



# Epuja Spiritech Limited

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

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**Date: 8<sup>th</sup> May, 2026**

**To,**  
**BSE Limited,**  
Dalal Street, Fort,  
Mumbai — 400 001

**Scrip Code: 532092**

**Subject: Outcome of the Board meeting held on Friday, 8<sup>th</sup> May, 2026**

**Ref: Regulation 30 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015**

Dear Sir/Ma'am,

Pursuant to Regulation 30 of SEBI (LODR) Regulations, 2015 we hereby inform you that the Board of Directors of Epuja Spiritech Limited (Formerly known as Sagar Productions Limited) at their meeting held on Friday, 8<sup>th</sup> May, 2026 has inter alia considered and approved the following:

1. Considered, approved and took on record the standalone and consolidated Audited Financial Result for the quarter and year ended 31<sup>st</sup> March, 2026 as per SEBI (LODR) Regulation and took on record the Audit Report given by the Statutory Auditor of the company in this behalf.

The meeting commenced at 6:15 P.M. and concluded at 7:15 P.M.

You are required to take the same on your records.

Thanking you,

**EPUJA SPIRITECH LIMITED**  
**(Formerly known as Sagar Productions Limited)**



# **Epuja Spiritech Limited**

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

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Yours faithfully,

**FOR, EPUJA SPIRITECH LIMITED**  
**(Formerly known as Sagar Productions Limited)**

**DEEKSHA TIWARI**  
**COMPANY SECRETARY AND COMPLIANCE OFFICER**

**PLACE: MUMBAI**

**EPUJA SPIRITECH LIMITED**  
**(Formerly known as Sagar Productions Limited)**

**Independent Auditor's Report on The Audit of Standalone Financial Results for the quarter  
and year ended on March 31, 2026**

To,  
Board of Directors,  
**Epuja Spiritech Limited (Formerly known as Sagar Productions Limited)**

**Opinion**

We have audited the accompanying standalone financial results of **Epuja Spiritech Limited (Formerly known as Sagar Productions Limited)** (the company) for quarter ended **31/03/2026** and the year to date results for the period from **01/04/2025 to 31/03/2026**, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these standalone financial results:

- i. is presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the applicable Indian Accounting Standards ('Ind AS') 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 other comprehensive income and other financial information for the quarter ended 31/03/2026 as well as the year to date results for the period from 01/04/2025 to 31/03/2026.

**Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Standalone 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 together with the ethical requirements that are relevant to our audit of the financial results under the provisions



of the Companies Act, 2013 and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the financial statements.

### **Management's Responsibilities for the Standalone Financial Results**

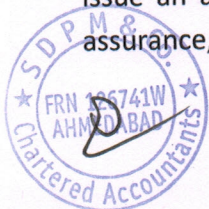
These quarterly financial results as well as the year to date standalone financial results have been prepared on the basis of the annual financial statements for the year ended on March, 31 2026. The Company's Board of Directors are responsible for the preparation of these financial results that give 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 Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act 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. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of 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 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 standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone 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 Company's financial reporting process.

### **Auditor's Responsibilities for the Audit of the Standalone Financial Results**

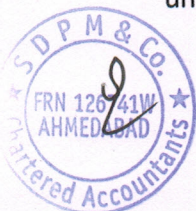
Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee 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 aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- i. Identify and assess the risks of material misstatement of the standalone 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.
- ii. Obtain an understanding of internal control 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 the company's internal control.
- iii. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- iv. 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 Company's ability 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 financial results 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.
- v. Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.



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.

