

# SAGAR PRODUCTIONS LIMITED

B-403, Crystal Plaza, New Link Road, Andheri (West), Mumbai- 400053.

Tel. No. 022-49725443; E-mail- [splgrive@rediffmail.com](mailto:splgrive@rediffmail.com)

CIN: L93000MH1980PLC170432; Website: [www.sagarproductions.com](http://www.sagarproductions.com)

30<sup>th</sup> May, 2019

**BSE Limited**

Corporate Services Department,  
Dalal Street, Fort,  
Mumbai - 400001.

**Ref:** Scrip ID: **SAGARPROD** Scrip Code: **532092**

**Sub:** **Adoption of Audited Financial Results for the quarter and year ended 31<sup>st</sup> March 2019**

Dear Sir,

In compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby submit the following:


1. Standalone Audited Financial Results for the quarter and year ended 31<sup>st</sup> March 2019 including Statement of Assets & Liabilities as on that date;
2. Declaration of Un-modified opinion on the Audited Financial Results for the quarter & year ended 31<sup>st</sup> March, 2019; and
3. Auditors Report for the quarter and year ended 31<sup>st</sup> March 2019.

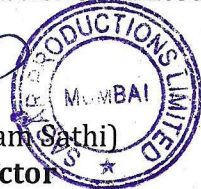
Kindly take the same on your record and oblige.

Thanking You.

Yours Faithfully,

**For Sagar Productions Limited**

  
(Kalakad Sundaram Sathi)  
**Wholetime Director**  
**DIN: 00150876**



Encl: A/a

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## STATEMENT OF STANDALONE AUDITED FINANCIAL RESULT FOR THE QUARTER AND YEAR ENDED 31ST MARCH 2019

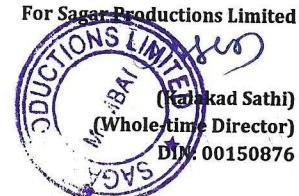
Sr. No.	PARTICULARS	(In Lacs)				
		3 MONTHS ENDED			12 MONTHS ENDED	
		31.03.2019 AUDITED	31.12.2018 UN-AUDITED	31.03.2018 AUDITED	31.03.2019 AUDITED	31.03.2018 AUDITED
<b>1</b>	<b>Income</b>					
a)	Revenue from Operations					
b)	Other Income	162.00	-	423.00	845.00	955.56
	<b>Total Income (a+b)</b>	<b>162.00</b>	<b>-</b>	<b>423.20</b>	<b>845.00</b>	<b>955.76</b>
<b>2</b>	<b>Expenses</b>					
a)	Cost of Materials Consumed	-	-	196.92	-	196.92
b)	Purchase of stock -in-trade	161.50	-	419.00	815.50	717.40
c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade.	(68.50)	-	(229.22)	(77.50)	(20.00)
d)	Employees benefits expenses	2.28	1.34	0.73	7.11	2.45
e)	Finance Costs	0.04	-	0.11	0.05	0.11
f)	Depreciation and amortisation expenses	-	-	-	-	-
g)	Other Expenses	7.57	2.13	5.85	17.22	9.99
	<b>Total Expenditure (a+b+c+d+e+f+g)</b>	<b>102.89</b>	<b>3.47</b>	<b>393.39</b>	<b>762.38</b>	<b>906.87</b>
<b>3</b>	<b>Profit / (Loss) from Ordinary activities before exceptional items and tax (1-2)</b>	<b>59.11</b>	<b>(3.47)</b>	<b>29.81</b>	<b>82.62</b>	<b>48.89</b>
4	Exceptional items	-	-	-	-	-
<b>5</b>	<b>Profit / (Loss) from ordinary activities before tax (3-4)</b>	<b>59.11</b>	<b>(3.47)</b>	<b>29.81</b>	<b>82.62</b>	<b>48.89</b>
6	Tax expenses-Current tax	-	-	(10.00)	-	(10.00)
	- Defered tax	-	-	-	-	-
	Dividend & dividend tax	9.66	-	23.79	9.66	23.79
	<b>Total tax</b>	<b>9.66</b>	<b>-</b>	<b>13.79</b>	<b>9.66</b>	<b>13.79</b>
<b>7</b>	<b>Net profit/ (Loss) for the period from continuing operations (5-6)</b>	<b>49.45</b>	<b>(3.47)</b>	<b>16.02</b>	<b>72.96</b>	<b>35.10</b>
8	Profit/(Loss) from discontinued operations	-	-	-	-	-
9	Tax expense of discontinued operations	-	-	-	-	-
	Profit/(Loss) from discontinued operations after tax (8-9)	-	-	-	-	-
<b>10</b>	<b>Profit/(Loss) for the period(7+10)</b>	<b>49.45</b>	<b>(3.47)</b>	<b>16.02</b>	<b>72.96</b>	<b>35.10</b>
12	Other Comprehensive Income	-	-	-	-	-
<b>13</b>	<b>Total Comprehensive Income</b>	<b>49.45</b>	<b>(3.47)</b>	<b>16.02</b>	<b>72.96</b>	<b>35.10</b>
14	Face Value	1.00	1.00	1.00	1.00	1.00
15	Paid-up equity share capital (Rs.Lacs)	401.42	401.42	401.42	401.42	401.42
<b>16</b>	<b>Earnings Per Share (for continuing and discontinued operations)</b>					
a)	Basic	0.12	(0.01)	0.04	0.18	0.09
b)	Diluted	0.12	(0.01)	0.04	0.18	0.09

