## SAPTARISHI AGRO INDUSTRIES LIMITED

Regd. Office: Padalam Sugar Factory Road, Pazhayanoor Post, Chengalpattu District, Tamilnadu- 603 308.

||www.saptarishiagro.com || Saptarishi121@gmail.com || CIN: L15499TN1992PLC022192 || Contact No. 079-40306965 ||

Saptarishi
Agro Industries Ltd

Date: August 12, 2025

To,
The General Manager,
Corporate Relationship Department,
BSE Ltd.
25th Floor, Phiroze Jeejeebhoy Towers, Dalal Street,
Fort, Mumbai — 400 001

Dear Sir,

Subject: Unaudited Financial Results
Ref.: Regulation 33 of SEBI (LODR) Regulations, 2015
Scrip Code: 519238, Scrip Id: SPTRSHI

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

1. Unaudited financial results along with the Limited Review Report for the 1<sup>st</sup> quarter ended on 30<sup>th</sup> June, 2025 along with Limited Review report as received from statutory auditor of the Company.

We wish to inform you that the meeting commenced today at 11.30 AM and concluded at 3.45 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

Office: 21, Kajal Kiran, 11/B, Shrimali Society,
Opp. Jain Temple, Navrangpura, Ahmedabad-380 009.
Ph.: 26467085 / 26445017 / 48945020. Fax: (079) 40047085
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## LIMITED REVIEW REPORT ON QUATERLY UNAUDITED STANDALONE FINANCIAL RESULTS OF SAPTARISHI AGRO INDUSTRIES LIMITED.

TO THE BOARD OF DIRECTORS OF

SAPTARISHI AGRO INDUSTRIES LIMITED

We have reviewed the accompanying statement of unaudited financial results ('the Statement) Saptarishi Agro Industries Limited ("the Company") for the quarter ended 30<sup>th</sup> June, 2025. This statement, which is the responsibility of the Company's Management and been approved by the Board of Directors in their meeting held on 12<sup>th</sup> August, 2025. Our responsibility is to issue a report on the financial statement based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial information Performed by the Independent auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement.

A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and 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, prepared in accordance with the aforesaid Indian Accounting Standards (Índ AS') and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligation and Disclosed Requirements) Regulation, 2015, including the manner in which it is to

be disclosed, or that it contains any material misstatement.

FRN No.

## **Emphasis of Matter:**

Without qualifying our report, we draw attention to the matters in respect of basis and circumstances for the preparation of the financial statements on a going concern basis for the period, despite the fact that its net worth is substantially eroded as at the end of period. The appropriateness of the said basis is dependent upon the fact that the company is exploring new opportunities and the continuous financial support from the management of the Company.

Our conclusion in not modified in respect of this matter.

Date: 12/08/2025 Place: Ahmedabad

FRN No. 17 BMIIFZ9543

For, Mayur Shah & Associates Chartered Accountants

> Mayur Madhukar Shah

> > (Mayur M. Shah) Partner M.No. 036827 FRN: 106125W

Office: 21, Kajal Kiran, 11/B, Shrimali Society, Opp. Jain Temple, Navrangpura, Ahmedabad-380 009.

## Saptarishi Agro Industries Limited (CIN: L15499TN1992PLC022192)

					(Rs. in Lakh		
	Statement of Standalone Financial Results for the Quarter ended on 30-06-25						
	Quarter (Ended)						
	Particulars	3 months ended	Preceding 3 months ended	Correspondin g 3 months ended in the previous year	Previous year ended		
7		30-06-2025	31-03-2025	30-06-2024	31-03-2025		
	(Refer Notes Below)	(Unaudited)	(Audited)	(Audited)	(Audited)		
1	Income from operations				4		
ħ	(a) Net sales/income from operations	1801.84	4736.52	598.48	7943.15		
	(b)Other Operating Income	0.00	0.00	0.00	0.00		
	(c) Other income	1.56	0.00	0.00	0.00		
	Total income from operations (net)	1803.40	4736.52	598.48	7943.15		
2	Expenses						
	(a) (-) Increase/(+) Decrease in stock in trade	(674.91)	(682.61)	174.20	(508.42)		
	(b) Cost of materials consumed	0.00	0.00	0.00	0.00		
	(c) Purchase of stock-in-trade	2426.41	4986.47	365.71	7954.45		
	(d) Employee benefits expense	12.82	11.33	7.53	41.13		
	(e)Financial Cost	22.72	26.80	12.39	78.72		
	(f) Other Expenditure	9.64	78.54	31.18	161.12		
	(g)Depriciation	0.51	0.61	0.51	2.13		
	Total expenses	1797.18	4421.15	591.51	7729.14		
3	Profit before Exceptional Items & Tax Expenses (1	6.22	315.37	6.97	214.02		
4	Exceptional Items	0.00	0.00	0.00	0.00		
5	Profit / (Loss) before Tax (3+4)	6.22	315.37	6.97	214.02		
6	Tax Expenses:			11.2			
	Cureent Tax	0.00	0.00	0.00	0.00		
	Deffered Tax	0.00	0.00	0.00	0.00		
7	Profit / (Loss) after Tax (5-6)	6.22	315.37	6.97	214.02		
8	Other Comprehensive Income	0.00	0.00	0.00	0.00		
9	Total other comprehensive Income/(Loss) after Tax	0.00	0.00	0.00	0.00		
##	Total comprehensive Income after Tax (7+9)	6.22	315.37	6.97	214.02		
##	Paid up equity share capital	3402.00	3402.00	3402.00	3402.00		
	(Face Value Rs.10/-)						
##	Other Equity excluding Revaluation Reserves as	0.00	0.00	0.00	(2410.44)		
	per previous accounting year						
3	Earnings per share						
	(of Rs.10/- each) (not annualised):						
	(a) Basic EPS	0.02	0.93	0.02	0.63		
	(b) Diluted EPS	0.02	0.93	0.02	0.63		
ee	accompanying note to the financial results						

