



# 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: 14/02/2025

**To,  
BSE LTD  
Phiroze Jeejeebhoy Tower,  
Dalal Street Fort,  
Mumbai-400001**

**Scrip Code – 532092/ Scrip ID – EPUJA**

**Subject: Integrated Filing (Financials) for the quarter and nine months ended 31st December, 2024**

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated 31 December, 2024, read with BSE Circular No. 20250102-4 and NSE Circular No. NSE/CML/2025/02 both dated January 2, 2025, we are submitting herewith Integrated Filing (Financial) for the quarter and nine months ended on 31st December, 2024 as per the details mentioned below:

- A. Financial Results** - Attached as Annexure-I
- B. Statement on Deviation or Variation for proceeds of Public Issue, Rights Issue, Preferential Issue, Qualified Institutions Placement Etc.** – Applicable
- C. Format for disclosing outstanding default on loans and debt securities** - Not applicable as there is no default on loans outstanding as on December 31, 2024 and the Company has not issued any debt securities
- D. Format for disclosure of Related Party Transactions** (applicable only for half-yearly filings i.e., 2nd and 4th quarter) - Not Applicable for the quarter ended December 31, 2024.

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



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Off Ganapatrao Kadam Marg, Lower Parel, Mumbai - 400013  
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**E. Statement on impact of audit qualifications** (for audit report with modified opinion) submitted along with annual audited financial results (applicable only for Annual Filing i.e., 4th quarter) - Not Applicable for the quarter ended December 31, 2024.

Kindly take the same on your records.

**For, Epuja Spiritech Limited  
(Formerly known as Sagar Productions Limited)**

DEEKSHA PATHAK Digitally signed by  
DEEKSHA PATHAK  
Date: 2025.02.14  
17:42:29 +05'30'

**Deeksha Tiwari  
Company Secretary and Compliance officer**

**Place:** Mumbai

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

**Limited Review Report on Un-Audited Standalone Quarterly Financial Results of Epuja Spiritech Limited (Formerly known as Sagar Productions Limited) pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015 for the period ended on December 31, 2024.**

To

Board of Directors of

Epuja Spiritech Limited (Formerly known as Sagar Productions Limited)

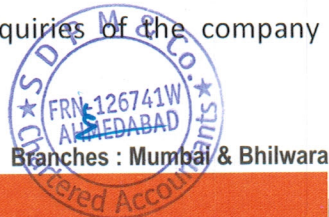
Mumbai

**INTRODUCTION**

1. We have reviewed the accompanying statement of Un-Audited Standalone Financial Results of **Epuja Spiritech Limited (Formerly known as Sagar Productions Limited)** (“the Company”) for the Quarter ended on December 31, 2024, and year to date results for the period from April 01, 2024 to December 31, 2024 (“the Statement”) attached herewith. This Statement, which is the responsibility of the Company’s Management and approved by the Company’s Board of Directors, has been prepared pursuant to the requirements Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended (the “Listing Regulations”).
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.

**SCOPE OF 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



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

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.

#### **CONCLUSION**



4. Based on our review conducted as stated in above Paragraph, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard ("Ind AS") specified under section 133 of the Companies Act, 2013 as amended read with relevant rules issued there under and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in the terms of Listing Regulation including the manner in which it is to be disclosed, or that it contains any material misstatement.