### Note:-

- The above mentioned results were reviewed by Audit Committee and approved at the meeting of Board of Directors of the Company held on 30th May, 2019
- Results for the quarter ended 31st March, 2019 are in compliance with Indian Accounting Standards ("IND AS") notified by the Ministry of Corporate affairs.
- The Business of the Company is divided into two business segments. These segments are the basis for management control & hence, from the basis for reporting. The business of each segment comprises of:
  - Media Production Activities: This is the main area of the Company's operations & includes trading of media products & production activities
  - Non-Media Activities: Non Media activities includes trading of other agriculture related products.
- The figures for the quarter ended 31st March, 2019 are balancing figures between audited figures in respect of full financial year ended 31st March, 2019 and the published year to date figures upto the third quarter ended 31st December, 2018, which have been regrouped rearranged wherever necessary.
- The above Audited Financial Results will be available on the website of the Company-[www.sagarproductions.com](http://www.sagarproductions.com) and BSE-[www.bseindia.com](http://www.bseindia.com)
- The Board of Directors have recommended final dividend of 2% i.e. Re. 0.02 per share on 4,01,42,125 Equity shares of face value Re. 1/- per share for the financial year ended 31st March, 2019 subject to the approval of shareholders at the ensuing Annual General Meeting.

Place : Mumbai  
Date : 30.05.2019

For Sagar Productions Limited



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## STATEMENT OF ASSETS & LIABILITIES AS AT 31ST MARCH, 2019

(In Lakhs)

	Particulars	As At 31.03.2019	As At 31.03.2018
<b>A</b>	<b>ASSETS</b>		
<b>1</b>	<b>Non-current assets</b>		
a	Property, Plant and Equipment	-	-
b	Intangible Assets	-	-
c	Financial Assets	-	-
	i) Investments	-	-
	ii) Loans	67.43	14.43
d	Deferred tax assets (net)	-	-
e	Other Non-Current Assets	-	-
	<b>Total Non-Current Assets</b>	<b>67.43</b>	<b>14.43</b>
<b>2</b>	<b>CURRENT ASSETS</b>		
a	Inventories	109.50	32.00
b	Financial Assets		
	i) Investments		-
	ii) Trade receivables	449.64	688.17
	iii) Cash and cash equivalents	2.96	0.27
	iv) Other Balances with Banks	6.89	100.85
	v) Other Financial Assets		28.35
c	Other Current Assets	67.70	4.70
	<b>Total Current Assets</b>	<b>636.69</b>	<b>854.34</b>
	<b>TOTAL ASSETS (1+2)</b>	<b>704.12</b>	<b>868.77</b>
<b>B</b>	<b>EQUITY AND LIABILITIES</b>		
<b>1</b>	<b>Equity</b>		
a	Equity Share capital	401.42	401.42
b	Other Equity		
	i) Reserves & Surplus	118.12	45.15
	<b>Total Equity</b>	<b>519.54</b>	<b>446.57</b>
<b>2</b>	<b>Non-Current Liabilities</b>		
a	Financial Liabilities		
	i) Borrowings	7.5	7.5
	ii) Other Financial Liabilities		
b	Provisions		
c	Deferred Tax Liabilities (Net)		0
	<b>Total Non-Current Liabilities</b>	<b>7.5</b>	<b>7.5</b>
<b>3</b>	<b>Current Liabilities</b>		
a	Financial Liabilities		
	i) Borrowings		0
	ii) Trade Payables	103.79	396.5
	iii) Other Financial Liabilities		0.9
b	Provisions		
c	Current Tax Liabilities	1.29	17.3
d	Other Current Liabilities	72	
	<b>Total Current Liabilities</b>	<b>177.08</b>	<b>414.7</b>
	<b>TOTAL- EQUITY &amp; LIABILITIES (1+2)</b>	<b>704.12</b>	<b>868.77</b>

Place : Mumbai

Date : 30.05.2019

For Sagar Productions Limited

(Katakad Sathi)  
(Whole-time Director)  
DIN: 00150876

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## SEGMENTWISE REVENUE, RESULTS & CAPITAL EMPLOYED FOR THE QUARTER ENDED 31ST MARCH, 2019