### Notes:

- 1. The above results for the quarter ended on June, 30; 2025 were reviewed by the Audit Committee and approved by the Board of directors at their meeting held on 12th August, 2025
- 2. The Statutory auditors of the Company have carried out a "Limited Review" of the above results as per Regulation 33 of the SEBI (LODR) Regulations, 2015.
- 3. Figures of previous reporting periods have been regrouped/ reclassified wherever necessary to correspond with the figures of the current reporting period.
- $\ensuremath{\mathsf{4.}}$  EPS for quarter ended is on non annualised basis.
- 5. The Company is presently dealing only in Three Segment. 1. Trading 2. Manufacturing and 3. Land Development Project.
- 6. 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: 12-08-2025



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

> Krunal R Patel (Chairman) DIN: 02517567

## Saptarishi Agro Industries Limited (CIN: L15499TN1992PLC022192)

		Quarter (Ended)	Year to Date (Ended)	
	Particulars	3 months ended	Year to date figures for current quarter ended	
		30-06-2025	30-06-2025	
	(Refer Notes Below)	(Unaudited)	(Unaudited)	
+	(Refer notes below)	(		
1	Segment Revenue(Net sales/Income from operations)			
	(a) Trading			
	- Jodhpur	0.00	0.00	
	- Gujarat	1801.84	1801.84	
-	(b) Sale of Land - Tamilnadu	0.00	0.00	
	(c) Manufacturing - Gujarat			
-	Total	1801.84	1801.84	
_	Less: Inter Segment sales	0.00	0.00	
	Net Sales/Income from Operations from Continuing Operations	1801.84	1801.84	
2	Segment Results(Profit/Loss) before Interest & Tax			
_	(a) Trading			
_	- Jodhpur	(0.24)	(0.24)	
	- Gujarat	35.89	35.89	
_	(b) Sale of Land - Tamilnadu	(6.71)	(6.71)	
_	(c) Manufacturing - Gujarat	0.00	0.00	
_	Total	28.94	28.94	
	Less: Interest and Finance Charges (Net)	22.72	22.72	
	Other unallocable Income/(Expenditure)	0.00	0.00	
	Exception Items	0.00	0.00	
	Profit before Tax from Continuing Operations	6.22	6.22	
3				
_	(a) Trading			
-	- Jodhpur	1296.36	1296.36	
-	- Gujarat	2837.73	2837.73	
-	(b) Sale of Land - Tamilnadu	175.33	175.33	
-	(c) Manufacturing - Gujarat	1149.55	1149.55	
-	Total Segment Assets from Continuing Operations	5458.97	5458.97	
	Un-allocable Assets	26.00	26.00	
4				
-	(a) Trading			
	- Jodhpur	111.46	111.46	
	- Gujarat	2629.23	2629.23	
	(b) Sale of Land - Tamilnadu	323.26	323.26	
	(c) Manufacturing - Gujarat	593.99	593.99	
	Total Segment Liablities from Continuing Operations	3657.93	3657.93	
	Un-allocable Liabilities	827.25	827.25	

#### 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 (Tamiladu)(3) Manufacturing & Trading (Gujarat) as reportable segments in accordance with the requirements of Ind AS 108- Operating

## 2. Details of Discontinued Operations:

	Details of Discontinued Operations.	Quarter (Ended)	Year to Date (Ended)	
Sr No		3 months ended	Year to date figures for current quarter ended	
•		30-06-2025	30-06-2025	
		(Unaudited)	(Unaudited)	
Sr	Particular			
1	Segment Revenue(Net sales/Income from operations)	0.00	0.00	
2		0.00	0.00	
	Segment Assets	0.00	0.00	
	Segment Liablities	0.00	0.00	

Place : Ahmedabad Date : 12/08/2025



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

> (Chairman) DIN:02517567