

SIGNATURE GREEN CORPORATION LIMITED

(formerly known as Sagar Soya Products Limited)

CIN: L15141MH1982PLC267176

Regd. Office: 32, Vyapar Bhavan, 49, P.D. Mello Road, Mumbai, Maharashtra-400009

Visit us at: www.sagarsoyaproducts.com, Email: compliance.ssp@gmail.com, Contact: 9327399230

Date: 25th May, 2026

To,
Department of Corporate Services (DSC-CRD)
Bombay Stock Exchange Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai – 400001

Subject: Outcome of Board Meeting held on Monday, 25th May, 2026 pursuant to Regulation 30 & 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.

Ref.: Signature Green Corporation Limited (formerly known as Sagar Soya Products Limited),

Scrip Code: 507663

Pursuant to Regulation 30 & 33 of Chapter IV read with Schedule III of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 and in continuation to our letter dated 19th May, 2026, about intimating the date of Board Meeting of Signature Green Corporation Limited (formerly known as Sagar Soya Products Limited) ("Company"), We would like to inform you that the Board of Directors of the Company in their meeting held today, i.e., **Monday, 25th May, 2026**, have inter alia, considered, recommended, and approved the following matter:

1. Audited Standalone and Consolidated Financial Results of the Company for the Quarter and Financial Year ended 31st March, 2026 along with Auditor's Report issued by Statutory Auditors of the Company on the said results;

Pursuant to Regulation 30 and 33 of the SEBI (LODR) Regulations, 2015, we enclose the following as "**Annexure A**":

- a. Audited Standalone and Consolidated Financial Results and Statements of the Company for the Quarter and Financial Year ended 31st March, 2026 along with Auditors' Report.
 - b. Declaration of Unmodified opinion on Auditor's Report under Regulation 33(3)(d) of the SEBI (LODR) Regulations, 2015.
2. Approved the appointment of M/s Ajit Jain & Co., Chartered Accountants as Internal Auditors for the FY 2026–2027 at the Board Meeting of the Company;

Disclosure of Information pursuant to Regulation 30 of SEBI (LODR) Regulations, 2015 read with SEBI Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated 30th January, 2026 is enclosed as "**Annexure B**".

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We are arranging to publish the said Financial Results in newspapers in the format prescribed under Regulation 47 of Listing Regulations.

Board meeting's commencement time: **04.45 PM**

Board meeting's concluded time: **05.15 PM**

Kindly take the same on your record and acknowledge receipt of the same.

Thanking you.

FOR SIGNATURE GREEN CORPORATION LIMITED

(formerly known as Sagar Soya Products Limited)

POOJA VIPIN MANDHANA

COMPANY SECRETARY & COMPLIANCE OFFICER

ACS: 41134



C.P. JARIA & CO.

CHARTERED ACCOUNTANTS

M-28, SUPER TEX TOWER,
OPP. KINNARY CINEMA,
RING ROAD, SURAT-395002.
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Independent Auditor's Report (Unmodified opinion) on Audited Standalone Quarterly Financial Results and Year to Date Results of Signature Green Corporation Limited (Formerly Sagar Soya Products Limited) Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended:

To,
The Board of Directors,
SIGNATURE GREEN CORPORATION LIMITED
(FORMELY SAGAR SOYA PRODUCTS LIMITED)

Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying standalone quarterly financial results of **SIGNATURE GREEN CORPORATION LIMITED (FORMELY SAGAR SOYA PRODUCTS LIMITED)** (the company) for the quarter ended 31st March, 2026 and the year to date results for the period from 1st April, 2025 to 31st March, 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. are 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 recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit/loss and other comprehensive income and other financial information for the quarter ended 31st March, 2026 as well as the year to date results for the period from 1st April, 2025 to 31st March, 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 thereunder, 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.

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 interim financial statements. 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/loss 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 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 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 skepticism throughout the audit. We also:

- 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.
- 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.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- 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



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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 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 statement includes the financial results for the quarter ended 31st March, 2026 being the balancing figure between the audited figures in respect of the full financial year ended 31st March, 2026 and published unaudited year to date figures up to third quarter of the current financial year, which were subject to limited review by us.