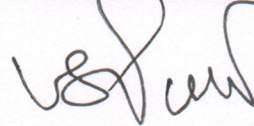
We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

**Other Matters**

The Annual Financial Results include the results for the quarter ended 31<sup>st</sup> March, 2026 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

**Date : 08/05/2026**  
**Place : Ahmedabad**

**For, S D P M & Co.**  
**Chartered Accountants**

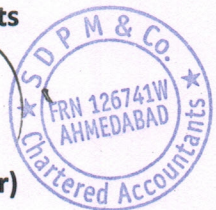


**Malay Pandit (Partner)**

**M.No. 046482**

**FRN : 126741W**

**UDIN: 26046482TIXSEJ7055**



**Independent Auditor's Report on The Audit of Consolidated Financial Results for the quarter  
and year ended on March 31, 2026**

To,  
Board of Directors,  
**Epuja Spiritech Limited (Formerly known as Sagar Productions Limited)**

**Opinion**

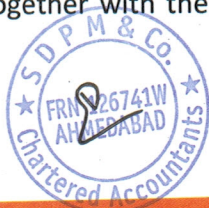
We have audited the accompanying Consolidated financial results of **Epuja Spiritech Limited (Formerly known as Sagar Productions Limited)** (the Holding Company) and its subsidiary **M/s Epuja Softtech Private Limited** (the Holding Company and its Subsidiary together referred to as "the Group") for the quarter and the year ended **31/03/2026** and the year to date results for the period from **01/04/2025 to 31/03/2026**, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these consolidated financial results:

- i. is presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the applicable Indian Accounting Standards ('Ind AS') 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 other comprehensive income and other financial information for the quarter ended 31/03/2026 as well as the year to date results for the period from 01/04/2025 to 31/03/2026.

**Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Consolidated 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 together with the ethical requirements that are relevant to our audit of the financial results



Branches : Mumbai & Bhilwara

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

under the provisions of the Companies Act, 2013 and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the financial statements.

### **Management's Responsibilities for the Consolidated Financial Results**

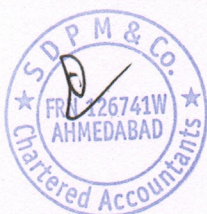
These quarterly financial results as well as the year to date Consolidated financial results have been prepared on the basis of the annual financial statements for the year ended on March, 31 2026. The Company's Board of Directors are responsible for the preparation of these financial results that give 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 Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act 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. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of 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 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 Consolidated financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Consolidated 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.

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### **Auditor's Responsibilities for the Audit of the Consolidated Financial Results**

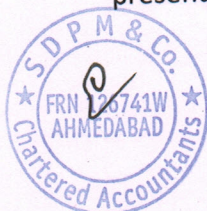
Our objectives are to obtain reasonable assurance about whether the Consolidated financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a 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 aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Consolidated financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- i. Identify and assess the risks of material misstatement of the Consolidated 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.
- ii. Obtain an understanding of internal control 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 the company's internal control.
- iii. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- iv. 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 Company's ability 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 financial results 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.
- v. Evaluate the overall presentation, structure and content of the Consolidated financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.



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 Matters**

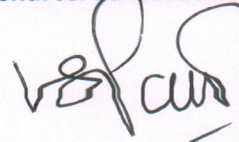
The Annual consolidated Financial Results include the results for the quarter ended 31<sup>st</sup> March, 2026 being the balancing figure between the audited consolidated figures in respect of the full financial year and the published unaudited consolidated year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

**Date : 08/05/2026**

**Place : Ahmedabad**

**For, S D P M & Co.**

**Chartered Accountants**

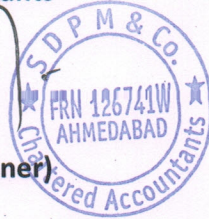


**Malay Pandit (Partner)**

**M.No. 046482**

**FRN : 126741W**

**UDIN: 26046482VWRIIC2769**



**EPUJA SPIRITECH LIMITED (Formerly known as Sagar Productions Limited)**

**CIN: L93000MH1980PLC170432**

Registered Office: 6th Floor, 6 Plot A-2, Marathon Icon, Ganpatrao Kadam Marg, opp Peninsula, Dada Saheb Phalke Road, Mumbai, Maharashtra, India 400013

