



Epuja Spiritech Limited

Reg. Off. - Unit No.402 ,Plot No. 8/65, Stanford Plaza, New Link Road,
Opp. City Mall, Andheri (W), Mumbai- 400063.
Corp. Off.- 32/1, Vasishtha Paradise, Temple Road, 11th Cross, Malleswaram, Bangalore 560003.
Mobile No. 916263879732; E-mail- spigrive@rediffmail.com
CIN: L96906MH1980PLC170432; Website: www.sagarproductions.com

Date: 14th February, 2024

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

Scrip Code: 532092

Subject: Outcome of the Board meeting held on Wednesday 14th February, 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 at their meeting held on Wednesday 14th February, 2024 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, 2023 as per Regulation 33 of the listing Regulation and.
- 2) Approved the reconstitution of the following Committees of the Board of Directors w.e.f 14th February, 2024.

- A. The Audit Committee**
- B. The Nomination & Remuneration Committee**
- C. The Stakeholders Relationship Committee**
- D. Independent Director Committee**

- 3) Consider and approve Mr. Shiva Kumar as Founder and Chief Executive officer of the company subject to approval of shareholders.
- 4) Consider and approve Mr. Chetan Merchant as Managing Director of the company subject to approval of shareholders.
- 5) Consider and discuss employee stock option scheme.
- 6) Consider and approve the incorporate subsidiary of Epuja Spiritech Limited under name Epuja Softech Private Limited and any other name approved by the regulatory department.



Epuja Spiritech Limited

Reg. Off. - Unit No.402 ,Plot No. 8/65, Stanford Plaza, New Link Road,
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Mobile No. 916263879732; E-mail- spigrive@rediffmail.com
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The meeting commenced at 4.00 P.M. and concluded at 4:30 P.M., further with reference to the intimation submitted on dated 06.02.2024 for the Board Meeting to be held on 14.02.2024, we would like to clarify that the time was mentioned in notice 4 A. M instead of 4 P.M due to typographical error.

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: 2024.02.14
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DEEKSHA TIWARI
COMPANY SECRETARY & COMPLIANCE OFFICER

Place: Mumbai

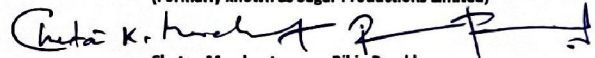
EPUJA SPIRITECH LIMITED (Formerly known as Sagar Productions Limited)							
(CIN: L96906MH1980PLC170432)							
(Regd. Office: Unit No. 402, Plot B/65, Stanford Plaza, New Link Road, Opp. City Mall, Andheri West, Mumbai, Maharashtra - 400053)							
E-mail id: splgrive@rediffmail.com			Phone: +91 6263879732		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, 2023	Preceding Three Months ended September 30, 2023	Corresponding Three Months ended December 31, 2022	Year to date figures for the current period from April 01, 2023 to December 31, 2023	Year to date figures for the current period from April 01, 2022 to December 31, 2022	Year ended March 31, 2023
		Un-Audited (Merged)	Un-Audited (Merged)	Un-Audited	Un-Audited (Merged)	Un-Audited	Audited
I	Revenue from operations	29.96	29.02	32.50	73.90	141.22	141.22
II	Other Income	1.35	1.87	-	4.74	-	-
III	Total Revenue (I+II)	31.31	30.89	32.50	78.64	141.22	141.22
IV	Expenses						
	Cost of material consumed	-	-	-	-	-	-
	Purchase of stock in trade	-	-	30.65	-	137.90	137.90
	Changes in inventories of Finished Goods, Work-in-Progress and Stock-in-trade	-	-	-	-	-	-
	Employee benefits expenses	7.03	11.03	0.94	22.12	2.62	3.82
	Finance Costs	-	-	-	-	-	-
	Depreciation and amortization expense	0.05	0.18	-	0.25	-	-
	Other Expenses	21.98	18.74	4.29	65.26	13.13	21.75
	Total Expenses	29.06	29.96	35.88	87.63	153.65	163.47
V	Profit before exceptional and extraordinary items and tax (III-IV)	2.25	0.93	(3.38)	(8.98)	(12.43)	(22.25)
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit before extraordinary items and tax (V-VI)	2.25	0.93	(3.38)	(8.98)	(12.43)	(22.25)
VIII	Extraordinary items	-	-	-	-	-	-
IX	Profit before tax (VII-VIII)	2.25	0.93	(3.38)	(8.98)	(12.43)	(22.25)
X	Tax Expenses						
	1) Current tax	-	-	-	-	-	-
	2) Deferred tax	-	-	-	-	-	-
	3) Short / (Excess) Provision of Income Tax of Previous Years	-	-	-	-	-	-
XI	Profit (Loss) for the period from continuing operations (IX-X)	2.25	0.93	(3.38)	(8.98)	(12.43)	(22.25)
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)	2.25	0.93	(3.38)	(8.98)	(12.43)	(22.25)
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	2.25	0.93	(3.38)	(8.98)	(12.43)	(22.25)
XVIII	Paid up Equity Share Capital (Face Value Rs. 1/- each)	776.10	776.10	401.42	776.10	401.42	401.42
XIX	Other Equity excluding Revaluation Reserve	-	-	-	-	-	-
XX	Earning per share						
	1) Basic	0.00	0.00	(0.01)	(0.01)	(0.03)	(0.06)
	2) Diluted	0.00	0.00	(0.01)	(0.01)	(0.03)	(0.06)

NOTES:

- 1 The above Financial Results have been reviewed by the Audit Committee in its meeting held on 14th February, 2024 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 2023 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 The company named "Epuja Web Solutions Private Limited" has amalgamated in Sagar Productions Limited through merger order by National Company Law Tribunal, Ahmedabad Bench vide order No. CP(CAA) No.59 (MB) of 2023 in CA(CAA) No. 214 of 2022 dated 08th May 2023. The financials results of the quarter ended 30th September, 2023 and quarter ended 31st December, 2023, and the financial results nine months ended 31st December 2023 has been prepared considering the merger effect. However, the comparative figures of the financial results of the previous year are of Sagar Productions Limited only.

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



Chetan Merchant
Director
DIN: 06863321

Rikin Parekh
Director & CFO
DIN : 03556468

DATE: 14th February, 2024
PLACE: Mumbai



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, 2023.

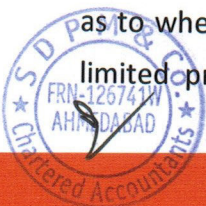
To
Board of Directors of
Epuja Spiritech Limited (Formerly known as Sagar Productions Limited)
Mumbai

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, 2023, and year to date results for the period from April 01, 2023 to December 31, 2023 ("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. Panna, 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 : 14/02/2024

Place : Ahmedabad

For, S D P M & Co.

Chartered Accountants

Malay Pandit

Malay Pandit (Partner)

M.No. 046482

UDIN : 24046482BKCIQE2786

