b. gives a true and fair view in conformity with Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS 34) prescribed under Section 133 of the Companies Act 2013 (the "Act") read with relevant rules issued thereunder and other accounting principles generally accepted in India of the net profit and total comprehensive income and other financial information of the Company for the three months and year ended March 31, 2025.

Basis for Opinion

We conducted our audit of the Statement in accordance with the Standards on Auditing ("SA") specified under Section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the Financial Results under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.

Management's Responsibilities for the Financial Results

This Statement, is the responsibility of the Company's Management and approved by the Board of Directors, has been compiled from the related audited Interim condensed financial statements for the year ended March 31, 2025. The Company's



Board of Directors are responsible for the preparation and presentation of the Financial Results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under Section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Financial Results that give a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the Financial Results, the Board of Directors are responsible for assessing the Company's ability, to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the financial reporting process of the Company.

Auditor's Responsibilities for the Audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the Financial Results as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Financial Results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and



appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Company to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Financial Results, including the disclosures, and whether the Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Financial Results of the Company to express an opinion on the Financial Results.

Materiality is the magnitude of misstatements in the Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Financial Results.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



Saptarishi Agro Industries Limited
(CIN: L15499TN1992PLC022192)

(Rs. in Lakhs)

Statement of Standalone Financial Results for the Quarter and Year Ended 31-03-2025

Particulars	Quarter (Ended)			Year to Date (Ended)	
	3 months ended	Preceding 3 months ended	Corresponding 3 months ended in the previous year	Year to date figures for current quarter	Previous year ended
	31-03-2025	31-12-2024	31-03-2024	31-03-2025	31-03-2024
(Refer Notes Below)	(Audited)	(Audited)	(Audited)	(Audited)	(Audited)
1 Income from operations					
(a) Net sales/income from operations	4736.52	976.44	1586.44	7943.15	4119.28
(b) Other Operating Income	0.00	0.00	0.00	0.00	0.00
(c) Other income	0.00	0.43	9.40	0.00	9.88
Total income from operations (net)	4736.52	976.87	1595.84	7943.15	4129.16
2 Expenses					
(a) (-) Increase/(+) Decrease in stock in trade	(682.61)	0.00	(174.20)	(508.42)	256.11
(b) Cost of materials consumed	0.00	0.00	0.00	0.00	0.00
(c) Purchase of stock-in-trade	4986.47	973.98	1508.44	7954.45	3520.82
(d) Employee benefits expense	11.33	10.55	15.65	41.13	35.11
(e) Financial Cost	26.80	14.00	11.81	78.72	19.40
(f) Other Expenditure	78.54	21.97	14.92	161.12	47.05
(g) Depreciation	0.61	0.51	0.51	2.13	2.03
Total expenses	4421.15	1021.00	1377.14	7729.14	3880.52
3 Profit before Exceptional Items & Tax Expenses (1-2)	315.37	(44.13)	218.70	214.02	248.64
4 Exceptional Items	0.00	0.00	0.00	0.00	0.00
5 Profit / (Loss) before Tax (3+4)	315.37	(44.13)	218.70	214.02	248.64
6 Tax Expenses:					
Current Tax	0.00	0.00	39.51	0.00	44.80
Deferred Tax	0.00	0.00	0.00	0.00	0.00
7 Profit / (Loss) after Tax (5-6)	315.37	(44.13)	179.19	214.02	203.84
8 Other Comprehensive Income	0.00	0.00	0.00	0.00	0.00
9 Total other comprehensive Income/(Loss) after Tax	0.00	0.00	0.00	0.00	0.00
10 Total comprehensive Income after Tax (7+9)	315.37	(44.13)	179.19	214.02	203.84
11 Paid up equity share capital	3402.00	3402.00	3402.00	3402.00	3402.00
(Face Value Rs.10/-)					
12 Other Equity excluding Revaluation Reserves as per previous accounting year	0.00	0.00	0.00	(2410.44)	(2669.26)
13 Earnings per share					
(of Rs.10/- each) (not annualised):					
(a) Basic EPS	0.93	(0.13)	0.53	0.63	0.60
(b) Diluted EPS	0.93	(0.13)	0.53	0.63	0.60
See accompanying note to the financial results					