**Audited Statement of Assets and Liabilities as at 31.03.2026**

(Rs. in Lacs)

Particulars	Standalone		Consolidated	
	As at 31 March 2026 (Audited)	As at 31 March 2025 (Audited)	As at 31 March 2026 (Audited)	As at 31 March 2025 (Audited)
<b>ASSETS</b>				
(1) Non - Current Assets				
(a) Property, Plant and Equipment	1.75	2.50	1.75	2.50
(b) Capital work - in - progress	-	-	-	-
(c) Goodwill	421.74	421.74	421.74	421.74
(d) Financial Assets				
i) Investments	3.60	3.60	2.60	2.60
(e) Other Non Current Assets	45.40	45.40	45.40	45.40
(f) Deferred Tax Asset	0.05	0.07	0.05	0.07
(2) Current Assets				
(a) Inventories	801.38	639.98	801.38	639.98
(b) Financial assets				
(i) Trade receivables	312.33	856.68	312.33	856.68
(ii) Cash and cash equivalents	52.67	28.38	53.63	29.38
(d) Other current assets	122.45	104.70	122.45	104.70
<b>TOTAL ASSETS</b>	<b>1,761.36</b>	<b>2,103.06</b>	<b>1,761.32</b>	<b>2,103.06</b>
<b>EQUITY AND LIABILITIES</b>				
<b>EQUITY</b>				
(a) Equity share capital	1,130.82	854.79	1,130.82	854.79
(b) Reserves and Surplus	509.30	1,111.25	508.81	1,110.95
<b>LIABILITIES</b>				
(1) Non Current Liabilities				
(a) Financial Liabilities				
(i) Borrowings	27.16	90.21	27.16	90.21
(b) Deferred tax liabilities (Net)	-	-	-	-
(2) Current Liabilities				
(a) Financial Liabilities				
(i) Borrowings	-	-	-	-
(ii) Trade payables	19.81	20.03	19.81	20.03
(b) Other current liabilities	62.04	15.99	62.49	16.29
(c) Short Term Provisions	12.23	10.79	12.23	10.79
(d) Current tax liabilities (Net)	-	-	-	-
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>1,761.36</b>	<b>2,103.06</b>	<b>1,761.32</b>	<b>2,103.06</b>

By order of the Board of Directors of  
Epuja Spiritech Limited

*Chetan K. Merchant*

Chetan Merchant  
Director  
DIN: 06863321

Rikun Parekh  
Chief Financial Officer  
DIN : 03556468

Date : 08th May, 2026  
Place : Mumbai

**EPUJA SPIRITECH LIMITED (Formerly known as Sagar Productions Limited)**

CIN: L93000MH1980PLC170432

Registered Office: 606 Floor 6, Plot A-2, Maratheon Icon, Ganpatrao Kadam Marg, opp Perinisu, Dehale Road, Mumbai, Mumbai, Maharashtra, India. 400013

