

# 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: 04th November, 2024

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

**Scrip Code: 532092** 

Subject: Outcome of the Board meeting held on Monday, 04th November, 2024

# 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 Monday 04th November 2024 has inter alia considered and approved the following:

Dear Sir/madam

- 1. Consider, approve & take on record the unaudited Standalone and Consolidated Financial Result for the quarter and half year ended 30th September, 2024 as per Regulation 33 of the listing Regulation.
- 2. To consider and approve proposal for fund raising by equity issue, as may be decided by the Board, subject to requisite approvals.

Board Meeting Commenced at 05:00 P.M. and concluded at 6:15 P.M. You are required to take the same on your records.

Thanking you, Yours faithfully,

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

DEEKSHA PATHAK
COMPANY SECRETARY & COMPLIANCE OFFICER

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 30<sup>th</sup> September, 2024 and the year to date results for the period from 1<sup>st</sup> April, 2024 to 30<sup>th</sup> September, 2024 ("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

Head Office: 1016, Anand Mangal-III, Opp. Core House, Apollo City Centre Lane, Nr. Parimal Cross Road, Ambawadi, Ahmedabad-380 015 Phone: 079 - 4897 1100, 3510 0300 Email: info@sdpmco.com - Website: www.sdpmco.com

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: 04/11/2024

Place: Ahmedabad

For S D P M & Co.

**Chartered Accountants** 

MALAY
SHIRISHBHAI
PANDIT
Date: 2024.11.04 17:20:40
+05'30'

**Malay Pandit (Partner)** 

M.No. 046482 FRN: 126741W

UDIN: 24046482BKCITW1071

CIN: L96906MH1980PLC170432

#### Statement of Cash Flow Annexed to the Balance Sheet as at 30th September 2024

(Rs. In Lacs)

Particulars	30-09-2024	31-03-2024
A. Cash Flow from Operating Activities		
Net Profit before tax and extraordinary Items	(64.35)	(47.93
Adjustments for	-	
Depreciation and amortization expense	0.13	0.33
Operating profit before working capital changes	(64.22)	(47.61
Adjustments for	. 1	
Decrease (Increase) in Trade and other Receivables	(31.17)	10.69
Decrease (Increase) in Inventories	- 1	(396.97)
Increase (Decrease) in Other current Assets	11.62	(59.17
Increase (Decrease) in Short Term Borrowings	-	,
Increase (Decrease) in Trade Payable	(6.81)	(27.66)
Decrease/ (Increase) in Other Non Current Assets	(7.50)	(26.50)
Increase/ (Decrease) in Other Financial Liabilities and provisions	(1.32)	7.59
Cash Generated from operations	(99.40)	(539.64)
Adjustment for extraordinary items	(331-10)	(333.54)
Net Cash From Operating Activites	(99.40)	(539.64)
B. Cash Flow From Investing Activities	(33.70)	(333.04)
Interest & Dividend Income	- 1	
Increase in Investments	(12.00)	-
Purchase of Assets	(12.55)	(0.19)
Net Cash from Investing Activities	(12.00)	(0.19)
C. Cash flow From Financing Activities	(12.00)	(0.19)
Financial Expenses	_	
Money received against Share Warrants	79.05	725.00
Proceeds/(repayment) of Unsecured Loan	75.03	735.98
Net Cash used in Financing Activities	79.05	(36.97)
	75.03	699.01
Net Increase in Cash & Cash Equivalents	(32.35)	150.40
Opening Balance of Cash & Cash Equivalents	168.51	159.18
Closing Balance of Cash & Cash Equivalents	136.16	9.33
	130.10	168.51

