

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: February 12, 2026

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 12th February, 2026 for submission of Un-audited Financial Results of the Saptarishi Agro Industries Limited (the Company) for the Third Quarter and Nine Months ended 31st December, 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 third quarter and nine months ended 31st December, 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 31st December, 2025 along with Limited Review report as received from statutory auditor of the Company.
2. Appointment of Ms. Khushboo Negi as a Company Secretary and Compliance Officer of the Company.
3. Consideration and approval of other businesses items as per agenda circulated.

We wish to inform you that the meeting commenced today at 4:00 PM and concluded at 9:30 PM.

Kindly take the above information on your record.

Thanking you,
Yours faithfully,

For, Saptarishi Agro Industries Limited,

KRUNAL
RAVJIBHAI
PATEL

Digitally signed by
KRUNAL RAVJIBHAI
PATEL
Date: 2026.02.12
21:35:20 +05'30'

Krunal Ravjibhai Patel
Director
DIN: 02517567

**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, Shrimall Society,
Opp. Jain Temple, Navrangpura, Ahmedabad-380 009.
Ph. : 26467085 / 26445017/ 48945020. Fax : (079) 40047085
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INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT ON QUATERLY UNAUDITED STANDALONE FINANCIAL RESULTS OF SAPTRISHI AGRO INDUSTRIES LIMITED PURSUAMT 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 31st December, 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 the principles for recognition and measurement 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 principles for recognition and measurement 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.

Date: 12-02-2016 No. 106125W
Place: Ahmedabad



For, Mayur Shah & Associates
Chartered Accountants

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

FRN : 106125W
UDIN: 26036827YJOLAS6846

Saptarishi Agro Industries Limited
(CIN: L15499TN1992PLC022192)

(Rs. in Lakhs)

Statement of Standalone Financial Results for the Quarter ended on 31-12-2025

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 ended	Year to date figures for previous quarter ended	Previous year ended
	31-12-2025	30-09-2025	31-12-2024	31-12-2025	31-12-2024	31-03-2025
(Refer Notes Below)	(Unaudited)	(Unaudited)	(Audited)	(Unaudited)	(Audited)	(Audited)
1 Income from operations						
(a) Net sales/income from operations	1003.90	2242.80	976.44	5048.53	3206.63	7943.15
(b) Other Operating Income	0.02	0.00	0.00	0.02	0.00	0.00
(c) Other income	550.01	270.21	0.43	821.79	0.43	0.00
Total income from operations (net)	1553.93	2513.01	976.87	5870.34	3207.06	7943.15
2 Expenses						
(a) (-) Increase/(+) Decrease in stock in trade	60.01	537.05	0.00	(77.85)	174.20	(508.42)
(b) Cost of materials consumed	738.23	0.00	0.00	738.23	0.00	0.00
(c) Purchase of stock-in-trade	576.60	1670.71	973.98	4673.72	2967.98	7954.45
(d) Employee benefits expense	63.93	23.89	10.55	100.64	29.80	41.13
(e) Financial Cost	26.52	25.67	14.00	74.91	51.88	78.72
(f) Other Expenditure	314.65	69.08	21.97	393.35	82.95	161.12
(g) Depreciation & Amortization	35.77	7.99	0.51	44.27	1.53	2.13
Total expenses	1815.71	2334.39	1021.00	5947.27	3308.33	7729.14
3 Profit before Exceptional Items & Tax Expenses (1-2)	(261.78)	178.62	(44.13)	(76.93)	(101.27)	214.02
4 Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
5 Profit / (Loss) before Tax (3+4)	(261.78)	178.62	(44.13)	(76.93)	(101.27)	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)	(261.78)	178.62	(44.13)	(76.93)	(101.27)	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
## Total comprehensive Income after Tax (7+9)	(261.78)	178.62	(44.13)	(76.93)	(101.27)	214.02
## Paid up equity share capital	3402.00	3402.00	3402.00	3402.00	3402.00	3402.00
(Face Value Rs.10/-)						
## 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	(0.77)	0.53	(0.13)	(0.02)	(0.30)	0.63
(b) Diluted EPS	(0.77)	0.53	(0.13)	(0.02)	(0.30)	0.63
See accompanying note to the financial results						

Notes:

- The above results for the quarter ended on December, 31; 2025 were reviewed by the Audit Committee and approved by the Board of directors at their meeting held on 12th February, 2026
- 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.
- No provision in respect of gratuity under new Labour code is made as company have only one such employee Who has put in more than 5 years of employment. However same will be provided at year end.

Place : Ahmedabad
Date : 12-02-2026



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

Kushabh Patel
(Managing Director)
DIN:02721107

Saptarishi Agro Industries Limited
(CIN: L15499TN1992FLC022192)

Segmentwise Revenue, Results, Segment Assets And Liabilities (Standalone) For The Quarter Ended On 31st December 2025			
	Quarter (Ended)	Preceding	Year to Date (Ended)
Particulars	3 months ended	3 months ended	Year to date figures for current quarter ended
	31-12-2025	30-09-2025	31-12-2025
(Refer Notes Below)	(Unaudited)	(Unaudited)	(Unaudited)
1 Segment Revenue(Net sales/Income from operations)			
(a) Trading			
- Jodhpur	60.01	231.08	291.08
- Gujarat	612.90	2011.72	4426.46
(b) Sale of Land - Tamilnadu	0.00	0.00	0.00
(c) Manufacturing - Gujarat	330.99	0.00	330.99
Total	1003.90	2242.80	5048.53
Less: Inter Segment sales	0.00	0.00	0.00
Net Sales/Income from Operations from Continuing Operations	1003.90	2242.80	5048.53
2 Segment Results(Profit/Loss) before Interest & Tax			
(a) Trading			
- Jodhpur	(0.32)	1.56	1.00
- Gujarat	19.27	12.28	67.45
(b) Sale of Land - Tamilnadu	0.00	0.00	(6.71)
(c) Manufacturing - Gujarat	(780.44)	(26.78)	(807.22)
Total	(761.48)	(12.94)	(745.48)
Less: Interest and Finance Charges (Net)	26.52	25.67	74.91
Other unallocable Income/(Expenditure)	526.23	217.22	743.46
Exception Items	0.00	0.00	0.00
Profit before Tax from Continuing Operations	(261.78)	178.62	(76.93)
3 Segment Assets			
(a) Trading			
- Jodhpur	376.37	1422.79	376.37
- Gujarat	644.94	1715.63	644.94
(b) Sale of Land - Tamilnadu	146.64	200.57	146.64
(c) Manufacturing - Gujarat	2106.17	1556.59	2106.17
Total Segment Assets from Continuing Operations	3274.13	4895.58	3274.13
Un-allocable Assets	379.98	795.25	379.98
4 Segment Liabilities			
(a) Trading			
- Jodhpur	0.05	113.68	0.05
- Gujarat	0.00	1632.60	0.00
(b) Sale of Land - Tamilnadu	187.91	243.60	187.91
(c) Manufacturing - Gujarat	1399.14	958.44	1399.14
Total Segment Liabilities from Continuing Operations	1587.11	2948.32	1587.11
Un-allocable Liabilities	1150.38	1564.11	1150.38

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:

		Quarter (Ended)	Preceding	Year to Date (Ended)
Sr No	Particulars	3 months ended	3 months ended	Year to date figures for current quarter ended
		31-12-2025	30-09-2025	31-12-2025
		(Unaudited)	(Unaudited)	(Unaudited)
Sr No	Particular			
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 : 12/02/2026



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

Rushabh Patel
Rushabh Patel
(Managing Director)
DIN:02721107