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 II Contact No. 079-40306965 II

Saptarishi™
Agro Industries Ltd

Date: May 25, 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 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015- Outcome of Board Meeting- dated 25th May, 2026 for submission of Audited Financial Results

Ref.: Scrip Code: 519238, Scrip Id: SPTRSHI

Pursuant to Regulation 33 and 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, and other applicable regulations, 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, 2026.

2. Independent Auditors' Report from M/s Mayur Shah & Associates, Chartered Accountants., Ahmedabad on the Standalone Financial Results as at 31st March, 2026.

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, 2026.

4. Review of Various Policies of the Company.

5. Consideration and approval of other businesses as per agenda circulated

We wish to inform you that the meeting commenced today at 4.08 PM and concluded at 05:15 PM.

Kindly take the above information on your record.

Thanking you,
Yours faithfully,

For, Saptarishi Agro Industries Limited,

KHUSHBOO NEGI
Digitally signed by KHUSHBOO NEGI
Date: 2026.05.25 18:17:18 +05'30'

Khushboo Negi
Company Secretary & Compliance Officer
Membership No. A66670

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, 2026 (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, 2026.

Basis for Opinion

We conducted our audit of the Statement in accordance with the Standards on Auditing ("SA" s) 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.

Key audit matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a

MAYUR SHAH & ASSOCIATES
FRN No.
106125W
Chartered Accountants

whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

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, 2026. 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

MAYUR SHAH & ASSOCIATES
FRN No. 106125W
Chartered Accountants

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

MAYUR SHAH & ASSOCIATES
FRN No. 106125W
Chartered Accountants

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.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

The annual financial results include the results for the quarter ended March 31, 2026 being the balance figures between the audited figures in respect of the full financial year ended March 31,2026 and the published unaudited year-to-date figures up to the end of the third quarter of the current financial year, which were subject to limited review by us, as required under the Listing Regulations. Our opinion on the Audit of the Financial Results for the year ended March 31, 2026 is not modified in respect of this matter.

FOR, MAYUR SHAH & ASSOCIATES
CHARTERED ACCOUNTANTS

MAYUR SHAH & ASSOCIATES
FRN No.
Chartered Accountants

PLACE: AHMEDABAD
DATE: 25/05/2026

MAYUR M. SHAH
M. NO.: 036827
PARTNER
FRN : 106125W
UDIN:- 26036827EOMRBM4814

Saptarishi Agro Industries Limited
(CIN: L15499TN1992PLC022192)

(Rs. in Lakhs)

Statement of Standalone Financial Results for the Quarter ended on 31-03-2026

		Quarter (Ended)			Year to Date (Ended)	
	Particulars	**3 months ended**	**Preceding 3 months ended**	**Corresponding 3 months ended in the previous year**	**Current Year ended**	**Previous Year ended**
		31-03-2026	**31-12-2025**	**31-03-2025**	**31-03-2026**	**31-03-2025**
	(Refer Notes Below)	**(Audited)**	**(Unaudited)**	**(Audited)**	**(Audited)**	**(Audited)**
1	**Income from operations**					
	(a) Net sales/income from operations	2011.59	1003.90	4736.52	7060.12	7943.15
	(b)Other Operating Income	47.92	0.02	0.00	47.94	0.00
	(c) Other income	238.38	550.01	0.00	1060.17	0.00
	Total income from operations (net)	**2297.89**	**1553.93**	**4736.52**	**8168.23**	**7943.15**
2	**Expenses**					
	(a) (-) Increase/(+) Decrease in stock in trade	0.00	60.01	(682.61)	(77.85)	(508.42)
	(b) Cost of materials consumed	65.54	738.23	0.00	803.77	0.00
	(c) Purchase of stock-in-trade	1792.26	576.60	4986.47	6465.97	7954.45
	(d) Employee benefits expense	73.87	63.93	11.33	174.52	41.13
	(e)Financial Cost	55.22	26.52	26.80	130.13	78.72
	(f) Other Expenditure	102.99	314.65	78.54	496.34	161.12
	(g)Depriciation & Amortization	41.73	35.77	0.61	86.00	2.13
	Total expenses	**2131.61**	**1815.71**	**4421.15**	**8078.88**	**7729.14**
3	**Profit before Exceptional Items & Tax Expenses (1-**	**166.28**	**(261.78)**	**315.37**	**89.35**	**214.02**
4	**Exceptional Items**	0.00	0.00	0.00	0.00	0.00
5	**Profit / (Loss) before Tax (3+4)**	**166.28**	**(261.78)**	**315.37**	**89.35**	**214.02**
6	Tax Expenses:					
	Cureent Tax	0.00	0.00	0.00	0.00	0.00
	Deffered Tax	0.00	0.00	0.00	0.00	0.00
7	**Profit / (Loss) after Tax (5-6)**	**166.28**	**(261.78)**	**315.37**	**89.35**	**214.02**
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
##	**Total comprehensive Income after Tax (7+9)**	**166.28**	**(261.78)**	**315.37**	**89.35**	**214.02**
##	**Paid up equity share capital**	3402.00	3402.00	3402.00	3402.00	3402.00
	(Face Value Rs.10/-)					
##	Other Equity excluding Revaluation Reserves as	0.00	0.00	0.00	0.00	(2410.44)
	per previous accounting year					
13	**Earnings per share**					
	(of Rs.10/- each) (not annualised):					
	(a) Basic EPS	0.49	(0.77)	0.93	0.03	0.63
	(b) Diluted EPS	0.49	(0.77)	0.93	0.03	0.63
See accompanying note to the financial results						

