Epuja Spiritech Limited

Reg. Off. - Marathon Icon, 6th Floor, Office Number 606,
Off Ganapatrao Kadam Marg, Lower Parel, Mumbai - 400013
Corp. Off.- 32/1, Vasishta Paradise, Temple Road, 11th Cross, Malleswaram, Bangalore 560003.
Mobile No. 916263879732; E-mail- splgrive@rediffmail.com
CIN: L96906MH1980PLC170432; Website: www.sagarproductions.com

Date: 12th November, 2026

To,
BSE Limited,
Phiroze Jeejeebhoy Tower,
Dalal Street, Fort,
Mumbai — 400 001

Scrip Code: 532092

Subject: Submission Pursuant to the Discrepancy dated 12th November, 2026 as observed by the Stock Exchange

Dear Sir/Ma'am,

With reference to the above mentioned subject and pursuant to the provisions of Regulation 33 of SEBI (LODR) Regulation, 2015 we hereby submit the requisite documents for your records.

Further we wish to clarify that the Financial Result already submitted to the exchange remain unchanged for the Quarter and Half Year ended September 30, 2026. This submission is being made solely to provide the inadvertently omitted Consolidated Cash Flow Statement.

You are requested to kindly take the enclosed Financial Result on record in compliance with the discrepancy.

Thanking you,
Yours faithfully,

FOR, EPUJA SPIRITECH LIMITED
(Formerly known as Sagar Productions Limited)
CHETAN KULIN MERCHANT
Digitally signed by CHETAN KULIN MERCHANT
Date: 2026.11.12 19:49:34 +05'30'
CHETAN MERCHANT
MANAGING DIRECTOR
PLACE: MUMBAI

Limited Review Report on unaudited quarterly standalone financial results of Epuja Spiritech Limited pursuant to Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015 ("Listing Regulations")

To the Board of Directors of
Epuja Spiritech Limited

1. We have reviewed the accompanying statement of unaudited financial results of **Epuja Spiritech Limited ("the Company") for the quarter and half year ended on 30th September, 2026** and the year to date results for the period from 1st April, 2026 to 30th September, 2026 (**"the Statement"**) together with notes thereon attached herewith, being submitted by the company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015 ("Listing Regulations") as amended.

2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

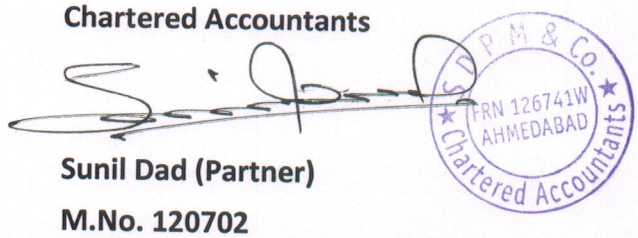
3. We conducted our review in accordance with the Standards on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of the company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

4. Based on our review conducted as stated in above Paragraph, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard ("Ind AS") specified 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, has not disclosed the information required to be disclosed in the terms of Listing Regulation including the manner in which it is to be disclosed, or that it contains any material misstatement.

Date : 05/11/2026
Place : Ahmedabad

For S D P M & Co.
Chartered Accountants



Sunil Dad (Partner)
M.No. 120702
FRN : 126741W
UDIN: 26120702CFHTXQ1455

Limited Review Report on unaudited quarterly Consolidated financial results of Epuja Spiritech Limited pursuant to Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015 ("Listing Regulations")

To the Board of Directors of
Epuja Spiritech Limited

1. We have reviewed the accompanying statement of unaudited consolidated financial results of **Epuja Spiritech Limited ("the Company") for the quarter and half year ended on 30th September, 2026** and the year to date results for the period from 1st April, 2026 to 30th September, 2026 (**"the Statement"**) together with notes thereon attached herewith, being submitted by the company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015 ("Listing Regulations") as amended.