Notes:

- The above results for the quarter ended on March, 31; 2025 were reviewed by the Audit Committee and approved by the Board of directors at their meeting held on 27th May, 2025.
- The Statutory auditors of the Company have carried out an audit of the above results as per Regulation 33 of the SEBI (LODR) Regulations, 2015.
- Figures of previous reporting periods have been regrouped/ reclassified wherever necessary to correspond with the figures of the current reporting period.
- EPS for quarter ended is on non annualised basis.
- The financial results of the company have been prepared in accordance with Indian Accounting Standard (Ind AS) as notified by the MCA pursuant to section 133 of the Companies Act, 2013 read with rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) Amendment Rules, 2016.

Place : Ahmedabad
Date : 27/05/2025



By Order of the Board of Directors
For Saptarishi Agro Industries Limited

[Signature]
Rushabh Patel
(Managing Director)
DIN:02721107

Saptarishi Agro Industries Limited
(CIN: L15499TN1992PLC022192)

(Rs. in Lakhs)					
Segmentwise Revenue, Results, Segment Assets And Liabilities (Standalone) For The Quarter Ended On 31st March 2025					
Particulars	Quarter (Ended)			Year to Date (Ended)	
	3 months ended	Preceding 3 months ended	Corresponding 3 months ended in the previous year	Year to date figures for current quarter	Previous year ended
	31-03-2025	31-12-2024	31-03-2024	31-03-2025	31-03-2024
(Refer Notes Below)	(Audited)	(Audited)	(Audited)	(Audited)	(Audited)
1 Segment Revenue(Net sales/Income from operations)					
(a) Trading (Jodhpur)	1135.92	0.00	1591.93	1366.99	3769.87
(b) Sale of Property (Tamilnadu)	3.60	2.00	4.07	5.60	4.54
(c) Manufacturing & Trading (Gujarat)	3597.00	974.87	0.00	6570.56	354.74
Total	4736.52	976.87	1596.00	7943.15	4129.16
Less: Inter Segment sales	0.00	0.00	0.00	0.00	0.00
Net Sales/Income from Operations from Continuing Operations	4736.52	976.87	1596.00	7943.15	4129.16
2 Segment Results(Profit/Loss) before Interest & Tax					
(a) Trading (Jodhpur)	306.15	(0.58)	257.15	362.05	346.17
(b) Sale of Property (Tamilnadu)	(39.09)	(19.44)	(21.88)	(110.63)	(51.58)
(c) Manufacturing & Trading (Gujarat)	75.10	(10.11)	(4.76)	41.31	(26.54)
Total	342.16	(30.13)	230.51	292.72	268.05
Less: Interest and Finance Charges (Net)	26.79	14.00	11.81	78.71	19.41
Other unallocable Income/(Expenditure)	0.00	0.00	0.00	0.00	0.00
Exception Items	0.00	0.00	0.00	0.00	0.00
Profit before Tax from Continuing Operations	315.37	(44.13)	218.70	214.02	248.64
3 Segment Assets					
(a) Trading (Jodhpur)	1811.87	1057.07	1102.93	1811.87	1102.93
(b) Sale of Property (Tamilnadu)	171.72	185.07	173.14	171.72	1590.50
(c) Manufacturing & Trading (Gujarat)	4676.69	1532.72	391.25	4676.69	391.25
Total Segment Assets from Continuing Operations	6660.27	2774.86	1667.32	6660.27	3084.68
4 Segment Liabilities					
(a) Trading (Jodhpur)	457.35	56.52	493.06	457.35	493.06
(b) Sale of Property (Tamilnadu)	272.31	264.71	61.85	272.31	61.85
(c) Manufacturing & Trading (Gujarat)	4937.04	1775.36	377.66	4937.04	377.66
Total Segment Liabilities from Continuing Operations	5666.71	2096.59	932.57	5666.71	932.57

Notes:

1. Considering the nature of the company's business and operations, as well as based on reviews performed by chief operating decision maker regarding resource allocation and performance management, the company has identified (1) Trading (Jodhpur) (2) Sale of Property (Tamilnadu) (3) Manufacturing & Trading (Gujarat) as reportable segments in accordance with the requirements of Ind AS 108- 'Operating Segments'.