**Statement of Cash Flow Annexed to the Balance Sheet as at 31st March 2026**

Particulars	Standalone		Consolidated	
	31-03-2026	31-03-2025	31-03-2026	31-03-2025
<b>A. Cash Flow from Operating Activities</b>				
Net Profit before tax and extraordinary items	(1,048.53)	15.85	(1,048.72)	15.54
Adjustments for				
Depreciation and amortization expense	0.76	0.39	0.76	0.39
Operating profit before working capital changes	(1,047.77)	16.23	(1,047.96)	15.93
Adjustments for				
Decrease (Increase) in Trade and other Receivables	544.35	(715.58)	544.35	(715.58)
Decrease (Increase) in Inventories	(161.39)	309.46	(161.39)	309.46
Increase (Decrease) in Other current Assets	(17.75)	46.29	(17.75)	46.29
Increase (Decrease) in Trade Payable	(0.21)	(22.42)	(0.22)	(22.42)
Decrease/ (Increase) in Other Non Current Assets	-	(2.00)	-	(2.00)
Increase/ (Decrease) in Other Financial Liabilities and provisions	47.48	9.82	47.64	10.12
Cash Generated from operations	(635.30)	(358.20)	(635.33)	(358.20)
Adjustment for extraordinary items	-	-	-	-
<b>Net Cash From Operating Activities</b>	<b>(635.30)</b>	<b>(358.20)</b>	<b>(635.33)</b>	<b>(358.20)</b>
<b>B. Cash Flow From Investing Activities</b>				
Investment in Subsidiary	-	(1.00)	-	-
Purchase of fixed assets	-	(2.00)	-	(2.00)
<b>Net Cash from Investing Activities</b>	<b>-</b>	<b>(3.00)</b>	<b>-</b>	<b>(2.00)</b>
<b>C. Cash flow From Financing Activities</b>				
Financial Expenses	-	-	-	-
Issuance of share Capital	938.50	267.55	938.50	267.55
Money received against Share Warrants	(215.86)	13.57	(215.86)	13.57
Proceeds/(repayment) of Unsecured Loan	(63.05)	(61.25)	(63.05)	(61.25)
<b>Net Cash used in Financing Activities</b>	<b>659.58</b>	<b>219.87</b>	<b>659.58</b>	<b>219.87</b>
<b>Net Increase in Cash &amp; Cash Equivalents</b>	<b>24.28</b>	<b>(141.33)</b>	<b>24.25</b>	<b>(140.33)</b>
Opening Balance of Cash & Cash Equivalents	28.38	169.71	29.38	169.71
<b>Closing Balance of Cash &amp; Cash Equivalents</b>	<b>52.67</b>	<b>28.38</b>	<b>53.63</b>	<b>29.38</b>

By order of the Board of Directors of  
Epuja Spiritech Limited

*Chetan Merchant*      *Rishin Parekh*

Chetan Merchant  
Director  
DIN: 06863321

Rishin Parekh  
Chief Financial Officer  
DIN : 03556468

Date : 08th May, 2026  
Place : Mumbai

**EPUJA SPIRITECH LIMITED (Formerly known as Sagar Productions Limited)**

CIN: L93000MH1980PLC170432

Registered Office: 606 Floor 6, Plot A-2, Marathon icon, Ganpatrao Kadam Marg, opp Peninsula, Dinkri Road, Mumbai, Mumbai, Maharashtra, India 400013

