

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 ||



Date: November 14, 2025

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

Dear Sir/Madam,

Subject: Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015- Outcome of Board Meeting- dated 14th November, 2025 for submission of Un-audited Financial Results of the Saptarishi Agro Industries Limited (the Company) for the Second Quarter and Half Year period ended 30th September, 2025 (2025-26).

Ref.: 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. Approval of Un-audited Financial Results along with a Limited Review Report (issued by the Statutory Auditors of the Company) for the second quarter and half year period ended 30th September, 2025 of the Current Financial Year 2025-26 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015. Copy of the same is enclosed herewith. ended on 30th September, 2025 along with Limited Review report as received from statutory auditor of the Company.
2. Consideration and approval of other businesses as per agenda circulated.

We wish to inform you that the meeting commenced today at 2.30 PM and concluded at 5.30 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 / mayurmcp@gmail.com

**INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT ON QUATERLY
UNAUDITED STANDALONE FINANCIAL RESULTS OF SAPTRISHI AGRO
INDUSTRIES LIMITED PURSUANT TO REGULATION 33 OF THE SEBI (LISTING
OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015, AS
AMENDED**

TO THE BOARD OF DIRECTORS OF
SAPTRISHI AGRO INDUSTRIES LIMITED

We have reviewed the accompanying statement of unaudited financial results of Saptrishi Agro Industries Limited for the quarter and half year ended 30th September, 2025 attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015, ('the Regulation') as amended (the "Listing Regulations").

This statement, which is the responsibility of the Company's Management and approved by the Board of Directors has been prepared in accordance with recognition and measurement principles laid down in the India Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with regulation 33 of the Listing Regulations. Our responsibility is to express a report on the financial statement based on our review.

We have conducted our review of the Statement 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 of interim financial information consists of making inquiries, primarily of personnel 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 do not express and 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 the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards (Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognized accounting principles generally accepted in India. has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For, Mayur Shah & Associates
Chartered Accountants

MAYUR
MADHUKAR SHAH

(Mayur M. Shah)
Partner
M.No. 036827

FRN : 106125W

UDIN: 25036827BMILJB8977



Date: 14th November, 2025
Place: Ahmedabad

Statement of Standalone Financial Results for the Quarter ended on 30-09-25

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	Year to date figures for previous quarter	Previous year ended
	30-09-2025	30-06-2025	30-09-2024	30-09-2025	30-09-2024	31-03-2025
(Refer Notes Below)	(Unaudited)	(Unaudited)	(Audited)	(Unaudited)	(Audited)	(Audited)
1 Income from operations						
(a) Net sales/income from operations	2242.80	1801.84	1631.71	4044.64	2230.19	7943.15
(b) Other Operating Income	0.00	0.00	0.00	0.00	0.00	0.00
(c) Other income	270.21	1.56	0.00	271.78	0.00	0.00
Total income from operations (net)	2513.01	1803.40	1631.71	4316.41	2230.19	7943.15
2 Expenses						
(a) (-) Increase/(+) Decrease in stock in trade	537.05	(674.91)	0.00	(137.86)	174.20	(508.42)
(b) Cost of materials consumed	0.00	0.00	0.00	0.00	0.00	0.00
(c) Purchase of stock-in-trade	1670.71	2426.41	1628.29	4097.12	1994.00	7954.45
(d) Employee benefits expense	23.89	12.82	11.72	36.71	19.25	41.13
(e) Financial Cost	25.67	22.72	21.40	48.39	33.79	78.72
(f) Other Expenditure	69.08	9.64	40.35	78.72	71.52	161.12
(g) Depreciation	7.99	0.51	0.51	8.50	1.02	2.13
Total expenses	2334.39	1797.18	1702.27	4131.57	2293.78	7729.14
3 Profit before Exceptional Items & Tax Expenses (1-2)	178.62	6.22	(70.56)	184.84	(63.59)	214.02
4 Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
5 Profit / (Loss) before Tax (3+4)	178.62	6.22	(70.56)	184.84	(63.59)	214.02
6 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
7 Profit / (Loss) after Tax (5-6)	178.62	6.22	(70.56)	184.84	(63.59)	214.02
8 Other Comprehensive Income	0.00	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	0.00
10 Total comprehensive Income after Tax (7+9)	178.62	6.22	(70.56)	184.84	(63.59)	214.02
11 Paid up equity share capital	3402.00	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	0.00	0.00	(2410.44)
13 Earnings per share						
(of Rs.10/- each) (not annualised):						
(a) Basic EPS	0.53	0.02	(0.21)	0.05	(0.19)	0.63
(b) Diluted EPS	0.53	0.02	(0.21)	0.05	(0.19)	0.63
See accompanying note to the financial results						

Notes:

- The above results for the quarter ended on September, 30; 2025 were reviewed by the Audit Committee and approved by the Board of directors at their meeting held on 14th November, 2025
- 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.
- 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 Company is presently dealing only in Three Segment. 1. Trading 2. Manufacturing and 3. Land Development Project.
- 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.
- The company has not made any provision for tax in respect of profits earned by the company since the company has sufficient amount of carried forward losses under the Income Tax Act, 1961. Further, the company has already filed respective form under the Income tax Act, 1961 and moved to slashed taxes under the income tax Act, 1961 under which MAT is not applicable.

