SAPTARISHI AGRO INDUSTRIES LIMITED
Regd. Office: Padalam Sugar Factory Road, Pazhayanoor Post,Chengalpattu District, Tamilnadu- 603 308.
||www.saptarishiagro.com || Saptarishi121@gmail.com ||
CIN: L15499TN1992PLC022192 II Contact No. 079-40306965 II

Date: 03rd November, 2026

To,
The General Manager,
Corporate Relationship Department,
BSE Ltd.
25th Floor, Phiroze Jeejeebhoy Towers, Dalal Street,
Fort, Mumbai — 400 001

Dear Sir/Madam,

Subject: Regulation 30 & 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015- Outcome of Board Meeting- dated 3rd November, 2026 for submission of Un-audited Financial Results of the Saptarishi Agro Industries Limited (the Company) for the Second Quarter ended 30th September, 2026 (2026-2027).

Ref.: Scrip Code: 519238, Scrip Id: SPTRSHI

Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, and other applicable regulations, Board has inter-alia considered following and approved.

1. Approval of Un-audited Financial Results along with a Limited Review Report (issued by the Statutory Auditors of the Company) for the second quarter and half year period ended 30th September, 2026 of the Current Financial Year 2026-2027 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015. Copy of the same is enclosed herewith. ended on 30th September, 2026 along with Limited Review report as received from statutory auditor of the Company.

2. Consideration and approval of other businesses as per agenda circulated.

We wish to inform you that the meeting commenced today at 04:00 PM and concluded at 4.25 PM.

Kindly take the above information on your record.

Thanking you,
Yours faithfully,

For, Saptarishi Agro Industries Limited,

KHUSHBOO NEGI
Digitally signed by KHUSHBOO NEGI
Date: 2026.11.03 16:28:46 +05'30'

(Khushboo Negi)
Company Secretary & Compliance Officer
Membership No: A66670

Mayur Shah & Associates
Chartered Accountants

B-303, Shapath - IV, Opp. Chimanbhai Patel College, S. G. Highway, Prahladnagar, Ahmedabad - 380 015.
Ph. : 079 26445017 **E-mail :** casmsa@gmail.com

INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT ON QUATERLY UNAUDITED STANDALONE FINANCIAL RESULTS OF SAPTRISHI AGRO INDUSTRIES LIMITED PURSUAMT TO REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015, AS AMENDED

TO THE BOARD OF DIRECTORS OF

SAPTRISHI AGRO INDUSTRIES LIMITED

We have reviewed the accompanying statement of unaudited financial results of Saptrishi Agro Industries Limited for the quarter and half year ended 30th September, 2026 attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015, ('the Regulation') as amended (the "Listing Regulations'). Attention is drawn to the fact that the figures for the corresponding quarter ended 30th September, 2026 have been approved by the company's Board of Directors, but have not been subjected to audit or review.

This statement, which is the responsibility of the Company's Management and approved by the Board of Directors has been prepared in accordance with recognition and measurement principles laid down in the India 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 and in compliance with regulation 33 of the Listing Regulations. Our responsibility is to express a report on the financial statement based on our review.

We have conducted our review of the Statement 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 financial statements are free of material misstatement. A review of interim financial

MAYUR SHAH & ASSOCIATES FRN No. 106125W Chartered Accountants

information consists of making inquiries, primarily of personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under Section 143(10) of the Act, and Consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express and audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of Unaudited Financial Results prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards (Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognized accounting principles generally accepted in India. has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For, Mayur Shah & Associates
Chartered Accountants

MAYUR SHAH & ASSOCIATES FRN No 106125W Chartered Accountants

Date: 3rd November, 2026
Place: Ahmedabad

(Mayur M. Shah)
Partner
M.No. 036827
FRN : 106125W
UDIN: 26036827QXLBBU3946

SAPTARISHI AGRO INDUSTRIES LIMITED

(CIN:L15499TN1992PLC022192)

STATEMENT OF ASSETS AND LIABILITIES FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2026

(in Lakhs, except per share data)