Date: 04th November, 2024

Place : Mumbai

By order of the Board of Directors of For EPUJA SPIRITECH LIMITED

**Chetan Merchant Managing Director** 

DIN: 06863321

DIRECTOR

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 2024

Particulars	As at 30 september 2024 (Unaudited)	As at 31 March 2024		
ASSETS	(Unaudifed)	(Audited)		
(1) Non - Current Assets				
(a) Property, Plant and Equipment	0.77	0.90		
(b) Capital work - in - progress	5.,,	0.89		
(c) Goodwill	421.74	424.77		
(d) Financial Assets	721.74	421.74		
i) Investments	15.80	2.00		
(e) Other Non Current Assets	43.40	3.80		
(f) Deferred Tax Asset	0.15	43.40 0.15		
(2) Current Assets		3.23		
(a) Inventories				
(b) Financial assets	949.44	949.44		
(i) Trade receivables				
(ii) Cash and cash equivalents	172.27	141.10		
(d) Other current assets	136.16	168.51		
	139.37	151.00		
TOTAL ASSETS	1,879.09	1,880.03		
EQUITY AND LIABILITIES				
EQUITY				
(a) Equity share capital				
(b) Other Equity	776.10	776.10		
LIABILITIES	907.75	893.05		
(1) Non Current Liabilities				
(a) Financial Liabilities				
(i) Borrowings				
(b) Deferred tax liabilities (Net)	151.46	151.46		
(b) Beleffed tax habilities (Net)	-	-		
(2) Current Liabilities				
(a) Financial Liabilities				
(i) Borrowings				
(i) Trade payables	25.53	-		
(b) Other current liabilities	35.63	42.45		
(c) Provisions	3.42	4.74		
(d) Current tax liabilities (Net)	4.73	12.23		
(a) can can habilities (Net)	-	-		
TOTAL EQUITY AND LIABILITIES	1,879.09	1,880.03		

Date: 04th November, 2024

Place: Mumbai

By order of the Board of Directors of **Epuja Spiritech Limited** 

For EPUJA SPIRITECH LIMITER

**Chetan Merchant Managing Director** DIN: 06863321

DIRECTOR

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 2024

SR.NO.	PARTICULARS	OHADTEDS ENDED			11415.000		AMOUNT RS. IN LACS	
		QUARTERS ENDED 30-09-2024 30-06-2024 30-09-2023			HALF YEAR ENDED		FINANCIAL YEAR	
		UNAUDITED	UNAUDITED	30-09-2023 UNAUDITED	30-09-2024	30-09-2023	ENDED 31/03/2024	
	INCOMES	OHAODITED	ONAUDITED	UNAUDITED	UNAUDITED	UNAUDITED	AUDITED	
1	Revenue from Operations (Net of Taxes)	46.97	15.34	29.02	62.24	42.04	95.91	
Ш	Other Business Income	1.34	2.00	1.87	62.31	43.94	6.67	
Ш	Total Income (I + II)	48.31	17.34	30.89	3.34 65.65	3.39 47.33	102.58	
			27.54	30.03	03.03	47.53	102.30	
IV	EXPENSES.							
(a)	Purchase of Stock in Trade.	29.53		-	29.53	-	396.40	
"	Changes of Inventories of Finished Goods, Work in				23.33			
(b)	Progress, Work in Trade	-	-	-	- 1	-	(396.40	
( C)	Employees Cost	4.05	4.35	11.03	8.40	15.09	18.29	
(e)	Finance Cost	-	-	-	-	-		
(f)	Depreciation and Amortisation Expenses Other Expenses	0.06	0.06	0.18	0.13	0.20	0.33	
(1)	Other Expenses	38.42	53.52	18.74	91.94	43.28	131.90	
	TOTAL EXPENSES (IV (a to f)							
	TOTAL EXPENSES (IV (a to 1)	72.06	57.94	29.96	130.00	58.58	150.52	
	Profit/(Loss) before Exceptional Items and Tax (III-							
V	IV)							
•		(23.75)	(40.60)	0.93	(64.35)	(11.25)	(47.93	
VI	Exceptional Items. & Extraordinary Item							
•••	Exceptional Items. & Extraordinary Item	-	-	-	-	-	-	
VII	Profit/ (Loss) Before Tax (V-VI)	(00.75)						
· · ·	TOTAL (LUSS) DETUTE TAX (V-VI)	(23.75)	(40.60)	0.93	(64.35)	(11.25)	(47.93	
VIII	TAX EXPENSES							
(a)	Current Tax							
(b)	Deferred Tax		-	-	-	-	-	
	Total Tax Expenses		-	-	0.00	-	0.05	
			-	-	0.00	-	0.05	
	NET PROFIT AFTER TAX FROM BUSINESS							
IX	OPERATIONS	(23.75)	(40.60)	0.93	164 351	(44.25)		
		(20170)	(40.00)	0.53	(64.35)	(11.25)	(47.99	
X	Other Comprehensive Income	-	-	-	-			
					-	-	-	
XI	Total Comprehensive Income (IX+X)	(23.75)	(40.60)	0.93	(64.35)	(11.25)	fam an	
			(10100)	0.55	(04.55)	(11.23)	(47.99)	
XII	Paid up Equity Share Capital (Amount in lacs)	776.10	776.10	776.10	776.10	776.10	776 10	
	Rs. 10 Face value per share)	1.00	1.00	1.00	1.00	1.00	776.10	
					2.00	2.00	1.00	
XIII	Other Equity Capital (Reserve & Surplus)	-	-	-	-	_	30.509	
							893.05	
XIV	Earning Per Share (In Rupees) from							
	Continuing Operations (Not Annualized).							
(i)	Basic	(0.03)	(0.05)	0.00	(0.08)	(0.01)	(0.06	
(ii)	Diluted	(0.03)	(0.05)	0.00	(0.08)	(0.01)	(0.06	
							10.00	
XV	Income from Discontinuing Operations	-	-	-	-	-	-	
XVI	Profit /(Loss) from Discontinuing Operations	-	-	-	7=0	_	-	
	Profit/(loss) for the period After Adjustment of							
XVII	discontinuing Operations with Currnet Operations	(23.75)	(40.60)	0.93	(64.35)	(11.25)	(47.99	
							[47.55	