Place : Ahmedabad
Date : 14-11-2025



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

(Signature)
Krunal Patel
(Chairman)
DIN:02517567

SAPTARISHI AGRO INDUSTRIES LIMITED

(CIN:L15499TN1992PLC022192)

STATEMENT OF ASSETS AND LIABILITIES FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2025

(in Lakhs, except per share data)

Sl. No.	Particulars	Half Year Ended	Financial Year Ended
		As at 30-09-2025	As at 31-03-2025
		Unaudited	Audited
	ASSETS		
I	Non-current Assets		
a	Property, Plant & Equipment	1488.80	441.38
b	Capital Work in Progress	0.00	418.52
c	Investment Properties	Nil	Nil
d	Good Will	Nil	Nil
e	Other intangible Assets	Nil	Nil
f	Financial Assets		
	(i) Investment	64.32	27.95
	(ii) Loans	0.00	0.00
	(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	9.56	4.74
		1562.68	892.59
II	Current Assets		
a	Inventories	816.69	682.61
b	Financial Assets		
	i) Investment	0.00	0.00
	ii) Trade Receivable	1964.97	4706.00
	iii) Cash and Cash Equivalents	10.73	6.34
	iv) Other Balances with Bank	Nil	Nil
	v) Loans	1161.61	538.34
	vi) Other Financial Assets	0.00	0.00
c	Other Current Assets	281.22	95.28
d	Assets held for distribution to Owners	4235.22	6028.58
	TOTAL ASSETS	5797.90	6921.17



SAPTARISHI AGRO INDUSTRIES LIMITED

(CIN:L15499TN1992PLC022192)

STATEMENT OF ASSETS AND LIABILITIES FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2025

(in Lakhs, except per share data)

Sl. No.	Particulars	Half Year Ended	Financial Year Ended
		As at 30-09-2025	As at 31-03-2025
		Unaudited	Audited
	EQUITY AND LIABILITIES		
	EQUITY		
a	Equity Share Capital	3404.00	3404.00
b	Other Equity	-2225.59	-2410.44
	Equity attributable to the owners of the company	1178.41	993.56
c	Non-controlling Interests	Nil	Nil
	Total Equity	1178.41	993.56
	LIABILITIES		
I	Non-current Liabilities		
a	Financial Liabilities		
	i) Borrowing	880.39	386.72
	ii) Other Financial Liabilities	439.60	319.26
b	Provisions	Nil	Nil
c	Deferred Tax Liabilities (Net)	Nil	Nil
d	Other Non-current Liabilities	Nil	Nil
		1319.99	705.99
II	Current Liabilities		
a	Financial Liabilities		
	i) Borrowings	1730.53	1003.76
	ii) Trade Payables	1546.25	4164.84
	iii) Other - Financial Liabilities	Nil	Nil
b	Other Current Liabilities	1.72	39.67
c	Provisions	21.00	13.35
d	Current Tax Liabilities (Net)		
e	Liabilities Associated with Assets held for distribution to Owners	3299.50	5221.62
	TOTAL EQUITY AND LIABILITIES	5797.90	6921.17

Place : Ahmedabad

Date : 14-11-2025



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

Krunal Patel
(Chairman)
DIN:02517567

Saptarishi Agro Industries Limited
(CIN: L15499TN1992PLC022192)

Segmentwise Revenue, Results, Segment Assets And Liabilities (Standalone) For The Quarter Ended On 30th September 2025