For, M/s. C P JARIA & CO.,
Chartered Accountants
FRN: 104058W

Pankaj Jain

CA PANKAJ KUMAR JAIN
(Partner)
(Membership No.: 112020)



Date: May 25, 2026
Place: Mumbai

UDIN : 26112020XHQNHS1344

SIGNATURE GREEN CORPORATION LIMITED

(FORMERLY KNOWN AS SAGAR SOYA PRODUCTS LIMITED)

CIN: L15141MH1982PLC267176

Regd Off: 32, Vyapar Bhawan, 49, P.D.Mello Road, Mumbai

Statement of Standalone audited Results for the Quarter and year ended 31/03/2026

		Rs. in Lakhs				
		Quarter Ended			Year Ended	
Particulars		31-03-2026	31-12-2025	31-03-2025	31-03-2026	31-03-2025
		(Audited)	(Un-Audited)	(Audited)	(Audited)	(Audited)
I	Revenue from Operations	2.89	0.00	0.00	2.89	0.00
II	Other Income	18.48	19.49	26.52	89.62	78.45
III	Total Revenue (I+II)	21.37	19.49	26.52	92.51	78.45
IV	Expenses					
	a) Cost of Material Consumed	0.00	0.00	0.00	0.00	0.00
	b) Purchase of Stock in trade	2.89	0.00	0.00	2.89	0.00
	c) Changes in inventories of finished goods, Work in progress and stock in trade	0.00	0.00	0.00	0.00	0.00
	d) Employee benefits expenses	5.09	3.98	3.31	13.00	10.67
	e) Finance Cost	0.00	0	0.00	0.00	0.00
	f) Depreciation and amortisation expenses	1.73	1.77	2.04	7.01	8.25
	g) Other expenses	20.94	10.42	3.70	42.32	21.18
	Total Expenses (IV)	30.65	16.17	9.05	65.22	40.10
V	Profit/(loss) before exceptional items and tax (III-IV)	-9.28	3.32	17.47	27.29	38.35
VI	Exceptional Items	0.00	0.00	0.00	0.00	0.00
VII	Profit/(loss) Before Tax (V-VI)	-9.28	3.32	17.47	27.29	38.35
VIII	Tax expense					
	a) Current Tax	8.50	0.00	9.98	8.50	9.98
	b) Deffered Tax	-1.05	0.00	-2.47	-1.05	-2.47
IX	Profit/ (Loss) for the period from continuing operations (VII-VIII)	-16.73	3.32	9.96	19.84	30.84
X	Profit/ (Loss) from discontinued operations	0.00	0.00	0.00	0.00	0.00
XI	Tax expense of discontinued operations	0.00	0.00	0.00	0.00	0.00
XII	Profit/ (Loss) from discontinuing operations (after tax) (X-XI)	0.00	0.00	0.00	0.00	0.00
XIII	Profit/ (Loss) for the period (IX+XII)	-16.73	3.32	9.96	19.84	30.84
XIV	Other Comprehensive Income					
	A. (i) Items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00
	(ii) Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00
	B. (i) Items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00
	(ii) Income tax relating to items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00
XV	Total Comprehensive Income for the period (XIII+XIV)Comprising Profit (Loss) and Other comprehensive Income for the period)	0.00	0.00	0.00	0.00	0.00
XVI	Earning per equity share (for continuing operation):					
	(1) Basic	-0.46	0.09	0.28	0.55	0.86
	(2) Diluted	-0.46	0.09	0.28	0.55	0.86
XVII	Earning per equity share (for discontinued operation):					
	(1) Basic	0.00	0.00	0.00	0.00	0.00
	(2) Diluted	0.00	0.00	0.00	0.00	0.00
XVIII	Earning per equity share (for discontinued & continuing operation):					
	(1) Basic	-0.46	0.09	0.28	0.55	0.86
	(2) Diluted	-0.46	0.09	0.28	0.55	0.86