2. This consolidated Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review in accordance with the Standards 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 the company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

4. Based on our review conducted as stated in above Paragraph, nothing has come to our attention that causes us to believe that the accompanying Consolidated Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard ("Ind AS") specified under

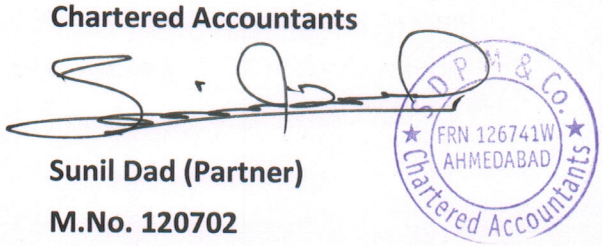
Head Office : 1016-1018, Anand Mangal-III, Opp. Core House, Apollo City Centre Lane, Nr. Parimal Cross Road, Ambawadi, Ahmedabad - 380 015. **Phone : 079 - 4897 1100, 4006 9039**
Email : info@sdco.co.in - ca.sdco@gmail.com

section 133 of the Companies Act, 2013 as amended read with relevant rules issued there under and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in the terms of Listing Regulation including the manner in which it is to be disclosed, or that it contains any material misstatement.

5. The statement includes the result of the subsidiary, Epuja Softtech Private Limited.

Date : 05/11/2026
Place : Ahmedabad

For S D P M & Co.
Chartered Accountants



Sunil Dad (Partner)
M.No. 120702
FRN : 126741W
UDIN : 26120702KHQKQZ6688

EPUJA SPIRITECH LIMITED

CIN: L96906MH1980PLC170432

Registered Office: 606, Floor-6, Plot -A-2, Marathon Icon, Ganpatrao Kadam Marg, Delisle Road, Mumbai, Maharashtra - 400013

UNAUDITED STANDALONE IND AS COMPLIANT FINANCIAL RESULT FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2026

AMOUNT RS. IN LACS

SR.NO.	PARTICULARS	QUARTERS ENDED			HALF YEAR ENDED		FINANCIAL YEAR
		30/09/2026 UNAUDITED	30/06/2026 UNAUDITED	30/09/2025 UNAUDITED	30/09/2026 UNAUDITED	30/09/2025 UNAUDITED	ENDED 31/03/2026 AUDITED
	INCOMES						
I	Revenue from Operations (Net of Taxes)	445.79	755.45	10.15	1,201.23	23.46	185.90
II	Other Business Income	0.58	0.59	2.01	1.17	4.64	6.22
III	Total Income (I + II)	**446.37**	**756.04**	**12.17**	**1,202.40**	**28.10**	**192.13**
IV	EXPENSES.						
(a)	Purchase of Stock in Trade.	-	-	117.01	-	132.78	824.90
(b)	Changes of Inventories of Finished Goods, Work in Progress, Work in Trade	-	697.20	(117.01)	697.20	(117.01)	(161.39)
(C)	Employees Cost	2.02	2.48	4.22	4.50	7.42	14.13
(d)	Finance Cost	-	-	-	-	-	-
(e)	Depreciation and Amortisation Expenses	0.13	0.13	0.19	0.26	0.38	0.76
(f)	Other Expenses	487.88	34.18	131.53	522.05	190.60	548.33
	TOTAL EXPENSES (IV (a to f)	**490.03**	**733.99**	**135.95**	**1,224.01**	**214.18**	**1,226.72**
V	**Profit/(Loss) before Exceptional Items and Tax (III-IV)**	**(43.66)**	**22.05**	**(123.78)**	**(21.61)**	**(186.08)**	**(1,034.60)**
VI	Exceptional Items. & Extraordinary Item	-	-	-	-	-	13.93
VII	**Profit/ (Loss) Before Tax (V-VI)**	**(43.66)**	**22.05**	**(123.78)**	**(21.61)**	**(186.08)**	**(1,048.53)**
VIII	**TAX EXPENSES**						
(a)	Current Tax	-	-	-	-	-	-
(b)	Deferred Tax	-	-	0.01	-	0.01	0.03
	Total Tax Expenses	-	-	0.01	-	0.01	0.03
IX	**NET PROFIT AFTER TAX FROM BUSINESS OPERATIONS**	**(43.66)**	**22.05**	**(123.79)**	**(21.61)**	**(186.09)**	**(1,048.55)**
X	Other Comprehensive Income	-	-	-	-	-	-
XI	Total Comprehensive Income (IX+X)	**(43.66)**	**22.05**	**(123.79)**	**(21.61)**	**(186.09)**	**(1,048.55)**
XII	Paid up Equity Share Capital (Amount in lacs)	1,130.82	1,130.82	1,130.82	1,130.82	1,130.82	1,130.82
	Re. 1 Face value per share)	1.00	1.00	1.00	1.00	1.00	1.00
XIII	Other Equity Capital (Reserve & Surplus)	-	-	-	-	-	-
XIV	Earning Per Share (In Rupees) from						
	Continuing Operations (Not Annualized).						
(i)	Basic	(0.04)	0.02	(0.11)	(0.02)	(0.16)	(0.93)
(ii)	Diluted	(0.04)	0.02	(0.11)	(0.02)	(0.16)	(0.93)
XV	Income from Discontinuing Operations	-	-	-	-	-	-
XVI	Profit /(Loss) from Discontinuing Operations	-	-	-	-	-	-
XVII	Profit/(loss) for the period After Adjustment of discontinuing Operations with Currnet Operations	**(43.66)**	**22.05**	**(123.79)**	**(21.61)**	**(186.09)**	**(1,048.55)**