#### NOTES:

- The above Financial Results have been reviewed by the Audit Committee in its meeting held on 04th November 2024 and the same were adopted by 1 the Board of Directors in their meeting held on the same date.
- The statutory auditors have carried out limited review of the standalone unaudited financial results for the quarter ended 30th September 2024 and 2 have issued unmodified review report.
- Figures for the previous period have been regrouped/rearranged/reclassfied wherever considered necessary to correspond with the current period's 3 classification/group's disclosure.

Date: 04th November, 2024

Place: Mumbai

By order of the Board of Directors of

For EPUJA SPIRITECH LIMITES

Chetan Merchant **Managing Director** 

DIN: 06863321





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 30<sup>th</sup> September, 2024 and the year to date results for the period from 1<sup>st</sup> April, 2024 to 30<sup>th</sup> September, 2024 ("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 Head Office: 1016, Anand Mangal-III, Opp. Core House,

Head Office: 1016, Anand Mangal-III, Opp. Core House, Apollo City Centre Lane, Nr. Parimal Cross Road, Ambawadi, Ahmedabad-380 015 Phone: 079 - 4897 1100, 3510 0300 Email:info@sdpmco.com - Website: www.sdpmco.com

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.

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

Date: 04/11/2024

Place: Ahmedabad

For S D P M & Co.

**Chartered Accountants** 

MALAY

Digitally signed by MALAY SHIRISHBHAI SHIRISHBHAI PANDIT Date: 2024.11.04 17:19:12 +05'30'

Malay Pandit (Partner)

M.No. 046482

FRN: 126741W

UDIN: 24046482BKCITX5705

#### 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 2024

(Rs. In Lacs)

	As at 30 contember 3034	(RS. In Lacs)
Particulars	As at 30 september 2024	As at 31 March 2024
Particulars	(Unaudited)	(Audited)
ASSETS	Consolidated	Standalone
(1) Non - Current Assets	0.77	0.00
(a) Property, Plant and Equipment	0.77	0.89
(b) Capital work - in - progress		
(c) Goodwill	421.74	421.74
(d) Financial Assets		-
i) Investments	15.80	3.80
(e) Other Non Current Assets	43.40	43.40
(f) Deferred Tax Asset	0.15	0.15
(2) Current Assets		
(a) Inventories	949.44	949.44
(b) Financial assets	-	
(i) Trade receivables	172.27	141.10
(ii) Cash and cash equivalents	136.16	168.51
(d) Other current assets	139.37	151.00
(,, , , , , , , , , , , , , , , , , , ,		
TOTAL ASSETS	1,879.09	1,880.03
	-	
EQUITY AND LIABILITIES		
EQUITY		
(a) Equity share capital	776.10	776.10
(b) Other Equity	907.75	893.05
LIABILITIES	307.73	033.03
(1) Non Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	151.46	151.46
(b) Deferred tax liabilities (Net)	131.40	131.40
(b) Deferred tax habilities (Net)	-	-
(2) Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	_	-
(i) Trade payables	35.63	42.45
(b) Other current liabilities	3.42	4.74
(c) Provisions	4.73	12.23
(d) Current tax liabilities (Net)	-	-
TOTAL EQUITY AND LIABILITIE	S 1,879.09	1,880.03