**Statement of Audited Consolidated Financial results for the Quarter/Year Ended on March 31, 2026**

SR.NO.	PARTICULARS	Quarter Ended			Year Ended	
		31-03-2026 Audited	31-12-2025 Unaudited	31-03-2025 Audited	31-03-2026 Audited	31-03-2025 Audited
	<b>INCOMES</b>					
I	Revenue from Operations (Net of Taxes)	158.13	4.31	703.45	185.90	264.70
II	Other Business Income	1.09	0.50	2.52	6.22	7.47
III	Total Income (I + II)	159.22	4.80	705.98	192.13	272.17
	<b>EXPENSES</b>					
IV	<b>EXPENSES</b>					
(a)	Purchase of Stock in Trade	-	697.20	79.67	824.90	317.09
(b)	Changes of Inventories of Finished Goods, Work in Progress, Work in Trade	647.73	(697.20)	447.62	(161.39)	309.45
(c)	Employees Cost	3.76	2.95	3.49	14.13	15.32
(d)	Finance Cost	-	-	-	-	-
(e)	Depreciation and Amortisation Expenses	0.19	0.19	0.14	0.76	0.39
(f)	Other Expenses	77.88	280.04	42.89	548.52	198.15
	<b>TOTAL EXPENSES (IV (a to f))</b>	<b>729.56</b>	<b>283.18</b>	<b>573.82</b>	<b>1,226.91</b>	<b>840.42</b>
V	Profit/(Loss) before Exceptional Items and Tax (III-IV)	(570.34)	(278.37)	132.15	(1,034.79)	31.75
VI	Exceptional items, & Extraordinary Item	13.93	-	16.21	13.93	15.21
VII	Profit/ (Loss) Before Tax (V-VI)	(584.27)	(278.37)	115.94	(1,048.72)	15.54
VIII	<b>TAX EXPENSES</b>					
(a)	Current Tax	-	-	-	-	-
(b)	Deferred Tax	0.01	0.01	0.07	0.03	0.07
	Total Tax Expenses	0.01	0.01	0.07	0.03	0.07
IX	<b>NET PROFIT AFTER TAX FROM BUSINESS OPERATIONS</b>	<b>(584.28)</b>	<b>(278.38)</b>	<b>115.87</b>	<b>(1,048.74)</b>	<b>15.46</b>
X	Other Comprehensive Income	-	-	-	-	-
XI	Total Comprehensive Income (IX+X)	(584.28)	(278.38)	115.87	(1,048.74)	15.46
XII	Paid up Equity Share Capital (Amount in lacs)	1,130.82	1,130.82	854.79	1,130.82	854.79
	Rs. 1 Face value per share)	1.00	1.00	1.00	1.00	1.00
XIII	Other Equity Capital (Reserve & Surplus)	-	-	-	1,110.95	1,110.95
XIV	Earning Per Share (In Rupees) from Continuing Operations (Not Annualized)					
(i)	Basic	(0.52)	(0.25)	0.14	(0.93)	0.02
(ii)	Diluted	(0.52)	(0.25)	0.14	(0.93)	0.02
XV	Income from Discontinuing Operations	-	-	-	-	-
XVI	Profit/(Loss) from Discontinuing Operations	-	-	-	-	-
XVII	Profit/(loss) for the period After Adjustment of discontinuing Operations with Current Operations	(584.28)	(278.38)	115.87	(1,048.74)	15.46

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

By order of the Board of Directors of  
Epuja Spiritech Limited

*Chetan W. Merchant*

Chetan Merchant     Rishabh Parulkar  
Director                     Chief Financial Officer  
DIN: 06863321             DIN : 03556468

Date : 08th May, 2026  
Place : Mumbai

**EPUJA SPIRITECH LIMITED (Formerly known as Sagar Productions Limited)**

**CIN: L93000MH1980PLC170432**

Registered Office : 606 Floor-6, Plot-A-2, Marathon icon, Ganpatrao kadam Marg, opp Perinsu, Delisle Road, Mumbai, Mumbai, Maharashtra, India, 400013

**Statement of Audited Standalone Financial results for the Quarter/Year Ended on March 31, 2026**

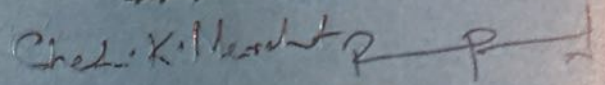
(Rs. in Lacs)

