

## 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 31/12/2025

(Rupees In Lakhs)

SR. NO.	PARTICULARS	Quarter Ended			Nine months ended		Year Ended
		31-12-2025	30-09-2025	31-12-2024	31-12-2025	31-12-2024	31-03-2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	<b>INCOME</b>						
	a. Income From Operations	22.76	2.59	(13.19)	41.26	20.20	35.31
	b. Other Income	0.32	10.68	9.64	11.80	13.64	14.42
	<b>Total Income</b>	<b>23.08</b>	<b>13.27</b>	<b>(3.55)</b>	<b>53.06</b>	<b>33.84</b>	<b>49.73</b>
2	<b>EXPENSES</b>						
	a. Employee Cost	8.64	7.06	3.28	21.22	9.86	11.81
	b. Listing Fees	0.96	0.96	0.96	2.88	2.88	3.84
	c. Professional Fees	0.05	0.89	0.68	1.08	1.80	1.96
	d. Finance Expenses	4.25	5.08	5.09	15.19	16.58	22.57
	e. Other Expenses	1.96	1.15	1.89	3.69	5.80	7.99
	<b>Total Expenses</b>	<b>15.86</b>	<b>15.14</b>	<b>11.90</b>	<b>44.06</b>	<b>36.92</b>	<b>48.17</b>
3	<b>Profit /(Loss) from operations before exceptional items (1-2)</b>	<b>7.22</b>	<b>(1.87)</b>	<b>(15.45)</b>	<b>9.00</b>	<b>(3.08)</b>	<b>1.56</b>
4	Exceptional items and Extraordinary items	-	-	-	-	-	-
5	<b>Profit /(Loss) before Tax (3-4)</b>	<b>7.22</b>	<b>(1.87)</b>	<b>(15.45)</b>	<b>9.00</b>	<b>(3.08)</b>	<b>1.56</b>
6	<b>Tax Expenses</b>						
	a. Current Tax	(2.20)	-	(0.02)	(2.20)	(0.02)	(0.02)
	b. Deferred Tax	-	(0.01)	-	(0.02)	(0.02)	(0.03)
7	<b>Net Profit /(Loss) After Tax (5-6)</b>	<b>5.02</b>	<b>(1.88)</b>	<b>(15.47)</b>	<b>6.78</b>	<b>(3.12)</b>	<b>1.51</b>
8	<b>Other Comprehensive Income</b>						
(A)	i. Items that will not be reclassified to Profit & Loss	51.56	(40.88)	26.55	(8.79)	137.21	78.95
	ii. Income Tax relating to items that will not be reclassified to Profit & Loss	(7.37)	5.84	(3.45)	(8.53)	(35.36)	(27.79)
(B)	Items that will be reclassified to Profit & Loss						
9	<b>Total Of Other Comprehensive Income/(Loss)</b>	<b>44.19</b>	<b>(35.04)</b>	<b>23.10</b>	<b>(17.32)</b>	<b>101.85</b>	<b>51.16</b>
10	<b>Total Comprehensive Income after Taxes</b>	<b>49.21</b>	<b>(36.92)</b>	<b>7.63</b>	<b>(10.54)</b>	<b>98.73</b>	<b>52.67</b>
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)						62.94
13	Earning Per Share basic/ diluted	1.57	(0.59)	(4.83)	2.12	(0.97)	0.47

**NOTES:**

- The above results as reviewed by the Audit Committee have been approved at the meeting of the Board of Directors held on 30th January 2026. 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.
- 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.
- The figure for the previous periods have been re-grouped, wherever necessary.

**For and on behalf of Sagar Systech Limited**

Meena  
Mukesh Babu

**Meena Mukesh Babu**  
**Managing Director**

DIN:00799732

Place : Mumbai  
Date: 30/01/2026

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### STATEMENT OF ASSETS AND LIABILITIES AS ON 31/12/2025

(Rs. In Lakhs)

Particulars		31-12-2025	31-03-2025
		Unaudited	Audited
<b>A ASSETS</b>			
1	<b>Non-Current Assets</b>	-	-
	Property, Plant and Equipment	-	-
	Financial assets	-	-
	(i) Investments (at realisable value)	981.76	988.95
	(ii) Loans	-	-
	Other Non-Current Assets	-	-
	Deferred Tax Assets	-	-
	<b>Total Non- Current Assets</b>	<b>981.76</b>	<b>988.95</b>
2	<b>Current Assets</b>	-	-
	Inventories	-	-
	Financial assets	-	-
	(i) Receivable: a) Trade Receivable	13.74	-
	b) Other Receivable	-	-
	(ii) Cash and cash equivalents	7.36	7.15
	(iii) Bank balance other than (ii) above	-	-
	(iv) Loans	14.15	39.90
	(v) Other Financial Assets	49.65	152.59
	Other Current Assets	2.60	0.78
	<b>Total Current Assets</b>	<b>87.50</b>	<b>200.42</b>
	<b>Total Assets</b>	<b>1,069.26</b>	<b>1,189.37</b>
<b>B EQUITY AND LIABILITIES</b>			
1	<b>Equity</b>	32.00	32.00
	Equity share Capital	707.45	717.98
	Other Equity	-	-
	<b>Total Equity</b>	<b>739.45</b>	<b>749.98</b>
2	<b>Non-Current liabilities</b>	-	-
	(i) Borrowings	-	-
	(ii) Other Payables	-	-
	(iii) Other Financial Liabilities	-	-
	Deferred tax liabilities (net)	106.38	97.82
	Other Non Current Liabilities	0.49	0.40
	<b>Total Non- Current Liabilities</b>	<b>106.87</b>	<b>98.22</b>
3	<b>Current liabilities</b>	200.82	284.19
	Financial liabilities	-	45.48
	(i) Borrowings	-	-
	(ii) Trade Payables	-	-
	a. micro enterprises and small enterprises	-	-
	b. Creditors other than micro enterprises and small enterprises	-	-
	(iii) Other Current Financial Liabilities	-	-
	(iv) Other financial liabilities	-	-
	Provisions	22.12	9.66
	Other Current liabilities	-	1.84
	<b>Total Current Liabilities</b>	<b>222.94</b>	<b>341.17</b>
	<b>Total Equity &amp; Liabilities</b>	<b>1,069.26</b>	<b>1,189.37</b>

For and on behalf of Sagar Systech Limited

Meena

Mukesh Babu

Meena Mukesh Babu  
Managing Director  
DIN:00799732

Place : Mumbai  
Date: 30/01/2026



*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

The Board of Directors,  
**SAGAR SYSTECH LIMITED**  
Mumbai.

We have reviewed the accompanying statement of unaudited standalone financial results of **SAGAR SYSTECH LIMITED** (the "Company") for the quarter ended **December 31, 2025** (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: January 30, 2026



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