**Date : 11/02/2025**

**Place : Ahmedabad**

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

**Chartered Accountants**



**Sunil Dad**

**M.No. 120702**

**FRN : 126741W**

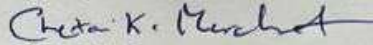
**UDIN : 25120702BMIFQK5561**

<b>EPUJA SPIRITECH LIMITED (Formerly known as Sagar Productions Limited)</b>								
<b>(CIN: L96906MH1980PLC170432)</b>								
<b>(Regd. Office: Unit No. 402, Plot B/65, Stanford Plaza, New Link Road, Opp. City Mall, Andheri West, Mumbai, Maharashtra - 400053 )</b>								
<b>E-mail id: splgrive@rediffmail.com</b>		<b>Phone: +91 6263879732</b>			<b>website: www.sagarproductions.com</b>			
<b>STATEMENT OF UN-AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED ON DECEMBER 31, 2023</b>								
<b>(Rs. In Lakhs Except EPS and Face Value of Share)</b>								
	Particulars	Three Months ended December 31, 2024	Preceding Three Months ended September 30, 2024	Corresponding Three Months ended December 31, 2023	Year to date figures for the current period from April 01, 2024 to December 31, 2024		Year to date figures for the current period from April 01, 2023 to December 31, 2023	Year ended March 31, 2024
		Un-Audited (Merged)	Un-Audited (Merged)	Un-Audited	Un-Audited	(Merged)	Un-Audited	Audited
I	Revenue from operations	98.94	46.97	29.96	161.25		73.90	95.91
II	Other Income	1.60	1.34	1.35	4.94		4.74	6.67
III	<b>Total Revenue (I+II)</b>	<b>100.55</b>	<b>48.31</b>	<b>31.31</b>	<b>166.19</b>		<b>78.64</b>	<b>102.58</b>
IV	<b>Expenses</b>							
	Cost of material consumed	-	-	-	-		-	-
	Purchase of stock in trade	207.89	29.53	-	237.42		-	396.40
	Changes in inventories of Finished Goods, Work-in-Progress and Stock-in-trade	(138.16)	-	-	(138.16)		-	(396.40)
	Employee benefits expenses	3.42	4.05	7.03	11.83		22.12	18.29
	Finance Costs	-	-	-	-		-	-
	Depreciation and amortization expense	0.12	0.06	0.05	0.25		0.25	0.33
	Other Expenses	63.23	38.42	21.98	155.17		65.26	131.90
	<b>Total Expenses</b>	<b>136.49</b>	<b>72.06</b>	<b>29.06</b>	<b>266.49</b>		<b>87.63</b>	<b>150.52</b>
V	<b>Profit before exceptional and extraordinary items and tax (III-IV)</b>	<b>(35.95)</b>	<b>(23.75)</b>	<b>2.25</b>	<b>(100.30)</b>		<b>(8.98)</b>	<b>(47.93)</b>
VI	Exceptional Items	-	-	-	-		-	-
VII	<b>Profit before extraordinary items and tax (V-VI)</b>	<b>(35.95)</b>	<b>(23.75)</b>	<b>2.25</b>	<b>(100.30)</b>		<b>(8.98)</b>	<b>(47.93)</b>
VIII	Extraordinary items	-	-	-	-		-	-
IX	<b>Profit before tax (VII-VIII)</b>	<b>(35.95)</b>	<b>(23.75)</b>	<b>2.25</b>	<b>(100.30)</b>		<b>(8.98)</b>	<b>(47.93)</b>
X	Tax Expenses							
	1) Current tax	-	-	-	-		-	-
	2) Deferred tax	-	-	-	-		-	0.05
	3) Short / (Excess) Provision of Income Tax of Previous Years	-	-	-	-		-	-
XI	<b>Profit (Loss) for the period from continuing operations (IX-X)</b>	<b>(35.95)</b>	<b>(23.75)</b>	<b>2.25</b>	<b>(100.30)</b>		<b>(8.98)</b>	<b>(47.99)</b>
XII	<b>Profit / (Loss) from discontinuing operations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>
XIII	Tax expenses of discontinuing operations	-	-	-	-		-	-
XIV	Profit / (Loss) from discontinuing operations (after tax) (XII-XIII)	-	-	-	-		-	-
XV	<b>Net Profit / (Loss) for the period (XI+XIV)</b>	<b>(35.95)</b>	<b>(23.75)</b>	<b>2.25</b>	<b>(100.30)</b>		<b>(8.98)</b>	<b>(47.99)</b>
XVI	<b>Other Comprehensive income</b>							
	A) (i) Items that will not be reclassified to profit or loss	-	-	-	-		-	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-		-	-
	B) (i) Items that will be reclassified to profit or loss	-	-	-	-		-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-		-	-
XVII	<b>Total Comprehensive Income</b>	<b>(35.95)</b>	<b>(23.75)</b>	<b>2.25</b>	<b>(100.30)</b>		<b>(8.98)</b>	<b>(47.99)</b>
XVIII	<b>Paid up Equity Share Capital (Face Value Rs. 1/- each)</b>	<b>854.79</b>	<b>781.10</b>	<b>776.10</b>	<b>854.79</b>		<b>776.10</b>	<b>776.10</b>
XIX	<b>Other Equity excluding Revaluation Reserve</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>
XX	<b>Earning per share</b>							
	1) Basic	(0.04)	(0.03)	0.00	(0.12)		(0.01)	(0.06)
	2) Diluted	(0.04)	(0.03)	0.00	(0.12)		(0.01)	(0.06)

