Epuja Spiritech Limited

Reg. Off. - Marathon Icon, 6th Floor, Office Number 606,
Off Ganapatrao Kadam Marg, Lower Parel, Mumbai - 400013
Corp. Off.- 32/1, Vasishta Paradise, Temple Road, 11th Cross, Malleswaram, Bangalore 560003.
Mobile No. 916263879732; E-mail- splgrive@rediffmail.com
CIN: L96906MH1980PLC170432; Website: www.sagarproductions.com

NOTICE OF POSTAL BALLOT

(Pursuant to Section 110 of Companies Act, 2013 and read with the Companies (Management and Administration) Rules, 2014 each as amended)

Dear Member(s),

NOTICE is hereby given pursuant to the provisions of Section 110 read with Section 108 and other applicable provisions, if any, of the Companies Act, 2013 ("**Companies Act**"), read with Rule 22 of the Companies (Management and Administration) Rules, 2014 ("**Rules**"), (including any statutory modification or re-enactment thereof, for the time being in force), Secretarial Standard on General Meetings("**SS-2**"), Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("**SEBI Listing Regulations**") and other applicable laws and regulations, read with General Circular No. 14/2020 dated April 8, 2020, General Circular No.17/2020 dated April 13, 2020, General Circular No. 22/2020 dated June 15, 2020, General Circular No. 33/2020 dated September 28, 2020, General Circular No. 39/2020 dated December 31, 2020, General Circular No. 10/2021 dated June 23, 2021, General Circular No. 20/2021 dated December 8, 2021, General Circular No. 3/2022 dated May 5, 2022, General Circular No. 11/2022 dated December 28, 2022, General Circular No. 09/2023 dated September 25, 2023, and General Circular No. 09/2024 dated September 19, 2024, issued by the Ministry of Corporate Affairs (the "MCA Circulars"), it is proposed to seek the consent of the members ("Members") of M/s. EPUJA SPIRITECH LIMITED (FORMERLY KNOWN AS SAGAR PRODUCTIONS LIMITED) ("**Company**"), to transact the special business as set out hereunder by passing Ordinary / Special Resolution, as applicable, by way of postal ballot / electronic voting.

An Explanatory Statement pursuant to Section 102 of the Act and other applicable provisions of the Act, pertaining to the resolution setting out the material facts and the reasons thereof, is appended, Pursuant to Rule 22(5) of the Rules.

Section 110 of the Act and the Rules provide for passing of resolutions by postal ballot. In terms of said Section of the Act and the Rules, a company may, and in case of resolutions relating to such business as the Central Government may, by notification, declare to be conducted only by postal ballot, shall, get any resolution (other than ordinary business and any business in respect of which directors or auditors have right to be heard at any meeting) passed by means of postal ballot, instead of transacting the business in general meeting of the Company.

The Board of Directors ("Board") in its meeting held on Wednesday 29th July, 2026 has appointed CS Megha Samdani, Practicing Company Secretary, as the Scrutinizer for conducting the Postal Ballot through e-voting process in a fair and transparent manner. She has communicated her willingness to be appointed and will be available for the said purpose.

In light of the MCA Circulars and SEBI Listing Regulations, the Postal Ballot through remote e-voting is being initiated to transact business as set out in this Notice. The Company has engaged **Central Depository Services Limited (India) Limited (CDSL)** for facilitating the remote e-voting system. The remote e-voting period commences on **Thursday 30th July, 2026** and ends on **Friday 28th August, 2026** The cut-off date for the purpose of determining eligibility of members for voting has been fixed as **Friday 24th July, 2026** ("cut-off date"). In compliance with the aforesaid MCA Circulars, the hard copy of Postal Ballot Notice along with Postal Ballot Forms and pre-paid business envelope will not be sent to the Members as the company is sending notice through email as per the exemptions granted by ministry in its circulars time totime. Notice of the Postal Ballot is being sent only through electronic mode to those Members holding shares either in physical form or dematerialized form as on the cut-off 24th July, 2026 and whose email addresses are registered with the Company/ Depositories. Members may note that the Notice of the Postal Ballot will also be available on the Company's website https://epuja.co.in,websites of the Stock Exchange, and on the website of **Central Depository Services Limited (India) Limited (CDSL)** i.e. at www.cdslindia.com. members are requested to read carefully the instructions for remote e-voting given in the Notes forming part of this Notice.