NOTES:

1 The above Financial Results have been reviewed by the Audit Committee in its meeting held on 04th November, 2026 and the same were adopted by the Board of Directors in their meeting held on the same date.

2 The statutory auditors have carried out limited review of the standalone unaudited financial results for the quarter ended 30th September 2026 and have issued unmodified review report.

3 Figures for the previous period have been regrouped/ rearranged/ reclassfied wherever considered necessary to correspond with the current period's classification/group's disclosure.

Date : 05th November, 2026
Place : Mumbai

By order of the Board of Directors of
Epuja Spiritech Limited

For EPUJA SPIRITECH LIMITED

Chetan K. Merchant

Chetan Merchant
Managing Director
DIN: 06863321

DIRECTOR

2 The above Consolidated Financial Results have been reviewed by the Audit Committee in its meeting held on 05th November, 2026 and the same were adopted by the Board of Directors in their meeting held on the same date.

3 The statutory auditors have carried out limited review of the consolidated unaudited financial results for the quarter ended 30th September 2026 and have issued unmodified review report.

4 Figures for the previous period have been regrouped/ rearranged/ reclassfied wherever considered necessary to correspond with the current period's classification/group's disclosure.

5 The consolidated financial statements are prepared in accordance with principles and procedures set out in the Indian Accounting Standards ("Ind AS 110") "Consolidated Financials Statements" prescribed under section 113 of the Companies Act, 2013 read with relavant rules issued there under.

Consolidated Financial Statements include financial results of Epuja Softtech Private Limited, a wholly owned subsidiary of the company.

Date : 05th November, 2026
Place : Mumbai

By order of the Board of Directors of
Epuja Spiritech Limited

For EPUJA SPIRITECH LIMITED

Chetan K. Merchant

Chetan Merchant
Managing Director
DIN: 06863321

DIRECTOR

EPUJA SPIRITECH LIMITED

CIN: L96906MH1980PLC170432

Registered Office: 606, Floor-6, Plot -A-2, Marathon Icon, Ganpatrao Kadam Marg, Delisle Road, Mumbai, Maharashtra - 400013

STATEMENT OF UNAUDITED STANDALONE ASSETS AND LIABILITIES AS ON HALF YEAR ENDED 30TH SEPTEMBER 2026

(Rs. In Lacs)

Particulars	As at 30 september 2026 (Unaudited)	As at 31 March 2026 (Audited)
ASSETS		
(1) Non - Current Assets		
(a) Property, Plant and Equipment	1.49	1.75
(b) Capital work - in - progress	-	-
(c) Goodwill	421.74	421.74
(d) Financial Assets		-
i) Investments	3.60	3.60
(e) Other Non Current Assets	45.40	45.40
(f) Deferred Tax Asset	0.05	0.05
(2) Current Assets		
(a) Inventories	104.18	801.38
(b) Financial assets	-	
(i) Trade receivables	1,081.02	312.33
(ii) Cash and cash equivalents	155.53	52.67
(d) Other current assets	111.29	122.45
TOTAL ASSETS	**1,924.30**	**1,761.36**
EQUITY AND LIABILITIES		
EQUITY		
(a) Equity share capital	1,130.82	1,130.82
(b) Other Equity	487.69	509.30
LIABILITIES		
(1) Non Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	28.66	27.16
(b) Deferred tax liabilities (Net)	-	-
(2) Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	-	-
(i) Trade payables	193.87	19.81
(b) Other current liabilities	68.03	62.04
(c) Provisions	15.23	12.23
(d) Current tax liabilities (Net)	-	-
TOTAL EQUITY AND LIABILITIES	**1,924.30**	**1,761.36**

