

SIGNATURE GREEN CORPORATION LIMITED

(formerly known as Sagar Soya Products Limited)

CIN: L15141MH1982PLC267176

Regd. Office: 32, Vyapar Bhavan, 49, P.D. Mello Road, Mumbai, Maharashtra-400009

Visit us at: www.sagarsoyaproducts.com, Email: compliance.ssp@gmail.com

Date: 13th May, 2025

To,
Department of Corporate Services (DSC-CRD)
Bombay Stock Exchange Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai – 400001

Subject: Audited Financial Results (Standalone and Consolidated) for the quarter and year ended March 31, 2025.

Ref.: Signature Green Corporation Limited (formerly known as Sagar Soya Products Limited),

Scrip Code: 507663

Pursuant to the provisions of Regulation 33 read with Regulation 30 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (hereinafter referred to as "Listing Regulations"), we hereby enclose the Standalone and Consolidated Audited Financial Results and statements of the Company for quarter and year ended 31st March, 2025 along with the reports of the Statutory Auditor thereon, which have been adopted and approved by the Board of Directors of the Company in its meeting held today i.e Tuesday, 13th May, 2025.

Further, declaration with respect of Unmodified Opinion pursuant to Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2015 is also enclosed herewith.

Kindly take the same on records.

**FOR SIGNATURE GREEN CORPORATION LIMITED
(formerly known as Sagar Soya Products Limited)**

**POOJA VIPIN MANDHANA
COMPANY SECRETARY & COMPLIANCE OFFICER
ACS: 41134**

Encl: As above

C.P. JARIA & CO.

CHARTERED ACCOUNTANTS

M-28, SUPER TEX TOWER,
OPP. KINNARY CINEMA,
RING ROAD, SURAT-395002.
PH: 2343289, 2343288
Email:cpjaria@gmail.com

Independent Auditor's Report (Unmodified opinion) on Audited Standalone Quarterly Financial Results and Year to Date Results of Signature Green Corporation Limited (Formerly Sagar Soya Products Limited) Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended:

To,
The Board of Directors,
SIGNATURE GREEN CORPORATION LIMITED
(FORMELY SAGAR SOYA PRODUCTS LIMITED)

Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying standalone quarterly financial results of **SIGNATURE GREEN CORPORATION LIMITED (FORMELY SAGAR SOYA PRODUCTS LIMITED)** (the company) for the quarter ended 31st March, 2025 and the year to date results for the period from 1st April, 2024 to 31st March, 2025, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these standalone financial results:

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit/loss and other comprehensive income and other financial information for the quarter ended 31st March, 2025 as well as the year to date results for the period from 1st April, 2024 to 31st March, 2025.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Standalone Financial Results

These quarterly financial results as well as the year to date standalone financial results have been prepared on the basis of the interim financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit/loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes



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maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up



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to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

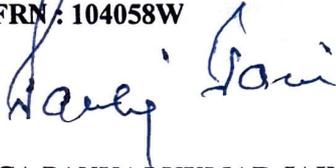
We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other matters

The statement includes the financial results for the quarter ended 31st March, 2025 being the balancing figure between the audited figures in respect of the full financial year ended 31st March, 2025 and published unaudited year to date figures up to third quarter of the current financial year, which were subject to limited review by us.

For, M/s. C P JARIA & CO.,
Chartered Accountants
FRN : 104058W



CA PANKAJ KUMAR JAIN
(Partner)
(Membership No.: 112020)



Date: May 13, 2025
Place: Mumbai

UDIN : 25112020BMGYAM6313

SIGNATURE GREEN CORPORATION LIMITED

(FORMELY SAGAR SOYA PRODUCTS LIMITED)

CIN: L15141MH1982PLC267176

Regd Off: 32, Vyapar Bhawan, 49, P.D.Mello Road, Mumbai

Statement of Standalone audited Results for the Quarter and year ended 31/03/2025