In compliance with the requirements of the MCA Circulars, the hard copy of Postal Ballot Notice along with Postal Ballot Forms and pre-paid business envelope will not be sent to the shareholders for this Postal Ballot, in accordance with the exemptions granted by the MCA Circulars. Members are required to communicate their assent or dissent through the remote e-voting system only.

The draft resolutions proposed to be passed by way of Postal Ballot and the Explanatory Statement setting out the material facts concerning the said resolution and the reasons thereof, are annexed hereto for your consideration.

In compliance with the requirements of the MCA Circulars, Members are required to communicate their assent or dissent through the remote e-voting system only. You are requested to carefully read all the instructions given in the Notes. E-voting shall commence on Thursday 30th July, 2026, and ends on Friday 28th August, 2026. The Scrutinizer shall submit his report to the Chairman of the Company after completion of scrutiny of the e-voting Monday 31st August, 2026 and, the results of the voting shall be declared by the Chairman of the Company on or before Monday 31st August, 2026 at Company's Registered Office. The results along with the Scrutinizer's Report will be placed on the Company's website i.e., https://epuja.co.in and on the e-voting system link of **Central Depository Services Limited (India) Limited (CDSL)** i.e, at www.cdslindia.com. The same shall simultaneously be communicated to the BSE Ltd., on which the shares of the Company are listed.

ITEM OF BUSINESS REQUIRING CONSENT OF SHAREHOLDERS THROUGH POSTAL BALLOT:

SPECIAL BUSINESS

RESOLUTION1:To consider and approve the enhancement of overall limits for inter-corporate loan/guarantee/security/investment pursuant to Section 186 of the Companies Act, 2013 upto 100 crore: -

To consider and, if thought fit, to pass the following resolution as a Special Resolution:

"RESOLVED THAT pursuant to the provisions of Section 186 of the Companies Act, 2013 (the 'Act') read with the relevant rules made thereunder and all other applicable provisions of the Act, if any, and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and other applicable laws/regulations including any statutory modification(s) or re-enactment(s) thereof for the time being in force, and subject to such approvals, consents, sanctions and permissions as may be necessary, the consent of the members of the Company be and is hereby accorded to the Board of Directors of the Company (hereinafter referred to as 'the Board') which term shall be deemed to include, unless the context otherwise requires, any committee of the Board or any officer(s) authorized by the Board to exercise the powers conferred on the Board under this resolution to (i) give any loan to any person or other body corporate whether in India or abroad (which shall also include giving loans by the Company under cash pool arrangement) (ii) give any guarantee or provide any security in connection with a loan to any other body corporate or person whether in India or abroad and (iii) acquire by way of subscription, purchase or otherwise, the securities of any other body corporate whether in India or abroad, by whatever name called, as it may in its absolute discretion deem beneficial and in the interest of the Company upto a maximum of INR 100 Crore only (Indian Rupees Hundred Crore only) at any given point of time, subject to specific approval of a transaction by the Board, notwithstanding the aggregate of loans and investments so far made and/or guarantees or security so far provided by the Company to any person or body corporate, over and above the limits prescribed under Section 186 of the Act i.e. 60% of the paid-up share capital, free reserves and securities premium account of the Company or 100% of free reserves and securities premium account of the Company, whichever is more.

RESOLVED FURTHER THAT any Director or Company Secretary of the Company, be and are hereby severally authorized to intimate Stock Exchanges and to submit a reclassification application to the Stock Exchanges within the permitted time, and to execute all such forms, documents, instruments, papers and writings etc., on behalf of the Company, as may be required from time to time, to do and to perform all such acts, deeds and things as may be necessary to give effect to this resolution and to settle any question, difficulty or doubt, that may arise in giving effect to aforementioned resolution."