Notes-

1. The above results were reviewed by the Audit Committee and have been taken on record by the Board of Directors of the Company at their meeting held on May, 25, 2026
2. The Standalone Financial Results for the year ended March 31, 2026 were audited by the Statutory Auditors of the Company and have expressed an unmodified opinion on the results.
3. During the Quarter under review, the Company has completed 100% acquisition of equity shares of Arvind Foods Limited, an unlisted public company, thereby obtaining control over the said entity. Accordingly, Arvind Foods Limited has been considered as a Wholly Owned subsidiary of the Company with effect from the acquisition date, and its financial results have been consolidated in accordance with the applicable provisions of the Companies Act, 2013 and Indian Accounting Standards (Ind AS).
4. During the Quarter under review, the Company has vide Board Meeting dated 24th April, 2026 approved the draft Scheme of Merger by
5. The entire operations of the Company relate to only one segment hence reporting as defined in AS 17 is not applicable
6. The figures for the quarter ended March, 31, 2026 are balancing figures between the Audited figures in respect of the full financial year and published year to date figures upto the third quarter of the current financial year.
7. There are no related party transaction during the Half year ending 31st March, 2026. Accordingly the disclosures for Non-applicability of
8. Previous year figures have been regrouped or reclassified wherever necessary
9. There are no outstanding defaults on loans and debt securities, therefore statement on the same is not forming part of this results.
10. The Quarterly and Yearly Financial Results of the Company have been prepared in accordance with The Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards) (Amendment) Rules 2016.

**For Signature Green Corporation Limited
Formerly known as Sagar Soya Products Limited**



**ARVINDBHAI CHHOTABHAI PATEL
WHOLE TIME DIRECTOR AND CFO
DIN: 00024070**

Place: Mumbai
Date: 25-05-2026

**Statement of Assets & Liabilities of SIGNATURE GREEN CORPORATION LIMITED
(FORMERLY KNOWN AS SAGAR SOYA PRODUCTS LIMITED)**

Standalone Statement of Assets & Liabilities PARTICULARS	Amt in Lacs	
	As at year ended 31/03/2026	As at year ended 31/03/2025
	AUDITED	AUDITED
ASSETS		
1 . Non-current assets		
(A) Property, Plant and Equipment	44.00	51.00
(B) Capital work-in-progress	0.00	0.00
(C) Investment Property	0.00	0.00
(D) Goodwill	0.00	0.00
(E) Other Intangible assets	0.00	0.00
(F) Intangible assets under development	0.00	0.00
(G) Biological Assets other than bearer plants	0.00	0.00
(H) Financial Assets		
(i) Investments	113.56	19.68
(ii) Trade receivables	0.00	0.00
(iii) Loans	0.00	0.00
(I) Deferred tax assets (net)	0.00	0.00
(J) Other non-current assets	16.60	12.31
2. Current assets		
(A) Inventories	0.00	0.00
(B) Financial Assets		
(i) Investments	0.00	0.00
(ii) Trade receivables	31.46	25.23
(iii) Cash and cash equivalents	116.50	127.51
(iv) Bank balances other than(iii) above	0.00	0.00
(v) Loans	0	0
(vi) Others (to be specified)	0.00	0.00
(C) Current Tax Assets (Net)	0.00	0.00
(D) Other current assets	1055.48	1128.54
Total Assets	1377.60	1364.27
EQUITY AND LIABILITIES		
1. Equity		
(A) Equity Share capital	359.79	359.79
(B) Other Equity	979.10	962.42
2. Liabilities		
(I) Non-current liabilities		
(A) Financial Liabilities		
(i) Borrowings	0.00	0.00
(ii) Trade payables	0.00	0.00
(iii) Other financial liabilities	0.00	0.00
(B) Provisions	0.00	0.00
(C) Deferred tax liabilities (Net)	8.03	9.09
(D) Other non-current liabilities	0.00	0.00
(II) Current liabilities		
(A) Financial Liabilities		
(i) Borrowings	0.00	0.00
(ii) Trade payables	0.00	0.00
(iii) Other financial liabilities	0.00	0.00
(B) Other current liabilities	0.00	0.00
(C) Provisions	30.68	32.97
(d) Current Tax Liabilities (Net)	0.00	0.00
Total Equity and Liabilities	1377.60	1364.27