**NOTES:**

- 1 The above Financial Results have been reviewed by the Audit Committee in its meeting held on 11th February, 2025 and the same were adopted by the Board of Directors in their meeting held on the same date.
- 2 The statutory auditors have carried out limited review of the standalone unaudited financial results for the quarter ended 31st December 2024 and have issued unmodified review report.
- 3 Figures for the previous period have been regrouped/ rearranged/ reclassified wherever considered necessary to correspond with the current period's classification/group's disclosure.
- 4 During the quarter under review, the company had allotted 73,69,121 equity shares with face value of Rs. 1 each, at a premium of Rs. 2.4 each aggregating to Rs. 2,50,55,011.40 on a preferential basis to 30 allottees.

By order of the Board of Directors  
Epuja Spiritech Limited  
(Formerly known as Sagar Productions Limited)



Chetan Merchant  
Managing Director  
DIN: 06863321

DATE: 11th February, 2025  
PLACE: Mumbai

## Epuja Spiritech Limited

### STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC.

Statement on deviation / variation in utilisation of funds raised						
Name of listed entity	Epuja Spiritech Limited					
Mode of Fund Raising	Public Issues/ Rights Issues / Preferential Issues / QIP / Others					
Date of Raising Funds	01/10/2024, 10/10/2024, 18/11/2024 & 18/12/2024					
Amount Raised	2,50,55,011.40					
Report filed for Quarter ended	Dec-24					
Monitoring Agency	applicable / not applicable					
Monitoring Agency Name, if applicable	-					
Is there a Deviation / Variation in use of funds raised	Yes / No					
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders	-					
If Yes, Date of shareholder Approval	-					
Explanation for the Deviation / Variation	-					
Comments of the Audit Committee after review	-					
Comments of the auditors, if any	-					
Objects for which funds have been raised and where there has been a deviation, in the following table :						
Original Object	Modified Object, if any	Original Allocation	Modified allocation, if any	Funds Utilised	Amount of Deviation/Variation for the quarter according to applicable object	Remarks if any
to meet the funding and business requirements of the Company including in relation to, and for (funding the business growth, capital expenditure, expansion plans including investments in subsidiaries, exploring new initiatives, working capital and other general corporate purposes) by way of fresh issue for cash and for consideration other than cash (including share swap).	-	-	-	2,50,55,011.40	-	-
<div style="display: flex; justify-content: space-between; align-items: flex-start;"> <div style="font-size: 8px;"> <p>CHETAN MERCHANT</p> <p>Digitally signed by CHETAN MERCHANT Date: 2025.03.14 12:25:24 +05'30'</p> </div> <div style="text-align: left;"> <p><b>Chetan Merchant</b>  <b>Managing Director</b>  <b>DIN : 06863321</b></p> </div> </div>						