RESOLUTION 02: ADDITION IN OBJECT CLAUSE OF MEMORANDUM OF ASSOCIATION (MOA) BY ADDING FOLLOWING OBJECT IN SUB-CLAUSE (A) OF CLAUSE 3 OF MAIN OBJECT MAKE CONSEQUENT ALTERATION IN CLAUSE V OF THE MEMORANDUM OF ASSOCIATION

To consider and pass the following resolutions as Special Resolution:

"RESOLVED THAT pursuant to Section 13 & other applicable provisions, if any, of the Companies Act, 2013 including Rules made thereunder as well as any other applicable laws for the time being in force & such other approvals, permissions and sanctions, as may be necessary, consent of the members of the Company, be and is hereby accorded to alter the existing Main Objects of Clause Ill (A) of the Memorandum of Association of the Company, by adding the following new Clause IlI (A) as under:

To carry on the business of Agro Products including cultivation, processing, packaging, trading, import, and export of agricultural produce, food grains, fruits, vegetables, seeds, fertilizers, pesticides, and allied products.

To undertake Agro Technology development, research, and consultancy in modern farming techniques, irrigation systems, greenhouse projects, and organic farming.

To establish, operate, and manage Agro Processing Units, cold storage facilities, warehouses, and supply chain logistics for agricultural produce.

To promote sustainable agriculture, rural development, and farmer welfare through training, advisory services, and cooperative initiatives. **AND**

To carry on the business of Information Technology services including software development, IT consultancy, system integration, cloud computing, and data analytics.

To design, develop, and market Software Applications, mobile apps, ERP solutions, and customized IT platforms for agro and other industries.

To provide IT-enabled Services including BPO, KPO, digital marketing, e-commerce solutions, and online platforms for agricultural trade.

To establish Research & Development centers for innovation in artificial intelligence, machine learning, blockchain, and IoT applications in agriculture and allied sectors.

RESOLVED FURTHER THAT the draft copy of the amended MOA as tabled before the members, be and is hereby approved and adopted.

RESOLVED FURTHER THAT the Directors of the Company & Company Secretary of the Company be and are hereby severally authorized to take all steps and to do all acts and things (including signing documents, delegating persons, etc.) for this purpose in order to give full and complete effect to this resolution."

RESOLUTION 03: INCREASE IN AUTHORISED SHARE CAPITAL AND ALTERATION OF CAPITAL CLAUSE OF THE MEMORANDUM OF ASSOCIATION

To consider and pass the following resolutions as Special Resolution:

"**RESOLVED THAT** pursuant to the provisions of Sections 13, 61(1)(a), 64 and other applicable provisions, if any, of the Companies Act, 2013 read with the rules made thereunder, the applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), the Articles of Association of the Company and subject to the approval of the Members of the Company and such other approvals, permissions and sanctions as may be required, the consent of the Board of Directors be and is hereby accorded to recommend to the Members the increase in the Authorised Share Capital of the Company from Rs.20,00,00,000 (Rupees Twenty Crore only) divided into 20,00,00,000 (Two Crore) Equity Shares of Rs.1/- each to Rs.80,00,00,000 (Rupees Eighty Crore only) divided into 80,00,00,000 (Eighty Crore) Equity Shares of Rs.1/- each, by creation of 60,00,00,000 (Sixty Crore) additional Equity Shares of Rs.1/- each, ranking pari passu in all respects with the existing Equity Shares of the Company.

RESOLVED FURTHER THAT subject to the approval of the Members, Clause V (Capital Clause) of the Memorandum of Association of the Company be substituted with the following:

"V. The Authorised Share Capital of the Company is Rs.80,00,00,000 (Rupees Eighty Crore only) divided into 80,00,00,000 (Eighty Crore) Equity Shares of Rs.1/- (Rupees Ten only) each with power to increase or reduce the capital of the Company and to divide the shares in the capital for the time being into several classes and to attach thereto respectively such preferential, deferred, qualified or special rights, privileges or conditions as may be determined by or in accordance with the provisions of the Companies Act, 2013 and the Articles of Association of the Company."