Particulars	Half Year Ended	Financial Year Ended
	As at 30-09-2026	As at 31-03-2026
	Unaudited	Audited
ASSETS		
Non-current Assets		
Property, Plan & Equipment	1936.21	1,938.04
Intengible Assets	2.47	2.79
Capital Work in Progress	Nil	Nil
Investment Properties	Nil	Nil
Good Will	Nil	Nil
Other intengible Assets	Nil	Nil
Financial Assets		
(i) Investment	67.47	67.47
(ii) Loans	0.00	0.00
(iii) Other financial Assets	Nil	Nil
Income-tax Assets (Net)	Nil	Nil
Deffered Tax Assets (Net)	Nil	Nil
Other Non-current Assets	15.26	15.26
	2021.41	**2023.56**
Current Assets		
Inventories	1378.02	3,062.59
Financial Assets		
i) Investment	0.00	0.00
ii) Trade Receivable	4360.33	2,279.77
iii) Cash and Cash Equivalents	3.38	18.86
iv) Other Balances with Bank	Nil	Nil
v) Loans	2.28	0.24
vi) Other Financial Assets	0.00	0.00
Other Currrent Assets	259.11	237.06
Assets held for distribution to Owners	**6003.12**	**5598.52**
TOTAL ASSETS	**8024.53**	**7622.08**
EQUITY AND LIABILITIES		
EQUITY		
Equity Share Capital	3404.00	3,404.00
Other Equity	-2732.88	-2,324.72
Equity attributable to the owers of the company	671.12	1079.28
Non-controlling Interests	Nil	Nil
Total Equity	**671.12**	**1079.28**
LIABILITIES		
Non-current Liabilities		
Financial Liabilities		
i) Borrowing	1441.36	1095.64
ii) Other Financial Liabilities	196.12	200.44
Provisons	Nil	Nil
Deferrd Tax Liaibilites (Net)	Nil	Nil
Other Non-current Liabilitis	Nil	Nil
	1637.48	**1296.08**
Current Liaibilities		
Financial Liabilities		
i) Borrowings	2695.80	2666.30
ii) Trade Payables	2821.24	2,373.41
iii) Other - Financial Liaibiliteis	Nil	Nil
Other Current Liabilities	0.00	9.06
Provisions	198.89	197.96
Current Tax Liabilities (Net)		
Liabilities Associated with Assets held for distribution to Owners	**5715.93**	**5246.73**
TOTAL EQUITY AND LIABILITIES	**8024.53**	**7622.08**

Place : Ahmedabad

Date : 03-11-2026

By Order of the Board of Directors

For Saptarishi Agro Industries Limited

SAPTARISHI AGRO INDUSTRIES LTD. CIN: L15499TN1992PLC022192

Rushabh Patel

(Managing Director)

DIN:02721107

Saptarishi Agro Industries Limited

(CIN: L15499TN1992PLC022192)

(Rs. in Lakhs)