SIGNATURE GREEN CORPORATION LIMITED
(FORMERLY KNOWN AS SAGAR SOYA PRODUCTS LIMITED)
CASH FLOW STATEMENT FOR THE YEAR ENDED ON 31 MARCH 2026

Particulars	Amt in lacs	
	Year Ended	
	31-Mar-26	31-Mar-25
A. CASH FLOW FROM OPERATING ACTIVITY		
Profit before Taxation	27.28	38.35
Adjustment for:		
Loss on sale of Assets	0.00	0.00
Depreciation	7.01	8.25
Operating Profit before working capital changes	34.29	46.60
Changes in working capital :-		
Increase/(Decrease) in trade payables	0.00	0.00
Increase/(Decrease) in other current liabilities	(2.29)	3.82
Increase/(Decrease) in short term provision	0.00	0.00
Increase/(Decrease) in Long-term borrowings	0.00	(171.77)
Increase/(Decrease) in short-term borrowings	0.00	0.00
(Increase)/Decrease in trade receivables	(6.23)	1.77
(Increase)/Decrease in inventories	0.00	0.00
(Increase)/Decrease in other Financial Assets	73.05	(873.43)
(Increase)/Decrease in Long Term loans and advances	0.00	0.00
(Increase)/Decrease in Short Term loans and advances	0.00	0.00
(Increase)/Decrease in Non- current Financial Assets	(4.29)	(0.18)
Increase/(Decrease) in last year provision	0.00	0.00
Cash generated from Operations	94.53	(993.19)
Less:- Taxes paid (For previous year)	11.66	10.91
Net Cash generated from operations before extraordinary items	82.87	(1004.10)
Extraordinary items	0.00	0.00
Net Cash generated from operating activities	(A) 82.87	(1004.10)
B. CASH FLOW FROM INVESTING ACTIVITY		
Fixed Asset (Purchased)/Sold	0.00	0.00
Share (Purchase)/Sold	(93.88)	0.00
Net Cash generated from Investing activities	(B) (93.88)	0.00
C. CASH FLOW FROM FINANCING ACTIVITY		
Increase/(decrease) in ShareS/ Warrant Application	0.00	842.85
(Increase)/decrease in Investments	0.00	0.00
Net Cash generated from Financing activities	(C) 0.00	842.85
Net Increase/(Decrease) in cash and cash equivalents (A+B+C)	(11.01)	(161.25)
CASH & CASH EQUIVALENTS, AT THE BEGINNING OF YEAR	127.51	288.76
CASH & CASH EQUIVALENTS, AT THE END OF YEAR	116.50	127.51

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Independent Auditor's Report (Unmodified opinion) on Audited Consolidated Quarterly Financial Results and Year to Date Results of Signature Green Corporation Limited (Formerly Sagar Soya Products Limited) Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended:

To,
The Board of Directors,
SIGNATURE GREEN CORPORATION LIMITED
(FORMELY SAGAR SOYA PRODUCTS LIMITED)

Report on the audit of the Consolidated Financial Results

Opinion

We have audited the accompanying Statements of Consolidated financial results of **SIGNATURE GREEN CORPORATION LIMITED (FORMELY SAGAR SOYA PRODUCTS LIMITED)** (hereinafter referred to as the "Holding Company") and its Subsidiary, (the Holding Company and its Subsidiary together referred to as "the Group"), for the Quarter and Year ended March 31, 2026, attached herewith, being submitted by the Holding 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, and based on the consideration of the reports of the other auditors on separate financial statements I financial information of the Subsidiary and the Associate, the Statement:

- a. Includes the results of the following entities;
 - Arvind Foods Limited (Subsidiary)
- b. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations, as amended; and
- c. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards, and other accounting principles generally accepted in India, of consolidated total comprehensive income of the net loss and other comprehensive income and other financial information of the group for the quarter ended 31.03.2026 and for the period from 01.04.2025 to 31.03.2026.

