



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- spjgrive@rediffmail.com
CIN: L96906MH1980PLC170432; Website: www.sagarproductions.com

Date: 11th February 2025

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

Scrip Code: 532092

Subject: Outcome of the Board meeting held on Tuesday, 11th February 2025

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 Tuesday, 11th February, 2025 has inter alia considered and approved the following:

1. Considered, approved and took on record the standalone Unaudited Financial Result for the quarter ended 31st December, 2024 as per Regulation 33 of the listing Regulation along with Limited Review Report of the Company.
2. Any other business with the permission of chair.

The meeting commenced at 5.00 P.M. and concluded at 6:00 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
Digitally signed by
DEEKSHA PATHAK
Date: 2025.02.11
18:03:57 +05'30'

DEEKSHA PATHAK
COMPANY SECRETARY & 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)

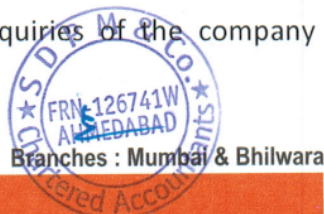
Mumbai

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



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

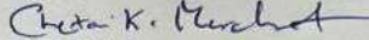
EPUJA SPIRITECH LIMITED (Formerly known as Sagar Productions Limited)								
(CIN: L96906MH1980PLC170432)								
(Regd. Office: Unit No. 402, Plot B/65, Stanford Plaza, New Link Road, Opp. City Mall, Andheri West, Mumbai, Maharashtra - 400053)								
E-mail id: splgrive@rediffmail.com		Phone: +91 6263879732			website: www.sagarproductions.com			
STATEMENT OF UN-AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED ON DECEMBER 31, 2023								
(Rs. In Lakhs Except EPS and Face Value of Share)								
	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	Total Revenue (I+II)	100.55	48.31	31.31	166.19		78.64	102.58
IV	Expenses							
	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
	Total Expenses	136.49	72.06	29.06	266.49		87.63	150.52
V	Profit before exceptional and extraordinary items and tax (III-IV)	(35.95)	(23.75)	2.25	(100.30)		(8.98)	(47.93)
VI	Exceptional Items	-	-	-	-		-	-
VII	Profit before extraordinary items and tax (V-VI)	(35.95)	(23.75)	2.25	(100.30)		(8.98)	(47.93)
VIII	Extraordinary items	-	-	-	-		-	-
IX	Profit before tax (VII-VIII)	(35.95)	(23.75)	2.25	(100.30)		(8.98)	(47.93)
X	Tax Expenses							
	1) Current tax	-	-	-	-		-	-
	2) Deferred tax	-	-	-	-		-	0.05
	3) Short / (Excess) Provision of Income Tax of Previous Years	-	-	-	-		-	-
XI	Profit (Loss) for the period from continuing operations (IX-X)	(35.95)	(23.75)	2.25	(100.30)		(8.98)	(47.99)
XII	Profit / (Loss) from discontinuing operations	-	-	-	-		-	-
XIII	Tax expenses of discontinuing operations	-	-	-	-		-	-
XIV	Profit / (Loss) from discontinuing operations (after tax) (XII-XIII)	-	-	-	-		-	-
XV	Net Profit / (Loss) for the period (XI+XIV)	(35.95)	(23.75)	2.25	(100.30)		(8.98)	(47.99)
XVI	Other Comprehensive income							
	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	Total Comprehensive Income	(35.95)	(23.75)	2.25	(100.30)		(8.98)	(47.99)
XVIII	Paid up Equity Share Capital (Face Value Rs. 1/- each)	854.79	781.10	776.10	854.79		776.10	776.10
XIX	Other Equity excluding Revaluation Reserve	-	-	-	-		-	-
XX	Earning per share							
	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.

DATE: 11th February, 2025
PLACE: Mumbai

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



Chetan Merchant
Managing Director
DIN: 06863321