Statement of Standalone Financial Results for the Quarter ended on 30-09-2026

	Particulars	Quarter (Ended)			Year to Date	Year to Date	Year to Date
		3 months ended	Preceding 3 months ended	Corresponding 3 months ended in the previous year	Year to date figures for current quarter ended	Year to date figures for corresponding quarter ended	Previous Year ended
		30/09/2026	30/06/2026	30/09/2025	30/09/2026	30/09/2025	31/03/2026
	(Refer Notes Below)	(Unaudited)	(Unaudited)	(Audited)	(Unaudited)	(Audited)	(Audited)
1	**Income from operations**						
	(a) Net sales/income from operations	2600.96	3023.30	2242.80	5624.26	4044.64	7060.12
	(b)Other Operating Income	0.75	0.00	0.00	0.75	0.00	47.94
	(c) Other income	0.35	30.07	270.21	30.42	271.78	1060.17
	Total income from operations (net)	**2602.06**	**3053.37**	**2513.01**	**5655.43**	**4316.41**	**8168.23**
2	**Expenses**						
	(a) (-) Increase/(+) Decrease in stock in trade	0.00	0.00	537.05	0.00	(137.86)	(77.85)
	(b) Cost of materials consumed	374.80	1460.65	0.00	1835.45	0.00	803.77
	(c) Purchase of stock-in-trade	2305.69	1532.00	1670.71	3837.69	4097.12	6465.97
	(d) Employee benefits expense	39.30	47.94	23.89	87.25	36.71	174.52
	(e)Financial Cost	77.40	56.04	25.67	133.44	48.39	130.13
	(f) Other Expenditure	38.03	40.22	69.08	78.24	78.72	496.34
	(g)Depriciation & Amortization	46.35	45.17	7.99	91.51	8.50	86.00
	Total expenses	**2881.56**	**3182.02**	**2334.39**	**6063.58**	**4131.57**	**8078.88**
3	**Profit before Exceptional Items & Tax Expenses (1-**	**(279.50)**	**(128.65)**	**178.62**	**(408.15)**	**184.84**	**89.35**
4	**Exceptional Items**	0.00	0.00	0.00	0.00	0.00	0.00
5	**Profit / (Loss) before Tax (3+4)**	**(279.50)**	**(128.65)**	**178.62**	**(408.15)**	**184.84**	**89.35**
6	Tax Expenses:						
	Cureent Tax	0.00	0.00	0.00	0.00	0.00	0.00
	Deffered Tax	0.00	0.00	0.00	0.00	0.00	0.00
7	**Profit / (Loss) after Tax (5-6)**	**(279.50)**	**(128.65)**	**178.62**	**(408.15)**	**184.84**	**89.35**
8	**Other Comprehensive Income**	0.00	0.00	0.00	0.00	0.00	0.00
9	**Total other comprehensive Income/(Loss) after Tax**	0.00	0.00	0.00	0.00	0.00	0.00
##	**Total comprehensive Income after Tax (7+9)**	**(279.50)**	**(128.65)**	**178.62**	**(408.15)**	**184.84**	**89.35**
##	**Paid up equity share capital**	3402.00	3402.00	3402.00	3402.00	3402.00	3402.00
	(Face Value Rs.10/-)						
##	Other Equity excluding Revaluation Reserves as	0.00	0.00	0.00	0.00	0.00	0.00
	per previous accounting year						
13	**Earnings per share**						
	(of Rs.10/- each) (not annualised):						
	(a) Basic EPS	(0.82)	(0.38)	0.02	(0.12)	0.05	0.03
	(b) Diluted EPS	(0.82)	(0.38)	0.02	(0.12)	0.05	0.03
	See accompanying note to the financial results						

Notes:

1. The above results for the quarter ended on September, 30; 2026 were reviewed by the Audit Committee and approved by the Board of directors at their meeting held on 03rd November, 2026

2. The Statutory auditors of the Company have carried out a "Limited Review"of the above results as per Regulation 33 of the SEBI (LODR) Regulations, 2015.

3. Figures of previous reporting periods have been regrouped/ reclassified wherever necessary to correspond with the figures of the current reporting period.

4. EPS for quarter ended is on non annualised basis.

5. The Company is presently dealing only in Three Segment. 1. Trading 2. Manufacturing and 3. Land Development Project.

6. The financial results of the company have been prepared in accordance with Indian Accounting Standared (Ind AS) as notified by the MCA pursuant to section 133 of the Companies Act, 2013 read with rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) Amendment Rules, 2016.

7. The company has not made any provision for tax in respect of profits earned by the company since the company has sufficient amount of carried forward losses under the Income Tax Act, 1961. Further, the company has already filed respective form under the Income tax Act, 1961 and moved to slashed taxes under the income tax Act, 1961 under which MAT is not applicable.

8. No provision in respect of gratuity under new Labour code is made as company have only one such employee Who has put in more than 5 years of employment. However same will be provided at year end.