We did not audit the financial results of Subsidiary included in the consolidated financial results, whose financial results reflect total assets of Rs. 94.29 lacs as at 31.03.2026, total revenues of Rs.0.78 lacs and profit after tax of Rs. 0.02 lacs for the period from 01.04.2025_ to 31.03.2026 respectively, and cash inflows of Rs. 0.93 lacs for the period from 01.04.2025 to 31.03.2026 , as considered in the consolidated financial results. These financial statements / financial information/financial results have been audited by other auditors whose reports have been furnished to us by the Management and our opinion on the consolidated financial results, in so far as it relates to the amounts and disclosures included in respect of such report.

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 SAs are further described in the "Auditor's



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Responsibilities for the Audit of the Consolidated Financial Results" section of our report. We are independent of the Group and its Associate 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 Consolidated financial statements 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 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 Consolidated Financial Results.

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 interim financial statements.

The Company's Management and the Board of Directors are responsible for the preparation and presentation of these Consolidated financial results that give a true and fair view of the net profit / loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act 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 the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring 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 Management and 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 is responsible for overseeing the Company's financial reporting process.

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 skepticism throughout the audit. We also:

- 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.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements on whether the company has adequate



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internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the financial results made by the Management and Board of Directors.
- Conclude on the appropriateness of the Management and 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 appropriateness of this assumption. 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 Consolidated 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.
- Evaluate the overall presentation, structure and content of the Consolidated financial results, including the disclosures and whether the Consolidated 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 Consolidated financial results include the results for the quarter and year ended 31st 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.

For, M/s. C P JARIA & CO.,
Chartered Accountants
FRN: 104058W

Pankaj Kumar Jain

CA PANKAJ KUMAR JAIN
(Partner)
(Membership No.: 112020)



Date: May 25, 2026
Place: Mumbai

UDIN : 26112020LQTYKO1302

SIGNATURE GREEN CORPORATION LIMITED

(FORMERLY KNOWN AS SAGAR SOYA PRODUCTS LIMITED)

CIN: L15141MH1982PLC267176

Regd Off: 32, Vyapar Bhawan, 49, P.D.Mello Road, Mumbai

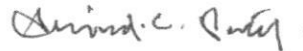
Statement of Consolidated audited Results for the Quarter and year ended 31/03/2026