Sr. No.	PARTICULARS	QUARTER ENDED			(In Lacs)	
		31.03.2019	31.12.2018	31.03.2018	31.03.2019	31.03.2018
		AUDITED	UNAUDITED	AUDITED	AUDITED	AUDITED
<b>1</b>	<b>Segment Revenue</b>					
a)	Media Production Activities	162.00	-	423.00	845.00	697.98
b)	Non Media	-	-	0.20	-	257.57
	<b>Total</b>	<b>162.00</b>	<b>-</b>	<b>423.20</b>	<b>845.00</b>	<b>955.55</b>
	Less: Inter Segment Revenue	-	-	-	-	-
	<b>Revenue from Operations</b>	<b>162.00</b>	<b>-</b>	<b>423.20</b>	<b>845.00</b>	<b>955.55</b>
<b>2</b>	<b>Segment Results</b>					
a)	Media Production Activities	69.00	-	36.50	107.00	49.64
b)	Non Media	-	-	-	-	(1.89)
	<b>Total</b>	<b>69.00</b>	<b>-</b>	<b>36.50</b>	<b>107.00</b>	<b>47.75</b>
less:	Finance Costs	0.04	-	-	0.05	0.11
	Unallocable Expenditure	19.51	3.47	6.69	33.99	12.55
	Exceptional Items	-	-	-	-	-
	<b>Total Profit Before Tax</b>	<b>49.45</b>	<b>(3.47)</b>	<b>29.81</b>	<b>72.96</b>	<b>35.09</b>
<b>3</b>	<b>Segment Assets</b>					
a)	Media Production Activities	425.37	555.47	474.97	425.37	469.49
b)	Non Media	197.28	254.70	255.67	197.28	255.67
c)	Unallocated	81.47	66.11	104.47	81.47	115.56
	<b>Total Segment Assets</b>	<b>704.12</b>	<b>876.28</b>	<b>835.11</b>	<b>704.12</b>	<b>840.72</b>
<b>4</b>	<b>Segment Liabilities</b>					
a)	Media Production Activities	162.60	422.94	396.50	162.60	396.50
b)	Non Media	-	(28.00)	(28.00)	-	(28.00)
c)	Unallocated	22.29	10.73	3.73	22.29	11.58
	<b>Total Segment Liabilities</b>	<b>184.89</b>	<b>405.67</b>	<b>372.23</b>	<b>184.89</b>	<b>380.08</b>
	<b>Net Capital Employed</b>	<b>519.23</b>	<b>470.61</b>	<b>462.88</b>	<b>519.23</b>	<b>460.64</b>
	<b>Note:-</b>					
1	The Business of the Company is divided into two business segments. These segments are the basis for management control & hence, form the basis for reporting. The business of each segment comprises of:					
	a) Media Production Activities: This is the main area of the Company's operations & includes trading of media products & production activities					
	b) Non-Media Activities: Non Media activities includes trading of other agriculture related products.					

Place : Mumbai  
Date: 30.05.2019

For Sagar Productions Limited  
(Kalkad Sathi)  
(Whole-time Director)  
DIN: 00150876

**Auditor's Report On Quarterly Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

To  
The Board of Directors of  
**Sagar Productions Limited**

We have audited the quarterly financial results of **Sagar Productions Limited** for the quarter ended **31-3-2019** and the year to date results for the period **1-4-2018 to 31-3-2019**, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. These quarterly financial results as well as the year to date financial results have been prepared on the basis of the interim financial statements, which are the responsibility of the company's management. Our responsibility is to express an opinion on these financial results based on our audit of such interim financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard for Interim Financial Reporting (AS 25 / Ind AS 34), prescribed, under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder; or by the Institute of Chartered Accountants of India, as applicable and other accounting principles generally accepted in India.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.

In our opinion and to the best of our information and according to the explanations given to us these quarterly financial results as well as the year to date results:

- (i) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and
- (ii) give a true and fair view of the net profit and other financial information for the quarter ended **31-3-2019** as well as the year to date results for the period from **1-4-2018 to 31-3-2019**

**For S C Mehra & Associates LLP**  
Chartered Accountants  
FRN : 106156W / W100305

  
**(CA S C Mehra)**  
Partner  
M.No: 039730



Place: Mumbai  
Date: 30-05-2019

**S C MEHRA & ASSOCIATES LLP**

**Head Office** : Office No. 42, 1st Floor, Singh Estate No. 3, Mrinaltai Gore Flyover, Near Movie Star Cinema, Off. S. V. Road, Ram Mandir (West), Goregaon, Mumbai - 400 104, India.

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**Branches** : Ahmedabad • Bengaluru • Chennai • New Delhi • Jaipur • Jodhpur • Thane • Varanasi



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30<sup>th</sup> May, 2019

**BSE Limited**

Corporate Services Department,  
Dalal Street, Fort,  
Mumbai - 400001.

**Sub : Declaration of Un-modified opinion on the Audited Financial Results for the quarter & year ended 31<sup>st</sup> March, 2019**


Dear Sir,

In compliance with Regulation 33(3)(d) of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 read with Notification dated 27.05.2016 with regard to the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Amendments) Regulations, 2016, we hereby confirm that the Audit Report issued by M/s. S C Mehra & Associates, Statutory Auditor of the Company with respect to the Audited Financial Results for the quarter & year ended 31<sup>st</sup> March, 2019 are with unmodified opinion.

Kindly take the same on record and oblige us.

Thanking You.  
Yours Faithfully,

**For Sagar Productions Limited**

  
(Kalakad Sundaram Sathya)  
**Wholetime Director**  
DIN: 00150876