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 2024

AMOUNT RS. IN LACS

		AMOUNT RS. IN LACS						
SR.NO.	PARTICULARS	QUARTERS ENDED			HALF YEAR ENDED		FINANCIAL YEAR	
		30-09-2024	30-06-2024	30-09-2023	30-09-2024	30-09-2023	ENDED 31/03/2024	
		UNAUDITED	UNAUDITED	UNAUDITED	UNAUDITED	UNAUDITED	AUDITED	
		CONSOLIDATED	CONSOLIDATED	STANDALONE	CONSOLIDATED	STANDALONE	STANDALONE	
	INCOMES							
I	Revenue from Operations (Net of Taxes)	46.97	15.34	29.02	62.31	43.94	95.91	
II	Other Business Income	1.34	2.00	1.87	3.34	3.39	6.67	
III	Total Income (I + II)	48.31	17.34	30.89	65.65	47.33	102.58	
	, ,							
IV	EXPENSES.							
(a)	Purchase of Stock in Trade.	29.53	-	-	29.53	-	396.40	
(-/	Changes of Inventories of Finished Goods, Work in							
(b)	Progress, Work in Trade	_	-	_	_	_	(396.40)	
(C)	Employees Cost	4.05	4.35	11.03	8.40	15.09	18.29	
(d)	Finance Cost	-	-	-	-	-	-	
(e)	Depreciation and Amortisation Expenses	0.06	0.06	0.18	0.13	0.20	0.33	
(f)	Other Expenses	38.42	53.52	18.74	91.94	43.28	131.90	
(1)	Other Expenses	36.42	33.32	10.74	91.94	43.20	131.50	
	TOTAL EXPENSES (IV (a to f)	72.06	57.94	29.96	130.00	58.58	150.52	
	TOTAL EXPENSES (IV (a to 1)	72.00	37.54	25.50	130.00	38.36	150.52	
	Profit/(Loss) before Exceptional Items and Tax (III-							
V	IV)	(23.75)	(40.60)	0.03	(64.35)	(11.25)	(47.02)	
v	iv)	(23.73)	(40.60)	0.93	(04.33)	(11.25)	(47.93)	
VI	Eventional Itoms & Evtraordinary Itom	-	<u> </u>	-	_	_		
VI	Exceptional Items. & Extraordinary Item	-	-	-	-	-	<u>-</u>	
1/11	Durfit / /Lara Nafaur Tau / / / ///	(22.75)	(40.50)	0.02	(64.35)	(44.35)	(47.03)	
VII	Profit/ (Loss) Before Tax (V-VI)	(23.75)	(40.60)	0.93	(64.35)	(11.25)	(47.93)	
1/111	TAX EXPENSES							
VIII								
(a)	Current Tax	-	=	-	-	-	-	
(b)	Deferred Tax	-	-	-	0.00	-	0.05	
	Total Tax Expenses	-	-	-	0.00	-	0.05	
137	NET PROFIT AFTER TAX FROM BUSINESS	(22.75)	(40.50)		(64.25)	(44.05)	(47.00)	
IX	OPERATIONS	(23.75)	(40.60)	0.93	(64.35)	(11.25)	(47.99)	
Х	Other Comprehensive Income	-	-	-	-	-	-	
	T + 10 (1) (1) (1) (1)	(22.75)	(40.50)		(64.25)	(44.05)	(47.00)	
XI	Total Comprehensive Income (IX+X)	(23.75)	(40.60)	0.93	(64.35)	(11.25)	(47.99)	
VII	Daild our Facility Change Courity (Assessment in Inc.)	776.40	776.40	776 40	776.40	776.40	776.10	
XII	Paid up Equity Share Capital (Amount in lacs)	776.10	776.10	776.10	776.10	776.10	776.10	
	Rs. 10 Face value per share)	1.00	1.00	1.00	1.00	1.00	1.00	
V/III							202.05	
XIII	Other Equity Capital (Reserve & Surplus)	-	-	-	-	-	893.05	
VIV./	Family - Day Chang /In Days and family							
XIV	Earning Per Share (In Rupees) from							
(:)	Continuing Operations (Not Annualized).	(0.02)	(0.05)	0.00	(0.00)	(0.04)	(0.05)	
(i)	Basic	(0.03)	(0.05)	0.00	(0.08)	(0.01)	(0.06)	
(ii)	Diluted	(0.03)	(0.05)	0.00	(0.08)	(0.01)	(0.06)	
V//	Income from Discontinuing Operations							
XV	Income from Discontinuing Operations	-	-	=	-	-	-	
XVI	Profit /(Loss) from Discontinuing Operations	-	_	_	-	-		
AVI	Transfersor from Discontinuing Operations	-			-	-		
	Profit/(loss) for the period After Adjustment of							
V\/II		(22.75)	/40 CO\	0.00	ICA 35\	/44 35\	(47.00)	
XVII	discontinuing Operations with Currnet Operations	(23.75)	(40.60)	0.93	(64.35)	(11.25)	(47.99)	