SR.NO.	PARTICULARS	Quarter Ended			Year Ended	
		31-03-2026 Audited	31-12-2025 Unaudited	31-03-2025 Audited	31-03-2026 Audited	31-03-2025 Audited
	<b>INCOMES</b>					
I	Revenue from Operations (Net of Taxes)	158.13	4.31	703.45	185.90	864.70
II	Other Business Income	1.09	0.50	2.52	6.22	7.47
III	<b>Total Income (I + II)</b>	<b>159.22</b>	<b>4.80</b>	<b>705.98</b>	<b>192.13</b>	<b>872.17</b>
	<b>EXPENSES.</b>					
(a)	Purchase of Stock in Trade.	-	697.20	79.67	824.90	317.09
(b)	Changes of Inventories of Finished Goods, Work in Progress, Work in Trade	647.73	(697.20)	447.62	(161.39)	309.46
(c)	Employees Cost	3.76	2.95	3.49	14.13	15.32
(d)	Finance Cost	-	-	-	-	-
(e)	Depreciation and Amortisation Expenses	0.19	0.19	0.14	0.76	0.39
(f)	Other Expenses	77.69	280.04	42.69	548.33	197.85
	<b>TOTAL EXPENSES (IV (a to f))</b>	<b>729.38</b>	<b>283.18</b>	<b>573.62</b>	<b>1,226.72</b>	<b>840.12</b>
V	<b>Profit/(Loss) before Exceptional Items and Tax (III-IV)</b>	<b>(570.15)</b>	<b>(278.37)</b>	<b>132.35</b>	<b>(1,034.60)</b>	<b>32.05</b>
VI	Exceptional Items. & Extraordinary Item	13.93	-	16.21	13.93	16.21
VII	<b>Profit/ (Loss) Before Tax (V-VI)</b>	<b>(584.08)</b>	<b>(278.37)</b>	<b>116.14</b>	<b>(1,048.53)</b>	<b>15.84</b>
VIII	<b>TAX EXPENSES</b>					
(a)	Current Tax	-	-	-	-	-
(b)	Deferred Tax	0.01	0.01	0.07	0.03	0.07
	<b>Total Tax Expenses</b>	<b>0.01</b>	<b>0.01</b>	<b>0.07</b>	<b>0.03</b>	<b>0.07</b>
IX	<b>NET PROFIT AFTER TAX FROM BUSINESS OPERATIONS</b>	<b>(584.09)</b>	<b>(278.38)</b>	<b>116.07</b>	<b>(1,048.55)</b>	<b>15.77</b>
X	Other Comprehensive Income	-	-	-	-	-
XI	<b>Total Comprehensive Income (IX+X)</b>	<b>(584.09)</b>	<b>(278.38)</b>	<b>116.07</b>	<b>(1,048.55)</b>	<b>15.77</b>
XII	Paid up Equity Share Capital (Amount in lacs)	1,130.82	1,130.82	854.79	1,130.82	854.79
	Rs. 1 Face value per share)	1.00	1.00	1.00	1.00	1.00
XIII	Other Equity Capital (Reserve & Surplus)	-	-	-	509.30	1,111.25
XIV	Earning Per Share (In Rupees) from Continuing Operations (Not Annualized).					
(i)	Basic	(0.52)	(0.25)	0.14	(0.93)	0.02
(ii)	Diluted	(0.52)	(0.25)	0.14	(0.93)	0.02
XV	Income from Discontinuing Operations	-	-	-	-	-
XVI	Profit/(Loss) from Discontinuing Operations	-	-	-	-	-
XVII	<b>Profit/(loss) for the period After Adjustment of discontinuing Operations with Current Operations</b>	<b>(584.09)</b>	<b>(278.38)</b>	<b>116.07</b>	<b>(1,048.55)</b>	<b>15.77</b>

**NOTES:**

- 1 The above Financial Results have been reviewed by Audit Committee and have been approved and taken on record by Board of Directors in their respective meetings held on 08th May, 2026 and are based on Financial Statement audited by Statutory Auditor.
- 2 The above financial results for the quarter and year ended on March 31, 2026 have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under Section 133 of the Companies Act, 2013 and other recognized accounting practices and policies to the extent applicable.
- 3 Figures for the quarter ended 31st March, 2026 and 31st March, 2025 represent the difference between the audited figures in respect of full financial year and published figures of nine months ended 31st December 2025 and 31st December 2024 respectively which were subject to a limited review by the statutory auditors.
- 4 Figures for the previous period have been regrouped/ rearranged/ reclassified wherever considered necessary to correspond with the current period's classification/group's disclosure.

By order of the Board of Directors of  
Epuja Spiritech Limited



Chetan Merchant  
Director  
DIN: 06863321

Rikin Parekh  
Chief Financial Officer  
DIN : 03556468

Date : 08th May, 2026  
Place : Mumbai