		Rs. in Lakhs				
		Quarter Ended			Year Ended	
		31-03-2026	31-12-2025	31-03-2025	31-03-2026	31-03-2025
Particulars		(Audited)	(Un-Audited)	(Audited)	(Audited)	(Audited)
I	Revenue from Operations	2.89	0.00	0.00	2.89	0.00
II	Other Income	18.91	19.84	26.52	90.40	78.45
III	Total Revenue (I+II)	21.80	19.84	26.52	93.29	78.45
IV	Expenses					
	a) Cost of Material Consumed	0.00	0.00	0.00	0.00	0.00
	b) Purchase of Stock in trade	2.89	0.00	0.00	2.89	0.00
	c) Changes in inventories of finished goods, Work in progress and stock in trade	0.00	0.00	0.00	0.00	0.00
	d) Employee benefits expenses	5.09	3.98	3.31	13.00	10.67
	e) Finance Cost	0.00	0	0.00	0.00	0.00
	f) Depreciation and amortisation expenses	1.73	1.77	2.04	7.01	8.25
	g) Other expenses	21.09	11.03	3.70	43.08	21.18
	Total Expenses (IV)	30.80	16.78	9.05	65.98	40.10
V	Profit/(loss) before exceptional items and tax (III-IV)	-9.00	3.06	17.47	27.31	38.35
VI	Exceptional Items	0.00	0.00	0.00	0.00	0.00
VII	Profit/(loss) Before Tax (V-VI)	-9.00	3.06	17.47	27.31	38.35
VIII	Tax expense					
	a) Current Tax	8.50	0.00	9.98	8.50	9.98
	b) Deffered Tax	-1.05	0.00	-2.47	-1.05	-2.47
IX	Profit/ (Loss) for the period from continuing operations (VII-VIII)	-16.45	3.06	9.96	19.86	30.84
X	Profit/ (Loss) from discontinued operations	0.00	0.00	0.00	0.00	0.00
XI	Tax expense of discontinued operations	0.00	0.00	0.00	0.00	0.00
XII	Profit/ (Loss) from discontinuing operations (after tax) (X-XI)	0.00	0.00	0.00	0.00	0.00
XIII	Profit/ (Loss) for the period (IX+XII)	-16.45	3.06	9.96	19.86	30.84
XIV	Other Comprehensive Income					
	A. (i) Items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00
	(ii) Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00
	B. (i) Items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00
	(ii) Income tax relating to items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00
XV	Total Comprehensive Income for the period (XIII+XIV) Comprising Profit (Loss) and Other comprehensive Income for the period)	0.00	0.00	0.00	0.00	0.00
XVI	Earning per equity share (for continuing operation):					
	(1) Basic	-0.45	0.08	0.28	0.55	0.86
	(2) Diluted	-0.45	0.08	0.28	0.55	0.86
XVII	Earning per equity share (for discontinued operation):					
	(1) Basic	0.00	0.00	0.00	0.00	0.00
	(2) Diluted	0.00	0.00	0.00	0.00	0.00
XVIII	Earning per equity share (for discontinued & continuing operation):					
	(1) Basic	-0.45	0.08	0.28	0.55	0.86
	(2) Diluted	-0.45	0.08	0.28	0.55	0.86

Notes-

1. The above results were reviewed by the Audit Committee and have been taken on record by the Board of Directors of the Company at their meeting held on May, 25, 2026
2. The **Consolidated** Financial Results for the year ended March 31, 2026 were audited by the Statutory Auditors of the Company and have expressed an unmodified opinion on the results.
3. During the Quarter under review, the Company has completed 100% acquisition of equity shares of Arvind Foods Limited, an unlisted public company, thereby obtaining control over the said entity. Accordingly, Arvind Foods Limited has been considered as a Wholly Owned subsidiary of the Company with effect from the acquisition date, and its financial results have been consolidated in accordance with the applicable provisions of the Companies Act, 2013 and Indian Accounting Standards (Ind AS).
4. During the Quarter under review, the Company has vide Board Meeting dated 24th April, 2026 approved the draft Scheme of Merger by Absorption or Scheme of Amalgamation with Arvind Foods Limited (Transferor Company/ Wholly Owned Subsidiary
5. The entire operations of the Company relate to only one segment hence reporting as defined in AS 17 is not applicable
6. The figures for the quarter ended March, 31 ,2026 are balancing figures between the Audited figures in respect of the full financial year and published year to date figures upto the third quarter of the current financial year.
7. There are no related party transaction during the Half year ending 31st March, 2026. Accordingly the disclosures for Non-applicability of Related Party Transaction is provided in Integrated Financials Filing
8. Previous year figures have been regrouped or reclassified wherever necessary
9. There are no outstanding defaults on loans and debt securities, therefore statement on the same is not forming part of this
10. The Quarterly and Yearly Financial Results of the Company have been prepared in accordance with The Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards) (Amendment) Rules 2016.

**For Signature Green Corporation Limited
Formerly known as Sagar Soya Products Limited**



**ARVINDBHAI CHHOTABHAI PATEL
WHOLE TIME DIRECTOR AND CFO
DIN: 00024070**

P ac Mumbai
Dat: 25-05-2026

**Statement of Assets & Liabilities of SIGNATURE GREEN CORPORATION LIMITED
(FORMERLY KNOWN AS SAGAR SOYA PRODUCTS LIMITED)**