	Particulars	Quarter (Ended)	Preceeding	Year to Date (Ended)
		3 months ended	3 months ended	Year to date figures for current quarter ended
		30-09-2025	30-06-2025	30-09-2025
	(Refer Notes Below)	(Unaudited)	(Unaudited)	(Unaudited)
1	Segment Revenue(Net sales/Income from operations)			
(a)	Trading			
	- Jodhpur	231.08	0.00	231.08
	- Gujarat	2011.72	1801.84	3813.56
(b)	Sale of Land - Tamilnadu	0.00	0.00	0.00
(c)	Manufacturing - Gujarat	0.00	0.00	0.00
	Total	2242.80	1801.84	4044.64
	Less: Inter Segment sales	0.00	0.00	0.00
	Net Sales/Income from Operations from Continuing Operations	2242.80	1801.84	4044.64
2	Segment Results(Profit/Loss) before Interest & Tax			
(a)	Trading			
	- Jodhpur	1.56	(0.24)	1.31
	- Gujarat	12.28	35.89	48.17
(b)	Sale of Land - Tamilnadu	0.00	(6.71)	(6.71)
(c)	Manufacturing - Gujarat	(26.78)	0.00	(26.78)
	Total	(12.94)	28.94	16.00
	Less: Interest and Finance Charges (Net)	25.67	22.72	48.39
	Other unallocable Income/(Expenditure)	217.22	0.00	217.22
	Exception Items	0.00	0.00	0.00
	Profit before Tax from Continuing Operations	178.62	6.22	184.84
3	Segment Assets			
(a)	Trading			
	- Jodhpur	1422.79	1296.36	1422.79
	- Gujarat	1715.63	2837.73	1715.63
(b)	Sale of Land - Tamilnadu	200.57	175.33	200.57
(c)	Manufacturing - Gujarat	1556.59	1149.55	1556.59
	Total Segment Assets from Continuing Operations	4895.58	5458.97	4895.58
	Un-allocable Assets	795.25	26.00	795.25
4	Segment Liabilities			
(a)	Trading			
	- Jodhpur	113.68	111.46	113.68
	- Gujarat	1632.60	2629.23	1632.60
(b)	Sale of Land - Tamilnadu	243.60	323.26	243.60
(c)	Manufacturing - Gujarat	958.44	593.99	958.44
	Total Segment Liabilities from Continuing Operations	2948.32	3657.93	2948.32
	Un-allocable Liabilities	1564.11	827.25	1564.11

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)	Preceeding	Year to Date (Ended)
		3 months ended	3 months ended	Year to date figures for current quarter ended
		30-09-2025	30-06-2025	30-09-2025
		(Unaudited)	(Unaudited)	(Unaudited)
1	Segment Revenue(Net sales/Income from operations)	0.00	0.00	0.00
2	Segment Results(Profit/Loss) before Interest & Tax	0.00	0.00	0.00
3	Segment Assets	0.00	0.00	0.00
4	Segment Liabilities	0.00	0.00	0.00

Place : Ahmedabad
Date : 14/11/2025



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

(Signature)
Krunal Patel
(Chairman)
DIN:02517567

SAPTARISHI AGRO INDUSTRIES LIMITED

(CIN:L15499TN1992PLC022192)

Statement of Cashflows for the Half Year ended 30th September, 2025

(Rs. In Lakhs)

Particulars	30.09.2025	30.09.2024
CASH FLOW FROM OPERATING ACTIVITIES		
Net profit before tax	184.84	-63.59
<u>Adjustments for:</u>		
Depreciation and Amortisation Expense	8.50	1.02
Finance costs	48.39	33.79
Interest Income	4.95	0.00
Profit/Loss on sale of assets (Net)	266.83	0.00
Operating Profit before Working Capital Changes	-30.05	-28.78
Adjustments for change in working capital		
(Increase)/decrease in trade receivables	2,741.03	-292.44
(Increase)/decrease in other current assets	-809.21	-265.02
(Increase)/decrease in inventories	-134.08	174.20
Increase/(decrease) in trade payables	-2,618.59	289.78
Increase/(decrease) in short term provisions	7.65	3.42
Increase/(decrease) in other current liabilities	688.83	-0.80
Cash generated from operations	-154.42	-119.64
Net Cash flow from Operating activities	-154.42	-119.64
CASH FLOW FROM INVESTING ACTIVITIES		
Sale proceeds/Purchase of fixed assets	-645.36	0.00
Profit on Sale of Plot	274.79	0.00
Investments in Fixed Deposit	-36.37	-17.44
Interest Income	4.95	0.00
Movement in long term loans and advances	-4.83	4.51
Net Cash used in Investing activities	-406.79	-12.93
CASH FLOW FROM FINANCING ACTIVITIES		
Finance cost	-48.39	-33.79
Loans Taken During The year	613.99	172.42
Net Cash used in financing activities	565.60	138.62
Net increase/(decrease) in cash & Cash Equivalents	4.38	6.04
Cash and Cash equivalents at the beginning of year	6.34	11.42
Cash and Cash equivalents at the end of year	10.73	17.46
Components of cash and cash equivalents		
Cash in hand	8.91	5.49
Balance with banks		
-current accounts	1.82	11.97
	10.73	17.46

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

Place:- Ahmedabad

Date : 14-11-2025



By order of the Board

For, Saptarishi Agro Industries Limited

Krunal Patel
(Chairman)

DIN:02517567