Date : 05th November, 2026
Place : Mumbai

By order of the Board of Directors of
Epuja Spiritech Limited

For EPUJA SPIRITECH LIMITED

Chetan K - Merchant

Chetan Merchant DIRECTOR
Managing Director
DIN: 06863321

EPUJA SPIRITECH LIMITED

CIN: L96906MH1980PLC170432

Statement of Cash Flow Annexed to the Balance Sheet as at 30th September 2026

(Rs. In Lacs)

Particulars	30/09/2026	31/03/2026
A. **Cash Flow from Operating Activities**		
Net Profit before tax and extraordinary Items	(21.61)	(1,048.53)
Adjustments for	-	
Depreciation and amortization expense	0.26	0.76
Operating profit before working capital changes	**(21.35)**	**(1,047.77)**
Adjustments for		
Decrease (Increase) in Trade and other Receivables	(768.69)	544.35
Decrease (Increase) in Inventories	697.20	(161.39)
Increase (Decrease) in Other current Assets	11.16	(17.74)
Increase (Decrease) in Short Term Borrowings	-	-
Increase (Decrease) in Trade Payable	174.06	(0.21)
Decrease/ (Increase) in Other Non Current Assets	3.00	-
Increase/ (Decrease) in Other Financial Liabilities and provisions	5.99	47.48
Cash Generated from operations	**101.36**	**(635.29)**
Adjustment for extraordinary items	-	-
Net Cash From Operating Activites	**101.36**	**(635.29)**
B. **Cash Flow From Investing Activities**		
Interest & Dividend Income	-	-
Increase in Investments	-	-
Purchase of Assets	-	-
Net Cash from Investing Activities	**-**	**-**
C. **Cash flow From Financing Activities**		
Financial Expenses	-	-
Issuance of share Capital	-	938.50
Money received against Share Warrants	-	(215.86)
Proceeds/(repayment) of Unsecured Loan	1.50	(63.05)
Net Cash used in Financing Activities	**1.50**	**659.58**
Net Increase in Cash & Cash Equivalents	102.86	24.29
Opening Balance of Cash & Cash Equivalents	52.67	28.38
Closing Balance of Cash & Cash Equivalents	**155.53**	**52.67**

Date : 05th November, 2026
Place : Mumbai

By order of the Board of Directors of
Epuja Spiritech Limited

For EPUJA SPIRITECH LIMITED

Chetan K. Merchant

DIRECTOR

Chetan Merchant
Managing Director
DIN: 06863321

EPUJA SPIRITECH LIMITED

CIN: L96906MH1980PLC170432

Registered Office: 606, Floor-6, Plot -A-2, Marathon Icon, Ganpatrao Kadam Marg, Delisle Road, Mumbai, Maharashtra - 400013