2. Details of Discontinued Operations:

Sr No	Particulars	Quarter (Ended)			Year to Date (Ended)	
		3 months ended	Preceding 3 months ended	Corresponding 3 months ended in the previous year	Year to date figures for current quarter	Previous year ended
		31-12-2024	30-09-2024	31-12-2023	31-12-2024	31-03-2024
		(Audited)	(Audited)	(Audited)	(Audited)	(Audited)
Sr No	Particular					
1	Segment Revenue(Net sales/Income from operations)	0.00	0.00	0.00	0.00	0.00
2	Segment Results(Profit/Loss) before Interest & Tax	0.00	0.00	0.00	0.00	0.00
3	Segment Assets	0.00	0.00	0.00	0.00	0.00
4	Segment Liabilities	0.00	0.00	0.00	0.00	0.00

By Order of the Board of Directors
For Saptarishi Agro Industries Limited

Place : Ahmedabad
Date : 27/05/2025



Rushabh Patel
(Managing Director)
DIN:02721107

SAPTARISHI AGRO INDUSTRIES LIMITED

(CIN:L15499TN1992PLC022192)

Statement of Cashflows for the Year ended 31st March, 2025

(Rs. In Lakhs)

Particulars	31-03-2025 Audited	31.12.2024 Audited
CASH FLOW FROM OPERATING ACTIVITIES		
Net profit before tax	214.02	203.84
Adjustments for:		
Depreciation expense	2.03	2.03
Finance costs	78.71	19.41
Profit/loss on purchase of foreign assets	1.16	0.00
Amortisation of assets	0.10	0.00
Gratuity and leave encashment	-	0.00
Other adjustment	44.80	0.00
Profit/Loss on sale of assets (Net)	-	0.00
Operating Profit before Working Capital Changes	340.81	225.28
Adjustments for change in working capital		
(Increase)/decrease in trade receivables	-3,167.99	496.67
(Increase)/decrease in other current assets	-597.05	-1.05
(Increase)/decrease in inventories	-508.42	256.11
Increase/(decrease) in trade payables	3,544.82	-1,474.92
Increase/(decrease) in short term provisions	-39.18	44.45
Increase/(decrease) in other current liabilities	542.55	-1.92
Cash generated from operations	115.55	-455.38
Net Cash flow from Operating activities	115.55	-455.38
CASH FLOW FROM INVESTING ACTIVITIES		
Sale proceeds/Purchase of fixed assets	-700.57	0.00
Investment in Fixed Deposit	-27.95	0.00
Movement in long term loans and advances	-	-4.51
Loss of Foreign Exchange on Purchase of Assets	-1.16	
Net Cash used in Investing activities	-729.67	-4.51
CASH FLOW FROM FINANCING ACTIVITIES		
Finance cost	-78.71	-19.41
Loans Taken During The year	687.73	486.48
Net Cash used in financing activities	609.02	467.07
Net increase/(decrease) in cash & Cash Equivalents	-5.10	7.17
Cash and Cash equivalents at the beginning of year	11.43	4.26
Cash and Cash equivalents at the end of year	6.33	11.43
Components of cash and cash equivalents		
Cash in hand	6.04	1.06
Balance with banks		
-current accounts	0.31	10.37
	6.33	11.43

The above Cash Flow Statemnt has been prepared under the "Indirect Method" as set out in Indian Accounting Standard (Ind AS 7) -Statement of Cash Flows

Place:- Ahmedabad
Date: 27-05-2025



By order of the Board

For, Saptarishi Agro Industries Limited

[Signature]
Rushabh Patel
(Managing Director)
DIN:02721107

SAPTARISHI AGRO INDUSTRIES LIMITED

(CIN:L15499TN1992PLC022192)

STATEMENT OF ASSETS AND LIABILITIES YEAR ENDED 31ST MARCH, 2025

(in Lakhs, except per share data)