RESOLVED FURTHER THAT the Directors of the Company & Company Secretary of the Company be and are hereby severally authorized to take all steps and to do all acts and things (including signing documents, delegating persons, etc.) for this purpose in order to give full and complete effect to this resolution."

RESOLVED FURTHER THAT the Board of Directors of the Company (which term shall include any Committee thereof or any person(s) authorised by the Board) be and is hereby authorised to take all such steps and actions and execute all such documents, deeds, writings and filings, including filing of e-Form SH-7 and other statutory forms with the Registrar of Companies and to make such applications, intimations and disclosures to the Stock Exchanges and other regulatory authorities as may be required, and to do all such acts, deeds, matters and things as may be necessary, proper or expedient for giving effect to this Resolution."

Registered Office:
Unit No. 402, Plot B/65, Stanford Plaza, New Link Road, Opp. City Mall, Andheri West, Mumbai, Maharashtra, 400053

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

Place: Mumbai
Date: 29th July, 2026

Sd/-
Deeksha Pathak
Company Secretary and Compliance Officer

Notes:

1) In terms of Section 102 and other applicable provisions of the Companies Act, 2013 read together with rules and Secretarial Standard on General Meetings (SS-2), an explanatory statement setting out the material facts concerning special business to be transacted by way of Postal Ballot process (Through Electronic E-voting System Only) is annexed and forms part of this Notice.

2) In compliance with the MCA Circulars, the hard copy of Postal Ballot Notice along with Postal Ballot Forms and prepaid business envelope will not be sent to the Members. Notice of the Postal Ballot is being sent only through electronic mode to those Members holding shares either in physical form or dematerialised form as on 24th July, 2026 ("cut-off date") and whose email addresses are registered with the Company/ Depositories viz. National Securities Depository Limited ("NSDL")/ Central Depository Services (India) Limited ("CDSL"). Members who have not registered their email id may do so by sending the details of name of the registered shareholder(s), folio number, DP ID / Client ID and no. of equity shares held, to the Registrar and Share Transfer Agent of the Company i.e., Maheshwari Datamatics Pvt Ltd, 23 R.N.Mukherjee Road 5th Floor Kolkata - 700001., Email Id: info@mdpl.in.

3) Each Member's voting rights shall be in proportion to their share of the Paid-Up Equity Share Capital of the Company as on cut-off date, which will only be considered for voting.

4) Only a member holding Equity shares as on the Cut-off Date is entitled to exercise his/her vote through remote e-voting facility only and a person who is not a member as on the aforesaid date should treat this Notice for information purposes only.

5) The E-voting will remain open for the Members for voting from 30th July, 2026 and ends on 28th August, 2026 both days inclusive. During this period members of the Company, holding shares either in physical form or in dematerialized form, as on the cut-off date i.e., 24th July, 2026 may cast their vote electronically. The e-voting module shall be disabled by 5:00 P.M. on 28th August, 2026 for voting thereafter. Once the vote on a resolution is cast by the member, the member shall not be allowed to change it subsequently.

6) All the documents referred to in this Notice and the Statement pursuant to Section 102 of the Companies Act, 2013, will be uploaded on the Company's website to

facilitate online inspection up to the last date for exercising the voting.

7) CS Megha Samdani, Practicing Company Secretary (Membership No. A41630 COP No. 21853) has been appointed by Board of Directors in its meeting held on 29th July, 2026 as the scrutinizer to scrutinize the postal ballot, in a fair and transparent manner.

8) The Notice shall also be uploaded on the Company's website at https://epuja.co.in/, on the website of BSE limited at www.bseindia.com and on CDSL E-Voting link at www.cdslindia.com

THE INSTRUCTIONS OF SHAREHOLDERS FOR REMOTE E-VOTING:

Step 1: Access through Depositories CDSL/NSDL e-Voting system in case of individual shareholders holding shares in demat mode.