UNAUDITED CONSOLIDATED IND AS COMPLIANT FINANCIAL RESULT FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2026

AMOUNT RS. IN LACS

SR.NO.	PARTICULARS	QUARTERS ENDED			HALF YEAR ENDED		FINANCIAL YEAR
		30/09/2026 UNAUDITED	30/06/2025 UNAUDITED	30/09/2025 UNAUDITED	30/09/2026 UNAUDITED	30/09/2025 UNAUDITED	ENDED 31/03/2026 AUDITED
	INCOMES						
I	Revenue from Operations (Net of Taxes)	445.79	755.45	10.15	1,201.23	23.46	185.90
II	Other Business Income	0.58	0.59	2.01	1.17	4.64	6.22
III	Total Income (I + II)	**446.37**	**756.04**	**12.17**	**1,202.40**	**28.10**	**192.13**
IV	EXPENSES.						
(a)	Purchase of Stock in Trade.	-	-	117.01	-	132.78	824.90
(b)	Changes of Inventories of Finished Goods, Work in Progress, Work in Trade	-	697.20	(117.01)	697.20	(117.01)	(161.39)
(C)	Employees Cost	2.02	2.48	4.22	4.50	7.42	14.13
(d)	Finance Cost	-	-	-	-	-	-
(e)	Depreciation and Amortisation Expenses	0.13	0.13	0.19	0.26	0.38	0.76
(f)	Other Expenses	487.88	34.18	131.53	522.05	190.64	548.52
	TOTAL EXPENSES (IV (a to f)	**490.03**	**733.99**	**135.95**	**1,224.01**	**214.22**	**1,226.91**
V	**Profit/(Loss) before Exceptional Items and Tax (III-IV)**	**(43.66)**	**22.05**	**(123.78)**	**(21.61)**	**(186.12)**	**(1,034.79)**
VI	Exceptional Items. & Extraordinary Item	-	-	-	-	-	13.93
VII	**Profit/ (Loss) Before Tax (V-VI)**	**(43.66)**	**22.05**	**(123.78)**	**(21.61)**	**(186.12)**	**(1,048.72)**
VIII	**TAX EXPENSES**						
(a)	Current Tax	-	-	-	-	-	-
(b)	Deferred Tax	-	-	(0.01)	-	0.01	0.03
	Total Tax Expenses	-	-	**(0.01)**	-	**0.01**	**0.03**
IX	**NET PROFIT AFTER TAX FROM BUSINESS OPERATIONS**	**(43.66)**	**22.05**	**(123.77)**	**(21.61)**	**(186.13)**	**(1,048.74)**
X	Other Comprehensive Income	-	-	-	-	-	-
XI	Total Comprehensive Income (IX+X)	**(43.66)**	**22.05**	**(123.77)**	**(21.61)**	**(186.13)**	**(1,048.74)**
XII	Paid up Equity Share Capital (Amount in lacs)	1,130.82	1,130.82	1,130.82	1,130.82	1,130.82	1,130.82
	Re. 1 Face value per share)	1.00	1.00	1.00	1.00	1.00	1.00
XIII	Other Equity Capital (Reserve & Surplus)	-	-	-	-	-	-
XIV	Earning Per Share (In Rupees) from						
	Continuing Operations (Not Annualized).						
(i)	Basic	(0.04)	0.02	(0.11)	(0.02)	(0.16)	(0.93)
(ii)	Diluted	(0.04)	0.02	(0.11)	(0.02)	(0.16)	(0.93)
XV	Income from Discontinuing Operations	-	-	-	-	-	-
XVI	Profit /(Loss) from Discontinuing Operations	-	-	-	-	-	-
XVII	Profit/(loss) for the period After Adjustment of discontinuing Operations with Currnet Operations	**(43.66)**	**22.05**	**(123.77)**	**(21.61)**	**(186.13)**	**(1,048.74)**

NOTES:

1 The consolidated financial results of Epuja Spiritech Limited ("the Company") have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended.

2 The above Consolidated Financial Results have been reviewed by the Audit Committee in its meeting held on 05th November, 2026 and the same were adopted by the Board of Directors in their meeting held on the same date.

3 The statutory auditors have carried out limited review of the consolidated unaudited financial results for the quarter ended 30th September 2026 and have issued unmodified review report.

4 Figures for the previous period have been regrouped/ rearranged/ reclassfied wherever considered necessary to correspond with the current period's classification/group's disclosure.

5 The consolidated financial statements are prepared in accordance with principles and procedures set out in the Indian Accounting Standards ("Ind AS 110") "Consolidated Financials Statements" prescribed under section 113 of the Companies Act, 2013 read with relavant rules issued there under.

Consolidated Financial Statements include financial results of Epuja Softtech Private Limited, a wholly owned subsidiary of the company.