Notes:

1. The above results for the quarter ended on March, 31; 2026 were reviewed by the Audit Committee and approved by the Board of directors at their meeting held on 25th May, 2026

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.

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 Standared (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.

7. 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.

8. 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 company shall pay the same as and when required. Amount for the same is apparoximate Rs. 51,000/-

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

Place : Ahmedabad
Date : 25-05-2026

KRUNAL RAVJIBHAI PATEL

Digitally signed by KRUNAL RAVJIBHAI PATEL
Date: 2026.05.25 18:18:18 +05'30'

Krunal Ravjibhai Patel
Chairperson(Director)
DIN:02517567

SAPTARISHI AGRO INDUSTRIES LTD. CIN : L15499TN1992PLC022192

Place : Ahmedabad

SAPTARISHI AGRO INDUSRIES LIMITED
(CIN:L15499TN1992PLC022192)
Statement of Cashflows for the Year ended 31st March, 2026

(Rs. In Lakhs)

Particulars	31.03.2026	31.03.2025
CASH FLOW FROM OPERATING ACTIVITIES		
Net profit before tax	89.35	214.02
Adjustments for:		
Depreciation and Amortisation Expense	86.00	2.03
Finance costs	130.13	78.71
(Gain)/Loss on Foreign Exchange Fluctuation	-1.71	1.16
Amortisation of assets	-	0.10
Interet Income	-70.75	-
Profit/(Loss) on sale of assets (Net)	-979.45	-
Other Adjustment	-3.63	44.80
Operating Profit before Working Capital Changes	-750.06	340.81
Adjustments for change in working capital		
(Increase)/decrease in trade receivables	2,426.23	-3,167.99
(Increase)/decrease in other current assets	396.32	-597.05
(Increase)/decrease in inventories	-2,379.98	-508.42
Increase/(decrease) in trade payables	-1,791.43	3,544.82
Increase/(decrease) in short term provisions	184.61	-39.18
Increase/(decrease) in other current liabilities	-30.61	542.55
Cash generated from operations	-1,944.91	115.55
Net Cash flow from Operating activities	**-1,944.91**	**115.55**
CASH FLOW FROM INVESTING ACTIVITIES		
Sale proceeds/Purchase of fixed assets	-1,195.94	-700.57
Proceeds on Sale of Plot	1,008.46	0.00
Investments in Fixed Deposit	-39.52	-27.95
Interest Income	70.75	0.00
Gain/(Loss) on Foreign Exchange Fluctuation	1.71	-1.16
Movement in Other Non Current Assets	-10.52	0.00
Net Cash used in Investing activities	**-165.06**	**-729.67**
CASH FLOW FROM FINANCING ACTIVITIES		
Finance cost	-130.13	-78.71
Loans Taken During The year	2,252.62	687.73
Net Cash used in financing activities	**2,122.49**	**609.02**
Net increase/(decrease) in cash & Cash Equivalents	**12.52**	**-5.10**
Cash and Cash equivalents at the beginning of year	6.34	11.43
Cash and Cash equivalents at the end of year	**18.86**	**6.33**
Components of cash and cash equivalents		
Cash in hand	8.40	6.04
Balance with banks		
-current accounts	10.46	0.31
	18.86	**6.33**