Step 2: Access through CDSL e-Voting system in case of shareholders holding shares in physical mode and non-individual shareholders in demat mode.

(i) The voting period begins on Thursday 30th July, 2026 and ends on Friday 28th August, 2026. During this period shareholders' of the Company, holding shares either in physical form or in dematerialized form, as on the cut-off date (record date) Friday 24th July, 2026may cast their vote electronically. The e-voting module shall be disabled by CDSL for voting thereafter.

(ii) Pursuant to SEBI Circular No. SEBI/HO/CFD/CMD/CIR/P/2020/242 dated 09.12.2020, under Regulation 44 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, listed entities are required to provide remote e-voting facility to its shareholders, in respect of all shareholders' resolutions. However, it has been observed that the participation by the public non-institutional shareholders/retail shareholders is at a negligible level.

In order to increase the efficiency of the voting process, pursuant to a public consultation, it has been decided to enable e-voting to **all the demat account holders, by way of a single login credential, through their demat accounts/ websites of Depositories/ Depository Participants**. Demat account holders would be able to cast their vote without having to register again with the ESPs, thereby, not only facilitating seamless authentication but also enhancing ease and convenience of participating in e-voting process.

Step 1: Access through Depositories CDSL/NSDL e-Voting system in case of individual shareholders holding shares in demat mode.

(iii) In terms of **SEBI circular no. SEBI/HO/CFD/CMD/CIR/P/2020/242 dated December 9, 2020** on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants.

(iv) Shareholders are advised to update their mobile number and email Id in their Demat accounts in order to access e-Voting facility.

Pursuant to above said SEBI Circular, Login method for e-Voting for Individual shareholders holding securities in Demat mode CDSL/NSDL is given below:

Type of shareholders	**Login Method**
Individual Shareholders holding securities in Demat mode with **CDSL Depository**	1) Users who have opted for CDSL Easi / Easiest facility, can login through their existing user id and password. Option will be made available to reach e-Voting page without any further authentication. The URL for users to login to Easi / Easiest are https://web.cdslindia.com/myeasi/home/login or visit www.cdslindia.com and click on Login icon and select New System Myeasi. 2) After successful login the Easi / Easiest user will be able to see the e-Voting option for eligible companies where the evoting is in progress as per the information provided by company. On clicking the evoting option, the user will be able to see e-Voting page of the e-Voting service provider for casting your vote during the remote e-Voting period. Additionally, there is also links provided to access the system of all e-Voting Service Providers i.e. CDSL/NSDL/KARVY/LINKINTIME, so that the user can visit the e-Voting service providers' website directly. 3) If the user is not registered for Easi/Easiest, option to register is available at https://web.cdslindia.com/myeasi/Registration/EasiRegistration 4) Alternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN No. from a e-Voting link available on www.cdslindia.com home page or click on https://evoting.cdslindia.com/Evoting/EvotingLogin The system will authenticate the user by sending OTP on registered Mobile & Email as recorded in the Demat Account. After successful authentication, user will be able to see the e-Voting option where the evoting is in progress and also able to directly access the system of all e-Voting Service Providers.

Individual Shareholders holding securities in demat mode with **NSDL Depository**	1) If you are already registered for NSDL IDeAS facility, please visit the e-Services website of NSDL. Open web browser by typing the following URL: https://eservices.nsdl.com either on a Personal Computer or on a mobile. Once the home page of e-Services is launched, click on the "Beneficial Owner" icon under "Login" which is available under 'IDeAS' section. A new screen will open. You will have to enter your User ID and Password. After successful authentication, you will be able to see e-Voting services. Click on "Access to e-Voting" under e-Voting services and you will be able to see e-Voting page. Click on company name or e-Voting service provider name and you will be re-directed to e-Voting service provider website for casting your vote during the remote e-Voting period. 2) If the user is not registered for IDeAS e-Services, option to register is available at https://eservices.nsdl.com. Select "Register Online for IDeAS "Portal or click at https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp 3) Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section. A new screen will open. You will have to enter your User ID (i.e. your sixteen digit demat account number hold with NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period.
Individual Shareholders (holding securities in demat mode) login through their **Depository**	You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. After Successful login, you will be able to see e-Voting option. Once you click on e-Voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature. Click on company name or e-Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period.