Consolidated Statement of Assets & Liabilities	Amt in Lacs	
PARTICULARS	As at year ended 31/03/2026	As at year ended 31/03/2025
	AUDITED	AUDITED
ASSETS		
1. Non-current assets		
(A) Property, Plant and Equipment	121.41	51.00
(B) Capital work-in-progress	0.00	0.00
(C) Investment Property	0.00	0.00
(D) Goodwill	0.00	0.00
(E) Other Intangible assets	0.00	0.00
(F) Intangible assets under development	0.00	0.00
(G) Biological Assets other than bearer plants	0.00	0.00
(H) Financial Assets		
(i) Investments	19.95	19.68
(ii) Trade receivables	0.00	0.00
(iii) Loans	0.00	0.00
(I) Deferred tax assets (net)	0.00	0.00
(J) Other non-current assets	16.78	12.31
2. Current assets		
(A) Inventories	0.00	0.00
(B) Financial Assets		
(i) Investments	0.00	0.00
(ii) Trade receivables	31.46	25.23
(iii) Cash and cash equivalents	132.82	127.51
(iv) Bank balances other than(iii) above	0.00	0.00
(v) Loans	0	0
(vi) Others (to be specified)	0.00	0.00
(C) Current Tax Assets (Net)	0.00	0.00
(D) Other current assets	1055.76	1128.54
Total Assets	1378.18	1364.27
EQUITY AND LIABILITIES		
1. Equity		
(A) Equity Share capital	359.79	359.79
(B) Other Equity	979.13	962.42
2. Liabilities		
(I) Non-current liabilities		
(A) Financial Liabilities		
(i) Borrowings	0.00	0.00
(ii) Trade payables	0.00	0.00
(iii) Other financial liabilities	0.00	0.00
(B) Provisions	0.00	0.00
(C) Deferred tax liabilities (Net)	8.03	9.09
(D) Other non-current liabilities	0.00	0.00
(II) Current liabilities		
(A) Financial Liabilities		
(i) Borrowings	0.00	0.00
(ii) Trade payables	0.00	0.00
(iii) Other financial liabilities	0.00	0.00
(B) Other current liabilities	0.00	0.00
(C) Provisions	31.23	32.97
(d) Current Tax Liabilities (Net)	0.00	0.00
Total Equity and Liabilities	1378.18	1364.27

Signature

SIGNATURE GREEN CORPORATION LIMITED
(FORMERLY KNOWN AS SAGAR SOYA PRODUCTS LIMITED)
CASH FLOW STATEMENT FOR THE YEAR ENDED ON 31 MARCH 2026

Amt in lacs

Particulars	Year Ended	
	31-Mar-26	31-Mar-25
A. CASH FLOW FROM OPERATING ACTIVITY		
Profit before Taxation	27.31	38.35
Adjustment for:		
Loss on sale of Assets	0.00	0.00
Depreciation	7.01	8.25
Operating Profit before working capital changes	34.32	46.60
Changes in working capital :-		
Increase/(Decrease) in trade payables	0.00	0.00
Increase/(Decrease) in other current liabilities	(1.73)	3.82
Increase/(Decrease) in short term provision	0.00	0.00
Increase/(Decrease) in Long-term borrowings	0.00	(171.77)
Increase/(Decrease) in short-term borrowings	0.00	0.00
(Increase)/Decrease in trade receivables	(6.23)	1.77
(Increase)/Decrease in inventories	0.00	0.00
(Increase)/Decrease in other Financial Assets	72.77	(873.43)
(Increase)/Decrease in Long Term loans and advances	0.00	0.00
(Increase)/Decrease in Short Term loans and advances	0.00	0.00
(Increase)/Decrease in Non- current Financial Assets	(4.47)	(0.18)
Increase/(Decrease) in last year provision	0.00	0.00
	60.34	(1039.79)
Cash generated from Operations	94.66	(993.19)
Less:- Taxes paid (For previous year)	11.66	10.91
Net Cash generated from operations before extraordinary items	83.00	(1004.10)
Extraordinary items	0.00	0.00
Net Cash generated from operating activities	(A) 83.00	(1004.10)
B. CASH FLOW FROM INVESTING ACTIVITY		
Fixed Asset (Purchased)/Sold	(77.42)	0.00
Share (Purchase)/Sold	(0.27)	0.00
Net Cash generated from Investing activities	(B) (77.69)	0.00
C. CASH FLOW FROM FINANCING ACTIVITY		
Increase/(decrease) in ShareS/ Warrant Application	0.00	842.85
(Increase)/decrease in Investments	0.00	0.00
Net Cash generated from Financing activities	(C) 0.00	842.85
Net Increase/(Decrease) in cash and cash equivalents (A+B+C)	5.31	(161.25)
CASH & CASH EQUIVALENTS, AT THE BEGINNING OF YEAR	127.51	288.76
CASH & CASH EQUIVALENTS, AT THE END OF YEAR	132.82	127.51