Rs. in Lakhs

	Particulars	Quarter Ended				Year Ended	
		31-03-2025	31-12-2024	31-03-2024	31-03-2025	31-03-2024	
		(Audited)	(Un-Audited)	(Audited)	(Audited)	(Audited)	
I	Revenue from Operations	0.00	0.00	0.00	0.00	0.00	
II	Other Income	26.52	1.52	40.60	78.45	83.04	
III	Total Revenue (I+II)	26.52	1.52	40.60	78.45	83.04	
IV	Expenses						
	a) Cost of Material Consumed	0.00	0.00	0.00	0.00	0.00	
	b) Purchase of Stock in trade	0.00	0.00	0.00	0.00	0.00	
	c) Changes in inventories of finished goods, Work in progress and stock in trade	0.00	0.00	0.00	0.00	0.00	
	d) Employee benefits expenses	3.31	2.96	3.50	10.67	10.63	
	e) Finance Cost	0.00	0	0.00	0.00	0.00	
	f) Depreciation and amortisation expenses	2.04	2.07	2.39	8.25	9.71	
	g) Other expenses	3.70	8.16	8.24	21.18	21.34	
	Total Expenses (IV)	9.05	13.19	14.13	40.10	41.68	
V	Profit/(loss) before exceptional items and tax (III-IV)	17.47	-11.67	26.47	38.35	41.36	
VI	Exceptional Items	0.00	0.00	0.00	0.00	0.00	
VII	Profit/(loss) Before Tax (V-VI)	17.47	-11.67	26.47	38.35	41.36	
VIII	Tax expense						
	a) Current Tax	9.98	0.00	12.83	9.98	12.83	
	b) Deferred Tax	-2.47	0.00	-2.07	-2.47	-2.07	
IX	Profit/ (Loss) for the period from continuing operations (VII-VIII)	9.96	-11.67	15.71	30.84	30.60	
X	Profit/ (Loss) from discontinued operations	0.00	0.00	0.00	0.00	0.00	
XI	Tax expense of discontinued operations	0.00	0.00	0.00	0.00	0.00	
XII	Profit/ (Loss) from discontinuing operations (after tax) (X-XI)	0.00	0.00	0.00	0.00	0.00	
XIII	Profit/ (Loss) for the period (IX+XII)	9.96	-11.67	15.71	30.84	30.60	
XIV	Other Comprehensive Income						
	A. (i) Items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	
	(ii) Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	
	B. (i) Items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	
	(ii) Income tax relating to items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	
XV	Total Comprehensive Income for the period (XIII+XIV) Comprising Profit (Loss) and Other comprehensive Income for the period)	0.00	0.00	0.00	0.00	0.00	
XVI	Earning per equity share (for continuing operation):						
	(1) Basic	0.28	-0.32	5.37	0.86	10.46	
	(2) Diluted	0.28	-0.32	5.37	0.86	10.46	
XVII	Earning per equity share (for discontinued operation):						
	(1) Basic	0.00	0.00	0.00	0.00	0.00	
	(2) Diluted	0.00	0.00	0.00	0.00	0.00	

Signature

XVIII	Earning per equity share (for discontinued & continuing operation):					
	(1) Basic	0.28	-0.32	5.37	0.86	10.46
	(2) Diluted	0.28	-0.32	5.37	0.86	10.46

Notes-

1. The above results were reviewed by the Audit Committee and have been taken on record by the Board of Directors of the Company at their meeting held on May, 13, 2025
2. The Standalone Financial Results for the year ended March 31, 2025 were audited by the Statutory Auditors of the Company.
3. During the quarter ended 31 December 2024, the Company upon receipt of balance 75% of the issue price for 33,05,283 warrants, has allotted 33,05,283 fully paid-up equity shares against conversion of said warrants exercised by the warrant holder, as a result of such allotment, the paid-up equity share capital of the Company has increased from 2,92,584 equity shares to 35,97,867 equity shares of face value of Rs 10 each. Further during the quarter ended March 31, 2025, the Company has received listing and trading approval from BSE Limited for listing of 33,05,283 equity shares.
4. The entire operations of the Company relate to only one segment hence reporting as defined in AS 17 is not applicable
5. The figures for the quarter ended March, 31, 2025 are balancing figures between the Audited figures in respect of the full financial year and published year to date figures upto the third quarter of the current financial year.
6. The Company has used the proceeds of such issue/conversion for the solely purpose of the object of issue/conversion and no amount of such proceeds is remaining with the Company as on March 31, 2025.
7. Previous year figures have been regrouped or reclassified wherever necessary
8. There are no outstanding defaults on loans and debt securities, therefore statement on the same is not forming part of this results.
9. The Quarterly and Yearly Financial Results of the Company have been prepared in accordance with The Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards) (Amendment) Rules 2016.

