

Sagar Systech Limited

12A/1 New Sion Co Operative Housing Society Limited, Sion (West), Mumbai 400022

Tel No: (022) 24018218/24018219; Email: info@sagarsystech.com

Web Site: - www.sagarsystech.com; CIN No: L65990MH1984PLC032779

Ref: SSL/BSE/2024-25/45

12th February, 2025

To,

BSE Limited

Listing Department,
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai - 400 001

Dear Sir/Madam,

Sub: Integrated Filing (Financial) for the quarter and nine months ended December 31 2024

Security Code: 511254 ISIN: INE771Z01015

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024, read with BSE Circular No. 20250102-4 dated January 02, 2025, we are submitting herewith the Integrated Filing (Financial) of Sagar Systech Limited for the quarter and nine months ended 31st December 2024.

We request you to take the same on your records.

Thanking you,

Yours faithfully,
For Sagar Systech Limited

Meena Babu
Managing Director
DIN: 00799732

Encl: a/a



SHAH, SHAH & SHAH (Regd.)

Chartered Accountants

Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

Review Report to

Bombay Stock Exchange Limited
P. J. Towers, Fort, Bombay Samachar Marg,
Mumbai – 400023.

We have reviewed the accompanying statement of unaudited standalone financial results of **SAGAR SYSTECH LIMITED** (the "Company") for the quarter ended **December 31, 2024** (the "statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

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 Indian Accounting Standard 34, 'Interim Financial Reporting ("Ind" AS-34) prescribed 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. Our responsibility is to express a conclusion on the Statement based on our review.

We conducted our review in accordance with the Standard 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 Statements are free of material misstatement. A review is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, 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 Ind-AS 34 prescribed 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 terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For *SHAH, SHAH & SHAH*
CHARTERED ACCOUNTANTS



(Mehul C. Shah)
Partner
Membership No. 49361
FRN: 116457W
Mumbai: February 12, 2025

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SAGAR SYSTECH LIMITED

CIN : L65990MH1984PLC032779

Registered Address: 12A/1, New Sion CHS Ltd, Opp: S.I.E.S. College, Sion - West, Mumbai - 400022

Tel. N. (022) 26232051/ 24018219; Email:info@sagarsystech.com, Website: www.sagarsystech.com

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31/12/2024

(Rupees In Lakhs)

SR. NO.	PARTICULARS	Quarter Ended			Nine months ended		Year Ended
		31-12-2024	30-09-2024	31-12-2023	31-12-2024	31-12-2023	31-03-2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	INCOME						
	a. Income From Operations	(13.19)	12.52	(23.46)	20.20	0.24	(24.13)
	b. Other Income	9.64	3.70	0.61	13.64	15.58	20.75
	Total Income	(3.55)	16.22	(22.85)	33.84	15.82	(3.38)
2	EXPENSES						
	a. Employee Cost	3.28	4.53	1.91	9.86	5.61	7.37
	b. Listing Fees	0.96	0.96	0.96	2.88	2.88	3.84
	c. Professional Fees	0.68	1.07	0.07	1.80	1.32	1.38
	d. Finance Expenses	5.09	5.91	3.78	16.58	18.25	22.26
	e. Other Expenses	1.89	3.46	0.56	5.80	2.34	3.24
	Total Expenses	11.90	15.93	7.28	36.92	30.40	38.09
3	Profit /(Loss) from operations before exceptional items (1-2)	(15.45)	0.29	(30.13)	(3.08)	(14.58)	(41.47)
4	Exceptional items and Extraordinary items	-	-	-	-	-	-
5	Profit /(Loss) before Tax (3-4)	(15.45)	0.29	(30.13)	(3.08)	(14.58)	(41.47)
6	Tax Expenses						
	a. Current Tax	(0.02)	-	-	(0.02)	-	-
	b. Deferred Tax	-	(0.01)	0.03	(0.02)	0.09	(0.03)
7	Net Profit /(Loss) After Tax (5-6)	(15.47)	0.28	(30.10)	(3.12)	(14.49)	(41.50)
8	Other Comprehensive Income						
(A)	i. Items that will not be reclassified to Profit & Loss	26.55	40.56	287.40	137.21	205.55	262.78
	ii. Income Tax relating to items that will not be reclassified to Profit & Loss	(3.45)	(5.27)	(29.89)	(35.36)	(21.38)	(27.33)
(B)	Items that will be reclassified to Profit & Loss						
9	Total Of Other Comprehensive Income/(Loss)	23.10	35.29	257.51	101.85	184.17	235.45
10	Total Comprehensive Income after Taxes	7.63	35.57	227.41	98.73	169.68	193.95
11	Paid up Equity share Capital (F.V.Rs. 10)	32.00	32.00	32.00	32.00	32.00	32.00
12	Reserves Excluding Revaluation Reserve (As per Last Audited Accounts)						61.41
13	Earning Per Share basic/ diluted	(4.83)	0.09	(9.41)	(0.97)	(4.53)	(12.97)

NOTES:

- 1 The above results as reviewed by the Audit Committee have been approved at the meeting of the Board of Directors held on 12th February 2025. The statutory auditors have expressed an unqualified audit opinion. These financial statements are prepared in accordance with the Indian Accounting Standards (Ind-AS) as prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and relevant amendment rules thereafter.
- 2 The Company adopted Indian Accounting Standards ("Ind AS") from April 1, 2017 and accordingly these financial results have been prepared in accordance with the recognition and measurement principles laid down in the Ind AS 34 Interim Financial Reporting prescribed under Sec 133 of the Companies Act. 2013 read with the relevant rules issued there under. The date of transition to Ind AS is 1st April 2016.
- 3 The figure for the previous periods have been re-grouped, wherever necessary.

For and on behalf of Sagar Systech Limited




Meena Mukesh Babu
Managing Director
DIN:00799732

Place : Mumbai
Date: 12/02/2025

Sagar Systech Limited

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Notes:

1. The above Unaudited Financial Results ("Financial Results") for the quarter ended December 31, 2024, and the year to-date results for the period from April 01, 2024, to December 31, 2024, are prepared and published in accordance with Regulation 33 of the SEBI (Listing obligations & Disclosure Requirements) Regulations, 2015, as amended.
2. The Audit Committee has reviewed, and the Board of Directors has approved the above results and its release at their respective meetings held on 12th February 2025. The Statutory Auditors of the Company have issued limited review report with unqualified opinion on the above results.
3. The requirement of Ind AS 108 "Segment Reporting" is not applicable to the Company as it is engaged in single business segment.
4. Previous period's figures have been regrouped/re-classified wherever necessary to make the same comparable.
5. Pursuant to SEBI Circular No. (SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185) dated 31st December 2024, read with BSE Circular No. 20250102-4 dated January 2, 2025 (Integrated Filing), our notes are as follows:

STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC. — Not Applicable

FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES - Not Applicable, since there is no such default by the Company

FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS (applicable only for half-yearly filings i.e., 2nd and 4th quarter) — Not Applicable

STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG-WITH ANNUAL AUDITED FINANCIAL RESULTS (Standalone and Consolidated separately) (applicable only for Annual Filing i.e., 4th quarter) — Not Applicable

For Sagar Systech Limited

Meena Babu
Managing Director
DIN: 00799732