Anish K. Patil

SIGNATURE GREEN CORPORATION LIMITED

(formerly known as Sagar Soya Products Limited)

CIN: L15141MH1982PLC267176

Regd. Office: 32, Vyapar Bhavan, 49, P.D. Mello Road, Mumbai, Maharashtra-400009

Visit us at: www.sagarsoyaproducts.com, Email: compliance.ssp@gmail.com, Contact: 9327399230

Declaration of Unmodified Audit Report pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015

I, Pooja Vipin Mandhana, Company Secretary and Compliance Officer of Signature Green Corporation Limited (formerly known as Sagar Soya Products Limited) having its registered office at Office No. 32, Vyapar Bhavan, 49, P.D. Mello Road, Mumbai - 400 009, Maharashtra, hereby declare that M/s. C.P. Jaria & Co., Statutory Auditors of the Company, have issued an Audit Report with Unmodified opinion on Audited Financial Results of the Company (Standalone) for the quarter and year ended **31st March, 2026**.

This declaration is given pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended and Circular No. CIR/CFD/CMD/56/2016 dated May 27, 2016.

Kindly take this declaration on record.

Thanking you,

**FOR SIGNATURE GREEN CORPORATION LIMITED
(formerly known as Sagar Soya Products Limited)**

**POOJA VIPIN MANDHANA
COMPANY SECRETARY & COMPLIANCE OFFICER
ACS: 41134**



SIGNATURE GREEN CORPORATION LIMITED

(formerly known as Sagar Soya Products Limited)

CIN: L15141MH1982PLC267176

Regd. Office: 32, Vyapar Bhavan, 49, P.D. Mello Road, Mumbai, Maharashtra-400009

Visit us at: www.sagarsoyaproducts.com, Email: compliance.ssp@gmail.com, Contact: 9327399230

Annexure B

Disclosure of Information pursuant to Regulation 30 of SEBI (LODR) Regulations, 2015 read with SEBI Circular No. HO/49/14/14(7)2025-CFD-POD2/1/3762/2026 dated 30th January, 2026

Name of the Auditor	M/s Ajit Jain & Co., Chartered Accountants (Firm Registration Number: 006199C, Membership No: 074943)
Reason for change viz. appointment, resignation, removal, death or otherwise.	Appointment as Internal Auditor of the Company
Date of appointment/cessation (as applicable) and term of appointment	Date of Appointment: 25 th May, 2026 Term of appointment: M/s Ajit Jain & Co., Chartered Accountants is appointed as Internal Auditors of the Company for the FY 2026 – 2027.
Brief Profile	M/s Ajit Jain & Co are a qualified Chartered Accountant with experiences in internal audits, risk management, internal controls, and compliance across diverse industries and sectors. They have a strong background in designing and implementing internal control systems, conducting risk-based audits, and ensuring regulatory compliance. The Board is confident that their appointment will strengthen the Company's internal audit framework and contribute to enhanced transparency and accountability.
Disclosure of Relationship with other Directors and Key Managerial Personnel of the Company	Not Applicable

**FOR SIGNATURE GREEN CORPORATION LIMITED
(formerly known as Sagar Soya Products Limited)**

**POOJA VIPIN MANDHANA
COMPANY SECRETARY & COMPLIANCE OFFICER
ACS: 41134**