**For Signature Green Corporation Ltd
Formely Sagar Soya Products Ltd**

Arvind C. Patil

**ARVINDBHAI CHHOTABHAI PATI
WHOLE TIME DIRECTOR
DIN: 00024070**

Place: Mumbai
Date: 13-05-2025

SIGNATURE GREEN CORPORATION LIMITED
FORMELY SAGAR SOYA PRODUCTS LTD
CASH FLOW STATEMENT FOR THE YEAR ENDED ON 31 MARCH 2025

Particulars	Amt in lacs	
	Year Ended	
	31-Mar-25	31-Mar-24
A. CASH FLOW FROM OPERATING ACTIVITY		
Profit before Taxation	38.35	41.35
Adjustment for:		
Loss on sale of Assets	0.00	0.00
Depreciation	8.25	9.72
Operating Profit before working capital changes	46.60	51.07
Changes in working capital :-		
Increase/(Decrease) in trade payables	0.00	0.00
Increase/(Decrease) in other current liabilities	3.82	14.22
Increase/(Decrease) in short term provision	0.00	0.00
Increase/(Decrease) in Long-term borrowings	(171.77)	0.00
Increase/(Decrease) in short-term borrowings	0.00	0.00
(Increase)/Decrease in trade receivables	1.77	8.46
(Increase)/Decrease in inventories	0.00	0.00
(Increase)/Decrease in other Financial Assets	(873.43)	(250.58)
(Increase)/Decrease in Long Term loans and advances	0.00	0.00
(Increase)/Decrease in Short Term loans and advances	0.00	0.00
(Increase)/Decrease in Non- current Financial Assets	(0.18)	(0.56)
Increase/(Decrease) in last year provision	0.00	0.00
Cash generated from Operations	(1039.79)	(228.46)
Less:- Taxes paid (For previous year)	(993.19)	(177.39)
Net Cash generated from operations before extraordinary items	(1004.10)	(190.03)
Extraordinary items	0.00	0.00
Net Cash generated from operating activities	(A) (1004.10)	(190.03)
B. CASH FLOW FROM INVESTING ACTIVITY		
Fixed Asset (Purchased)/Sold	0.00	0.00
Share (Purchase)/Sold	0.00	0.00
Net Cash generated from Investing activities	(B) 0.00	0.00
C. CASH FLOW FROM FINANCING ACTIVITY		
Increase/(decrease) in ShareS/ Warrant Application	842.85	280.95
(Increase)/decrease in Investments	0.00	0.10
Net Cash generated from Financing activities	(C) 842.85	281.05
Net Increase/(Decrease) in cash and cash equivalents (A+B+C)	(161.25)	91.02
CASH & CASH EQUIVALENTS, AT THE BEGINNING OF YEAR	288.76	197.74
CASH & CASH EQUIVALENTS, AT THE END OF YEAR	127.51	288.76

Signature of C. P. Patil

Statement of Assets & Liabilities of Signature Green Corporation Ltd (Formerly Sagar Soya Products Ltd)

PARTICULARS	Amt in Lacs	
	As at year ended 31/03/2025	As at year ended 31/03/2024
	AUDITED	AUDITED
ASSETS		
1. Non-current assets		
(A) Property, Plant and Equipment	51.00	59.26
(B) Capital work-in-progress	0.00	0.00
(C) Investment Property	0.00	0.00
(D) Goodwill	0.00	0.00
(E) Other Intangible assets	0.00	0.00
(F) Intangible assets under development	0.00	0.00
(G) Biological Assets other than bearer plants	0.00	0.00
(H) Financial Assets		
(i) Investments	19.68	19.68
(ii) Trade receivables	0.00	0.00
(iii) Loans	0.00	0.00
(I) Deferred tax assets (net)	0.00	0.00
(J) Other non-current assets	12.31	12.13
2. Current assets		
(A) Inventories	0.00	0.00
(B) Financial Assets		
(i) Investments	0.00	0.00
(ii) Trade receivables	25.23	27.00
(iii) Cash and cash equivalents	127.51	288.76
(iv) Bank balances other than(iii) above	0.00	0.00
(v) Loans	0	0
(vi) Others (to be specified)	0.00	0.00
(C) Current Tax Assets (Net)	0.00	0.00
(D) Other current assets	1128.54	255.10
Total Assets	1364.27	661.93
EQUITY AND LIABILITIES		
1. Equity		
(A) Equity Share capital	359.79	29.26
(B) Other Equity	962.42	420.19
2. Liabilities		
(I) Non-current liabilities		
(A) Financial Liabilities		
(i) Borrowings	0.00	171.77
(ii) Trade payables	0.00	0.00
(iii) Other financial liabilities	0.00	0.00
(B) Provisions	0.00	0.00
(C) Deferred tax liabilities (Net)	9.09	11.56
(D) Other non-current liabilities	0.00	0.00
(II) Current liabilities		
(A) Financial Liabilities		
(i) Borrowings	0.00	0.00
(ii) Trade payables	0.00	0.00
(iii) Other financial liabilities	0.00	0.00
(B) Other current liabilities	0.00	0.00
(C) Provisions	32.97	29.15
(d) Current Tax Liabilities (Net)	0.00	0.00
Total Equity and Liabilities	1364.27	661.93

Signature of C. Parth

B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC.