Participants (DP)	

Important note: Members who are unable to retrieve User ID/ Password are advised to use Forget User ID and Forget Password option available at abovementioned website.

Helpdesk for Individual Shareholders holding securities in demat mode for any technical issues related to login through Depository i.e. CDSL and NSDL

Login type	Helpdesk details
Individual Shareholders holding securities in Demat mode with **CDSL**	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at helpdesk.evoting@cdslindia.com or contact at toll free no. 1800 22 55 33
Individual Shareholders holding securities in Demat mode with **NSDL**	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at evoting@nsdl.co.in or call at toll free no.: 1800 1020 990 and 1800 22 44 30

Step 2 : Access through CDSL e-Voting system in case of shareholders holding shares in physical mode and non-individual shareholders in demat mode.

(v) Login method for Remote e-Voting for **Physical shareholders and shareholders other than individual holding in Demat form.**

1. The shareholders should log on to the e-voting website www.evotingindia.com.

2. Click on “Shareholders” module.

3. Now enter your User ID

   a. For CDSL: 16 digits beneficiary ID,
   b. For NSDL: 8 Character DP ID followed by 8 Digits Client ID,
   c. Shareholders holding shares in Physical Form should enter Folio Number registered with the Company.

4. Next enter the Image Verification as displayed and Click on Login.

5. If you are holding shares in demat form and had logged on to www.evotingindia.com and voted on an earlier e-voting of any company, then your existing password is to be used.

6. If you are a first-time user follow the steps given below:

	For Physical shareholders and other than individual shareholders holding shares in Demat.
PAN	Enter your 10 digit alpha-numeric *PAN issued by Income Tax Department (Applicable for both demat shareholders as well as physical shareholders) • Shareholders who have not updated their PAN with the Company/Depository Participant are requested to use the sequence number sent by Company/RTA or contact Company/RTA.
Dividend Bank Details **OR** Date of Birth (DOB)	Enter the Dividend Bank Details or Date of Birth (in dd/mm/yyyy format) as recorded in your demat account or in the company records in order to login. • If both the details are not recorded with the depository or company, please enter the member id / folio number in the Dividend Bank details field.

(vi) After entering these details appropriately, click on “SUBMIT” tab.

(vii) Shareholders holding shares in physical form will then directly reach the Company selection screen. However, shareholders holding shares in demat form will now reach ‘Password Creation’ menu wherein they are required to mandatorily enter their login password in the new password field. Kindly note that this password is to be also used by the demat holders for voting for resolutions of any other company on which they are eligible to vote, provided that company opts for e-voting through CDSL platform. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential.

(viii) For shareholders holding shares in physical form, the details can be used only for e-voting on the resolutions contained in this Notice.

(ix) Click on the EVSN “260728021” for the relevant companyon which you choose to vote.

(x) On the voting page, you will see “RESOLUTION DESCRIPTION” and against the same the option “YES/NO” for voting. Select the option YES or NO as desired. The option YES implies that you assent to the Resolution and option NO implies that you dissent to the Resolution.

(xi) Click on the "RESOLUTIONS FILE LINK" if you wish to view the entire Resolution details.

(xii) After selecting the resolution, you have decided to vote on, click on "SUBMIT". A confirmation box will be displayed. If you wish to confirm your vote, click on "OK", else to change your vote, click on "CANCEL" and accordingly modify your vote.

(xiii) Once you "CONFIRM" your vote on the resolution, you will not be allowed to modify your vote.

(xiv) You can also take a print of the votes cast by clicking on "Click here to print" option on the Voting page.

(xv) If a demat account holder has forgotten the login password then Enter the User ID and the image verification code and click on Forgot Password & enter the details as prompted by the system.