#### NOTES:

- 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.
- The above Consolidated Financial Results have been reviewed by the Audit Committee in its meeting held on 04th November 2024 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 2024 and have issued unmodified review report.
- Figures for the previous period have been regrouped/ rearranged/ reclassfied wherever considered necessary to correspond with the current period's classification/group's disclosure.
- The consolidated financial statements are prepared in accordance with principles and procedures set out in the Indian Accounting Standards ("Ind AS 110")

  5 "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.

As the wholly owned subsidiary incorporated on 10th May, 2024, the financial results of the quarter and half year ended 30th September, 2023 and for the quarter and year ended 31st March, 2024 has been prepared on standalone basis. We have taken the figures of the same period as per standalone financial results.

#### CIN: L96906MH1980PLC170432

#### Consolidated Statement of Cash Flow Annexed to the Balance Sheet as at 30th September 2024

(Rs. In Lacs)

Particulars	30-09-2024	31-03-2024	
A. Cash Flow from Operating Activities			
Net Profit before tax and extraordinary Items	(64.35)	(47.93)	
Adjustments for	-		
Depreciation and amortization expense	0.13	0.33	
Operating profit before working capital changes	(64.22)	(47.61)	
Adjustments for			
Decrease (Increase) in Trade and other Receivables	(31.17)	10.69	
Decrease (Increase) in Inventories	-	(396.97)	
Increase (Decrease) in Other current Assets	11.62	(59.17)	
Increase (Decrease) in Short Term Borrowings	-	-	
Increase (Decrease) in Trade Payable	(6.81)	(27.66)	
Decrease/ (Increase) in Other Non Current Assets	(7.50)	(26.50)	
Increase/ (Decrease) in Other Financial Liabilities and provisions	(1.32)	7.59	
Cash Generated from operations	(99.40)	(539.64)	
Adjustment for extraordinary items	-	-	
Net Cash From Operating Activites	(99.40)	(539.64)	
B. Cash Flow From Investing Activities			
Interest & Dividend Income	-	-	
Increase in Investments	(12.00)	-	
Purchase of Assets	-	(0.19)	
Net Cash from Investing Activities	(12.00)	(0.19)	
C. Cash flow From Financing Activities			
Financial Expenses	-	-	
Money received against Share Warrants	79.05	735.98	
Proceeds/(repayment) of Unsecured Loan	-	(36.97)	
Net Cash used in Financing Activities	79.05	699.01	
Net Increase in Cash & Cash Equivalents	(32.35)	159.18	
Opening Balance of Cash & Cash Equivalents	168.51	9.33	
Closing Balance of Cash & Cash Equivalents	136.16	168.51	