Statement on deviation/variation in utilisation of funds raised							
Name of listed entity		Public Issues / Rights Issues / Preferential Issues / QIP / Others					
Mode of Fund Raising		NIL					
Date of Raising Funds							
Amount Raised							
Report filed for Quarter ended							
Monitoring Agency		applicable/not applicable					
Monitoring Agency Name, if applicable							
Is there a Deviation/Variation in use of funds raised		Yes / No					
If Yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the Shareholders							
If Yes, Date of share holder Approval							
Explanation for the Deviation/Variation							
Comments of the Audit Committee after review							
Comments of the auditors, if any							
Objects for which funds have been raised and where there has been a deviation, in the following table							
	Original Object	Modified Object, if any	Original Allocation	Modified allocation, if any	Funds Utilised	Amount of Deviation/Variation for the quarter according to applicable object	Remarks if any
Deviation or variation could mean:							
(a) Deviation in the objects or purposes for which the funds have been raised or							
(b) Deviation in the amount of funds actually utilized as against what was originally disclosed or							
(c) Change in terms of a contract referred to in the fund raising document i.e. prospectus, letter of offer, etc.							
For Signature Green Corporation Ltd Formely Sagar Soya Products Ltd							
ARVINDBHAI CHHOTABHAI PATEL WHOLE TIME DIRECTOR DIN: 00024070							

Place :
Date : 13th May, 2025

C. FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES

S. No.	Particulars	in INR crore
1	Loans / revolving facilities like cash credit from banks / financial institutions	nil
A	Total amount outstanding as on date	nil
B	Of the total amount outstanding, amount of default as on date	nil
2	Unlisted debt securities i.e. NCDs and NCRPS	nil
A	Total amount outstanding as on date	nil
B	Of the total amount outstanding, amount of default as on date	nil
3	Total financial indebtedness of the listed entity including short-term and long-term debt	nil

Amiraj C. Singh

**Signature Green Corporation Ltd (Formerly known as Sagar Soya Products Limited)
Disclosure of Related Party Transaction for the half year ended March 31, 2025**

Additional disclosure of related party transactions - applicable only in case the related party transaction relates to loans, inter-corporate deposits, advances or investments made or given by the listed entity/subsidiary. These details need to be disclosed only once, during the reporting period when such transaction was undertaken.

Sr No.	Name	PAN	Name	PAN	Relationship of the counterparty with the Listed Entity or Subsidiary	Type of Related Party Transaction	Aggregate Value of all related party Transaction as approved by the Audit Committee (Rs. In Lakhs)	Remarks on approval Audit Committee	Value of Transaction during the reporting period	In case monies are due to either party as a result of the transaction (see Note 1)		Nature of Indebtedness (loan /Issuance of Debt/any other etc)	Cost	Tenure	Nature (loan /advance /inter-corporate Deposit/ Investment)	Interest Rate (%)	Tenure	Secured / Unsecured	Purpose for which the fund will be utilized by the ultimate recipient of fund
										Opening Balance	Closing Balance								
1																			
2																			
3																			

nil

Divyanshu C. Bhatia

Signature of Authorized Signatory: _____

The Board of Directors of the Company has reviewed the above disclosures and is satisfied that the same are true and correct to the best of its knowledge and belief and no fraud or material misstatement has been committed in the preparation of these disclosures.

Signature of Authorized Signatory: _____

The Board of Directors of the Company has reviewed the above disclosures and is satisfied that the same are true and correct to the best of its knowledge and belief and no fraud or material misstatement has been committed in the preparation of these disclosures.

E. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION)

Statement on Impact of Audit Qualifications for the Financial Year ended March 31, 2025

I.	Sl. No.	Particulars	Audited Figures (as reported before adjusting for qualifications)	Adjusted Figures (audited figures after adjusting for qualifications)
	1	Turnover / Total income		
	2	Total Expenditure		
	3	Net Profit/(Loss)		
	4	Earnings Per Share		
	5	Total Assets		
	6	Total Liabilities		
	7	Net Worth		
	8	Any other financial item(s) (as felt appropriate by the management)		
II.	Audit Qualification (each audit qualification separately):			
	a. Details of Audit Qualification:			
	b. Type of Audit Qualification: Qualified Opinion / Disclaimer of Opinion / Adverse Opinion			
	c. Frequency of qualification: Whether appeared first time / repetitive / since how long continuing			
	d. For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views:			
	e. For Audit Qualification(s) where the impact is not quantified by the auditor:			
	(i) Management's estimation on the impact of audit qualification:			
	(ii) If management is unable to estimate the impact, reasons for the same:			
	(iii) Auditors' Comments on (i) or (ii) above:			
III.	Signatories:			

no adverse comments

Arvind K. Patel