(xvi) There is also an optional provision to upload BR/POA if any uploaded, which will be made available to scrutinizer for verification.

(xvii) **Additional Facility for Non – Individual Shareholders and Custodians –For Remote Voting only**

- Non-Individual shareholders (i.e. other than Individuals, HUF, and NRI etc.) and Custodians are required to log on to www.evotingindia.com and register themselves in the "Corporates" module.
- A scanned copy of the Registration Form bearing the stamp and sign of the entity should be emailed to helpdesk.evoting@cdslindia.com
- After receiving the login details a Compliance User should be created using the admin login and password. The Compliance User would be able to link the account(s) for which they wish to vote on.
- The list of accounts linked in the login will be mapped automatically & can be delink in case of any wrong mapping.
- It is Mandatory that, a scanned copy of the Board Resolution and Power of Attorney (POA) which they have issued in favour of the Custodian, if any, should be uploaded in PDF format in the system for the scrutinizer to verify the same.
- Alternatively Non Individual shareholders are required mandatory to send the relevant Board Resolution/ Authority letter etc. together with attested specimen signature of the duly authorized signatory who are authorized to vote, to the Scrutinizer at Samdanikalani@gmail.com and to the Company at the email address viz; splgrive@rediffmail.com (designated email address by company) , if they have voted from individual tab & not uploaded same in the CDSL e-voting system for the scrutinizer to verify the same.

PROCESS FOR THOSE SHAREHOLDERS WHOSE EMAIL/MOBILE NO. ARE NOT REGISTERED WITH THE COMPANY/DEPOSITORIES.

1) For Physical shareholders- please provide necessary details like Folio No., Name of shareholder, scanned copy of the share certificate (front and back), PAN (self-attested scanned copy of PAN card), AADHAR (self-attested scanned copy of Aadhar Card) by email to **Company/RTA email id.**

2) For Demat shareholders -, please update your email id & mobile no. with your respective Depository Participant (DP)

3) For Individual Demat shareholders – Please update your email id & mobile no. with your respective Depository Participant (DP) which is mandatory while e-Voting & joining virtual meetings through Depository.

If you have any queries or issues regarding e-Voting from the CDSL e-Voting System, you can write an email to helpdesk.evoting@cdslindia.com or contact at toll free no.1800 22 55 33

All grievances connected with the facility for voting by electronic means may be addressed to Mr. Rakesh Dalvi, Sr. Manager, (CDSL) Central Depository Services (India) Limited, A Wing, 25th Floor, Marathon Futurex, Mafatlal Mill Compounds, N M Joshi Marg, Lower Parel (East), Mumbai-400013 or send an email to helpdesk.evoting@cdslindia.com or call at toll free no. 1800225533

Registered Office:
Unit No. 402, Plot B/65,
Stanford Plaza, New Link
Road, Opp. City Mall,
Andheri West, Mumbai,
Maharashtra, 400053

Place: Mumbai
Date: 29th July, 2026

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

Sd/-
Deeksha Pathak
Company Secretary and Compliance Officer

EXPLANATORY STATEMENT PURSUANT TO SECTION 102 OF THE COMPANIES ACT, 2013.

EPUJA SPIRITECH LIMITED
(Formerly known as Sagar Productions Limited)

(Pursuant to Section 102(1) of the Companies Act, 2013 and Secretarial Standard 2 on General Meetings)

RESOLUTION 01: The Company's ability to lend to any person or body corporate, give guarantee or provide security in connection with a loan to any other body corporate, invest in securities of any other body corporate etc., are regulated by the limits prescribed under section 186 (2) of the Companies Act, 2013 ('the Act') i.e. 60% of its paid up share capital, free reserves and securities premium account or 100% of its free reserves and securities premium account, whichever is more. The Company has been making investments, giving loans/guarantees to and providing securities in connection with loans to various persons and bodies corporate (including its subsidiary) from time to time, in compliance with the applicable provisions of the Companies Act, 2013 upon specific approval of the Board.