Place : Ahmedabad
Date : 03-11-2026

SAPTARISHI AGRO INDUSTRIES LTD. CIN: L15499TN1992PLC022192

By Order of the Board of Directors
For Saptarishi Agro Industries Limited

Rushabh Patel
(Managing Director)
DIN:02721107

Saptarishi Agro Industries Limited
(CIN: L15499TN1992PLC022192)

Segmentwise Revenue, Results, Segment Assets And Liablities (Standalone) For The Quarter Ended On 30th September 2026

		Quarter (Ended)			Year to Date (Ended)		
	Particulars	**3 months ended**	**Preceding 3 months ended**	**Corresponding 3 months ended in the previous year**	**Year to date figures for current quarter ended**	**Year to date figures for corresponding quarter ended**	**Previous Year ended**
		30/09/2026	**30/06/2026**	**30/09/2025**	**30/09/2026**	**30/09/2025**	**31/03/2026**
	(Refer Notes Below)	**(Unaudited)**	**(Unaudited)**	**(Audited)**	**(Unaudited)**	**(Audited)**	**(Audited)**
1	**Segment Revenue(Net sales/Income from operations)**						
	(a) Trading						
	- Jodhpur	0.00	0.00	231.08	0.00	231.08	1043.35
	- Gujarat	2362.84	1595.66	2011.72	3958.50	3813.56	5623.52
	(b) Sale of Land - Tamilnadu	0.00	0.00	0.00	0.00	0.00	0.00
	(c) Manufacturing - Gujarat	238.12	1427.64	0.00	1665.77	0.00	393.24
	Total	**2600.96**	**3023.30**	**2242.80**	**5624.26**	**4044.64**	**7060.12**
	Less: Inter Segment sales	0.00	0.00	0.00	0.00	0.00	0.00
	Net Sales/Income from Operations from Continuing Operations	**2600.96**	**3023.30**	**2242.80**	**5624.26**	**4044.64**	**7060.12**
2	**Segment Results(Profit/Loss) before Interest & Tax**						
	(a) Trading						
	- Jodhpur	(0.21)	(0.21)	1.56	(0.41)	1.31	233.21
	- Gujarat	35.98	48.45	12.28	84.44	48.17	42.93
	(b) Sale of Land - Tamilnadu	0.00	0.00	0.00	0.00	(6.71)	(6.71)
	(c) Manufacturing - Gujarat	(226.19)	(137.96)	(26.78)	(364.15)	(26.78)	(944.58)
	Total	**(190.41)**	**(89.72)**	**(12.94)**	**(280.13)**	**16.00**	**(675.14)**
	Less: Interest and Finance Charges (Net)	77.40	56.04	25.67	133.44	48.39	130.13
	Other unallocable Income/(Expenditure)	(11.70)	17.11	217.22	5.42	217.22	894.62
	Exception Items	0.00	0.00	0.00	0.00	0.00	0.00
	Profit before Tax from Continuing Operations	**(279.50)**	**(128.65)**	**178.62**	**(408.15)**	**184.84**	**89.35**
3	**Segment Assets**						
	(a) Trading						
	- Jodhpur	51.91	51.97	1422.79	51.91	1422.79	423.09
	- Gujarat	2721.03	2935.69	1715.63	2721.03	1715.63	1696.46
	(b) Sale of Land - Tamilnadu	144.14	147.32	200.57	144.14	200.57	163.06
	(c) Manufacturing - Gujarat	4616.21	4708.73	1556.59	4616.21	1556.59	4826.27
	Total Segment Assets from Continuing Operations	**7533.28**	**7843.71**	**4895.58**	**7533.28**	**4895.58**	**7108.88**
	Un-allocable Assets	**343.75**	**356.69**	**795.25**	**343.75**	**795.25**	**363.46**
4	**Segment Liablities**						
	(a) Trading						
	- Jodhpur	43.14	43.37	113.68	43.14	113.68	359.58
	- Gujarat	2303.17	2498.80	1632.60	2303.17	1632.60	1268.48
	(b) Sale of Land - Tamilnadu	198.52	156.03	243.60	198.52	243.60	167.14
	(c) Manufacturing - Gujarat	2733.36	2553.13	958.44	2733.36	958.44	2886.64
	Total Segment Liablities from Continuing Operations	**5278.19**	**5251.32**	**2948.32**	**5278.19**	**2948.32**	**4681.84**
	Un-allocable Liabilities	**1927.72**	**1998.46**	**1564.11**	**1927.72**	**1564.11**	**1711.22**

Notes:

1. Considering the nature of the company's business and operations, as well as based on reviews performed by chief operating decision maker regarding resource allocation and performance management, the company has identified (1) Trading (Jodhpur) (2)Sale of Property (Tamilnadu)(3) Manufacturing & Trading (Gujarat) as reportable segments in accordance with the requirements of Ind AS 108- 'Operating Segments'.