Date : 05th November, 2026
Place : Mumbai

By order of the Board of Directors of
Epuja Spiritech Limited

For EPUJA SPIRITECH LIMITED

Chetan Merchant
DIRECTOR

Chetan Merchant
Managing Director
DIN: 06863321

EPUJA SPIRITECH LIMITED

CIN: L96906MH1980PLC170432

Registered Office: 606, Floor-6, Plot -A-2, Marathon Icon, Ganpatrao Kadam Marg, Delisle Road, Mumbai, Maharashtra - 400013

STATEMENT OF UNAUDITED CONSOLIDATED ASSETS AND LIABILITIES AS ON HALF YEAR ENDED 30TH SEPTEMBER 2026

(Rs. In Lacs)

Particulars	As at 30 september 2026 (Unaudited) Consolidated	As at 31 March 2026 (Audited) Consolidated
ASSETS		
(1) Non - Current Assets		
(a) Property, Plant and Equipment	1.49	1.75
(b) Capital work - in - progress	-	-
(c) Goodwill	421.74	421.74
(d) Financial Assets		-
i) Investments	2.60	2.60
(e) Other Non Current Assets	45.40	45.40
(f) Deferred Tax Asset	0.06	0.05
(2) Current Assets		
(a) Inventories	104.18	801.38
(b) Financial assets	-	
(i) Trade receivables	1,081.02	312.33
(ii) Cash and cash equivalents	155.53	53.63
(d) Other current assets	111.29	122.45
TOTAL ASSETS	**1,923.31**	**1,761.32**
EQUITY AND LIABILITIES		
EQUITY		
(a) Equity share capital	1,130.82	1,130.82
(b) Other Equity	487.20	508.81
LIABILITIES		
(1) Non Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	28.66	27.16
(b) Deferred tax liabilities (Net)	-	-
(2) Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	-	-
(i) Trade payables	193.87	19.81
(b) Other current liabilities	67.53	62.49
(c) Provisions	15.23	12.23
(d) Current tax liabilities (Net)	-	-
TOTAL EQUITY AND LIABILITIES	**1,923.31**	**1,761.32**

Date : 05th November, 2026
Place : Mumbai

By order of the Board of Directors of
Epuja Spiritech Limited

For EPUJA SPIRITECH LIMITED

Chetan K. Merchant

Chetan Merchant
Managing Director DIRECTOR
DIN: 06863321

SCAN AnyScanner

EPUJA SPIRITECH LIMITED

CIN: L96906MH1980PLC170432

Consolidated Statement of Cash Flow Annexed to the Balance Sheet as at 30th September 2026

(Rs. In Lacs)

Particulars	30/09/2026	31/03/2026
A. Cash Flow from Operating Activities		
Net Profit before tax and extraordinary Items	(21.61)	(1,048.72)
Adjustments for	-	-
Depreciation and amortization expense	0.26	0.76
Operating profit before working capital changes	**(21.35)**	**(1,047.96)**
Adjustments for		
Decrease (Increase) in Trade and other Receivables	(768.69)	544.35
Decrease (Increase) in Inventories	697.20	(161.39)
Increase (Decrease) in Other current Assets	11.16	(17.75)
Increase (Decrease) in Short Term Borrowings	-	-
Increase (Decrease) in Trade Payable	174.06	(0.22)
Decrease/ (Increase) in Other Non Current Assets	3.00	-
Increase/ (Decrease) in Other Financial Liabilities and provisions	5.04	47.64
Cash Generated from operations	**100.41**	**(635.33)**
Adjustment for extraordinary items	-	-
Net Cash From Operating Activites	**100.41**	**(635.33)**
B. Cash Flow From Investing Activities		
Interest & Dividend Income	-	-
Increase in Investments	-	-
Purchase of Assets	-	-
Net Cash from Investing Activities	**-**	**-**
C. Cash flow From Financing Activities		
Financial Expenses	-	-
Issuance of share Capital	-	938.50
Money received against Share Warrants	-	(215.86)
Proceeds/(repayment) of Unsecured Loan	1.50	(63.05)
Net Cash used in Financing Activities	**1.50**	**659.58**
Net Increase in Cash & Cash Equivalents	101.90	24.25
Opening Balance of Cash & Cash Equivalents	53.63	29.38
Closing Balance of Cash & Cash Equivalents	**155.53**	**53.63**

Date : 05th November, 2026
Place : Mumbai

By order of the Board of Directors of
Epuja Spiritech Limited

For EPUJA SPIRITECH LIMITED

Chetan K. Merchant

Chetan Merchant
Managing Director
DIN: 06863321

DIRECTOR