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 : 25-05-2026

By order of the Board
For, Saptarishi Agro Industries Limited

KRUNAL RAVJIBHAI PATEL
Digitally signed by KRUNAL RAVJIBHAI PATEL
Date: 2026.05.25 18:18:40 +05'30'

Krunal Ravjibhai Patel
Chairperson(Director)
DIN:02517567

SAPTARISHI AGRO INDUSTRIES LTD. CIN: L15499TN1992PLC022192

SAPTARISHI AGRO INDUSTRIES LIMITED

(CIN:L15499TN1992PLC022192)

STATEMENT OF ASSETS AND LIABILITIES YEAR ENDED 31ST MARCH, 2026

(in Lakhs, except per share data)

Particulars	Financial Year Ended	Financial Year Ended
	As at 31-03-2026	As at 31-03-2025
	Audited	Audited
ASSETS		
Non-current Assets		
Property, Plan & Equipment	1,938.04	441.38
Intengible Assets	2.79	-
Capital Work in Progress	-	418.52
Investment Properties	-	-
Good Will	-	-
Other intengible Assets	-	-
Financial Assets		
(i) Investment	67.47	27.95
(ii) Loans	-	-
(iii) Other financial Assets	-	-
Income-tax Assets (Net)	-	-
Deffered Tax Assets (Net)	-	-
Other Non-current Assets	15.26	4.74
	2,023.56	**892.59**
Current Assets		
Inventories	3,062.59	682.61
Financial Assets		
i) Investment	-	-
ii) Trade Receivable	2,279.77	4,706.00
iii) Cash and Cash Equivalents	18.86	6.34
iv) Other Balances with Bank	Nil	Nil
v) Loans	0.24	538.34
vi) Other Financial Assets	-	-
Other Currrent Assets	237.06	95.28
Assets held for distribution to Owners	**5,598.52**	**6,028.58**
TOTAL ASSETS	**7,622.08**	**6,921.17**
EQUITY AND LIABILITIES		
EQUITY		
Equity Share Capital	3,404.00	3,404.00
Other Equity	-2,324.72	-2,410.44
Equity attributable to the owers of the company	1,079.28	993.56
Non-controlling Interests	-	-
Total Equity	**1,079.28**	**993.56**
LIABILITIES		
Non-current Liabilities		
Financial Liabilities		
i) Borrowing	1,095.64	386.72
ii) Other Financial Liabilities	200.44	319.26
Provisons	-	-
Deferrd Tax Liaibilites (Net)	-	-
Other Non-current Liabilitis	-	-
	1,296.08	**705.99**
Current Liaibilities		
Financial Liabilities		
i) Borrowings	2,666.30	1,003.76
ii) Trade Payables	2,373.41	4,164.84
iii) Other - Financial Liaibiliteis	-	-
Other Current Liabilities	9.06	39.67
Provisions	197.96	13.35
Current Tax Liabilities (Net)		
Liabilities Associated with Assets held for distribution to Owners	**5,246.73**	**5,221.62**
TOTAL EQUITY AND LIABILITIES	**7,622.08**	**6,921.17**

Place : Ahmedabad
Date : 25-05-2026

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

KRUNAL RAVJIBHAI PATEL Digitally signed by KRUNAL RAVJIBHAI PATEL Date: 2026.05.25 18:18:54 +05'30'

Krunal Ravjibhai Patel
Chairperson(Director)
DIN:02517567

SAPTARISHI AGRO INDUSTRIES LTD. CIN : L15499TN1992PLC022192

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 II Contact No. 079-40306965 II

Date: 25.05.2025

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

Sub: Declaration with respect to Audit report with unmodified opinion to the Audited Standalone Financial Results for the financial year ended 31st March, 2026.

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, 2026.

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: 2026.05.25 18:19:06 +05'30'

(Krunal Ravjibhai Patel)
Director and Chairperson
DIN: 02517567