Sl. No.	Particulars	Financial Year Ended As at 31-03-2025 Audited	Financial Year Ended As at 31-03-2024 Audited
	ASSETS		
I	Non-current Assets		
a	Property, Plant & Equipment	441.38	94.05
b	Capital Work in Progress	418.52	67.42
c	Investment Properties	Nil	Nil
d	Good Will	Nil	Nil
e	Other Intangible Assets	Nil	Nil
f	Financial Assets		
	(i) Investment	27.95	Nil
	(ii) Loans	0.00	14.44
	(iii) Other financial Assets	Nil	Nil
g	Income-tax Assets (Net)	Nil	Nil
h	Deffered Tax Assets (Net)	Nil	Nil
i	Other Non-current Assets	4.74	4.74
	892.59	180.64	
II	Current Assets		
a	Inventories	682.61	174.20
b	Financial Assets		
	i) Investment	Nil	Nil
	ii) Trade Receivable	4706.00	1538.01
	iii) Cash and Cash Equivalents	6.34	11.43
	iv) Other Balances with Bank	Nil	Nil
	v) Loans	538.34	0.20
	vi) Other Financial Assets	Nil	Nil
c	Other Current Assets	95.28	21.94
d	Assets held for distribution to Owners	6028.58	1745.77
	TOTAL ASSETS	6921.17	1926.41
	EQUITY AND LIABILITIES		
	EQUITY		
a	Equity Share Capital	3404.00	3404.00
b	Other Equity	-2410.44	-2669.26
	Equity attributable to the owners of the company	993.56	734.74
c	Non-controlling Interests	Nil	Nil
	Total Equity	993.56	734.74
	LIABILITIES		
I	Non-current Liabilities		
a	Financial Liabilities		
	i) Borrowing	386.72	18.25
	ii) Other Financial Liabilities	319.26	Nil
b	Provisions	Nil	Nil
c	Defferd Tax Liabilites (Net)	Nil	Nil
d	Other Non-current Liabilitis	Nil	Nil
	705.99	18.25	
II	Current Liabilities		
a	Financial Liabilities		
	i) Borrowings	1003.76	500.08
	ii) Trade Payables	4164.84	620.02
	iii) Other - Financial Liabiliteis	Nil	Nil
b	Other Current Liabilities	39.67	0.80
c	Provisions	13.35	52.53
d	Current Tax Liabilities (Net)		
e	Liabilities Associated with Assets held for distribution to Owners	5221.62	1173.42
	TOTAL EQUITY AND LIABILITIES	6921.17	1926.41

Place : Ahmedabad
Date : 27-05-2025By Order of the Board of Directors
For Saptarishi Agro Industries LimitedRushabh Patel
(Managing Director)
DIN:02721107

SAPTARISHI AGRO INDUSTRIES LIMITED

Regd. Office: Ppadalaam Sugar Factory Road Pazhyanoor Pos,
Chengalpattu Pazhyanoor Pos, Tamilnadu- 603 308, India.

|| www.saptarishiagro.com ||

Saptarishi121@gmail.com ||

CIN: L15499TN1992PLC022192 II Contact No. 079-

40306965 II



Date: 27.05.2025

To,
The General Manager,
Corporate Relationship Department,
BSE Ltd.
25th Floor, Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai — 400001

Sub: Declaration with respect to Audit report with unmodified opinion to the Audited Standalone Financial Results for the financial year ended 31st March, 2025.

Dear Sirs,

Pursuant to Regulation 33(3)(d) of the Securities and Exchange Board of India (Listing Obligations and Disclosure) Regulations, 2015, as amended, we do hereby confirm that the Statutory Auditors of the Company M/s Mayur Shah & Associates, Chartered Accounts, have issued unmodified opinion(s) in its audit report pertaining to the audited standalone financial results for the year ended 31st March, 2025.

Kindly take the above information on your record.

Thanking you,

Yours faithfully,

For, Saptarishi Agro Industries Limited,

(Rushabh R Patel)
Managing Director & CFO
DIN: 02721107