2. Details of Discontinued Operations:

		Quarter (Ended)			Year to Date (Ended)		
Sr No.	**Particulars**	**3 months ended**	**Preceding 3 months ended**	**Corresponding 3 months ended in the previous**	**Year to date figures for current quarter**	**Year to date figures for corresponding**	**Previous Year ended**
		30/09/2026	**30/06/2026**	**30/09/2025**	**30/09/2026**	**30/09/2025**	**3/31/2026**
		(Unaudited)	**(Unaudited)**	**(Audited)**	**(Unaudited)**	**(Audited)**	**(Audited)**
Sr No	**Particular**						
1	Segment Revenue(Net sales/Income from operations)	0.00	0.00	0.00			0.00
2	Segment Results(Profit/Loss) before Interest & Tax	0.00	0.00	0.00			0.00
3	Segment Assets	0.00	0.00	0.00			0.00
4	Segment Liablities	0.00	0.00	0.00			0.00

By Order of the Board of Directors
For Saptarishi Agro Industries Limited

Rushabh Patel
(Managing Director)
DIN:02721107

Place : Ahmedabad
Date : 03/11/2026

SAPTARISHI AGRO INDUSTRIES LTD. CIN : L15499TN1992PLC022192

SAPTARISHI AGRO INDUSRIES LIMITED

(CIN:L15499TN1992PLC022192)

Statement of Cashflows for the Half Year ended 30th September, 2026

(Rs. In Lakhs)

Particulars	30.09.2026	30.09.2025
CASH FLOW FROM OPERATING ACTIVITIES		
Net profit before tax	-408.15	184.84
Adjustments for:		
Depreciation and Amortisation Expense	91.51	8.50
Finance costs	133.44	48.39
Interet Income	0.35	4.95
Profit/Loss on sale of assets (Net)	-	266.83
Operating Profit before Working Capital Changes	-183.55	-30.05
Adjustments for change in working capital		
(Increase)/decrease in trade receivables	-2,080.59	2,741.03
(Increase)/decrease in other current assets	-24.09	(809.21)
(Increase)/decrease in inventories	1,684.58	(134.08)
Increase/(decrease) in trade payables	447.83	(2,618.59)
Increase/(decrease) in short term provisions	0.93	7.65
Increase/(decrease) in other current liabilities	-9.05	688.83
Cash generated from operations	-163.93	-154.42
Net Cash flow from Operating activities	**-163.93**	**-154.42**
CASH FLOW FROM INVESTING ACTIVITIES		
Sale proceeds/Purchase of fixed assets	-89.36	(645.36)
Profit on Sale of Plot	-	274.79
Investments in Fixed Deposit	-	(36.37)
Interest Income	0.35	4.95
Movement in long term loans and advances	-	(4.83)
Net Cash used in Investing activities	**-89.01**	**-406.79**
CASH FLOW FROM FINANCING ACTIVITIES		
Finance cost	-133.44	(48.39)
Loans Taken During The year	370.90	613.99
Net Cash used in financing activities	**237.46**	**565.60**
Net increase/(decrease) in cash & Cash Equivalents	**-15.48**	**4.38**
Cash and Cash equivalents at the beginning of year	18.86	6.34
Cash and Cash equivalents at the end of year	**3.38**	**10.73**
Components of cash and cash equivalents		
Cash in hand	3.35	8.91
Balance with banks		
-current accounts	0.02	1.82
	3.38	**10.73**

The above Cash Flow Statemnt has been prepared under the "Indirect Method" as set out in Indian Accounting Standard (Ind AS 7) -Statement of Cash Flows

By order of the Board

For, Saptarishi Agro Industries Limited

Place:- Ahmedabad

Date : 03-11-2026

Rushabh Patel

(Managing Director)

DIN:02721107

SAPTARISHI AGRO INDUSTRIES LTD. CIN: L15499TN1992PLC022192