As per Section 186(3) of the Act, where the aggregate of the loans and investment so far made, the amount for which guarantee or security so far provided to or in all other bodies corporate along with the investment, loan, guarantee or security proposed to be made or given by the Board, exceed the limits specified under Section 186(2) of the Act, no investment or loan shall be made or guarantee shall be given or security shall be provided unless previously authorised by the members of the Company by way of special resolution.

During the financial year, the Company reinforced its financial strength by improving business performance, optimizing cash management, ensuring liquidity, and driving sustainable results. Through proactive cash forecasting, disciplined receivables management, collection of retention money, faster working cycle in projects and strategic vendor negotiations, the Company has been able to enhance its cash flow efficiency and the Company's present and future business plans, growth strategy, expansion opportunities, treasury management requirements and funding needs of its subsidiaries, joint ventures, associate companies and other entities in which the Company may make investments from time to time, the Board of Directors considers it desirable to enhance the overall limit for making loans, giving guarantees, providing securities and making investments.

The Board of Directors in its meeting held on Wednesday 29th July, 2026 subject to approval of the members, authorized to increase limits under section 186 of the Act upto a maximum of INR 100 Crore only at any given point of time, subject to specific approval of a transaction by the Board, notwithstanding the aggregate of loans and investments so far made and/or guarantees or security so far provided by the Company to bodies corporate over and above/in excess of the limits prescribed under Section 186 of the Act.

In compliance with Section 186(4) of the Act, the Company has been and shall continue to disclose to the members in the financial statements, the full particulars of the loans given, investment made or guarantee given or security provided and the purpose for which the loan or guarantee or security is proposed to be utilised by the recipient of the loan or guarantee or security, as may be applicable from time to time.

None of the Directors or Key Managerial Personnel of the Company or their relatives are concerned or interested, financially or otherwise, in the proposed resolution, except to the extent of their shareholding, if any, in the Company.

The Board recommends the passing of the Special Resolution as set out in the accompanying Notice, as the proposed reclassification is in the best interest of the Company and in compliance with applicable laws.

RESOLUTION 02: ALTERATION IN OBJECT CLAUSE OF MEMORANDUM OF ASSOCIATION (MOA) BY ADDING FOLLOWING OBJECT IN SUB-CLAUSE (A) OF CLAUSE 3 OF MAIN OBJECT MAKE CONSEQUENT ALTERATION IN CLAUSE V OF THE MEMORANDUM OF ASSOCIATION.

In order to expand and diversify the business activities of the Company and to enable it to undertake new and allied business opportunities in line with emerging requirements, Board of Directors considers it necessary to amend the Main Objects Clause of the Memorandum of Association.

This alteration is considered necessary to enable the Company to explore new business opportunities in a comprehensive range of activities relating to agricultural and allied products. These activities include the cultivation, production, processing, grading, packaging, storage, marketing, trading, import, and export of agricultural produce such as food grains, fruits, vegetables, seeds, fertilizers, pesticides, and other allied products. The objective is to establish an integrated agribusiness that enhances value across the agricultural supply chain, promotes efficient distribution of agricultural commodities, and meets the growing domestic and international demand for quality agro products. This object will enable the Company to diversify its operations and capitalize on opportunities in the agricultural and food processing sectors. **AND**

The Company intends to undertake research, development, consultancy, and technical services in the field of modern agriculture and agri-technology. This includes promoting advanced farming practices such as precision agriculture, efficient irrigation systems, greenhouse and protected cultivation, organic farming, and other innovative agricultural technologies. Through these activities, the Company aims to improve agricultural productivity, optimize the use of natural resources, encourage sustainable farming practices, and provide technical guidance and training to farmers, institutions, and agribusiness enterprises. This object supports the adoption of modern agricultural solutions while contributing to the overall development of the agricultural sector.

The draft of the amended Memorandum of Association incorporating the proposed alteration is available for inspection by the Members at the Registered Office of the Company during business hours and will also be placed before the Members at the meeting for their approval.

None of the Directors, Key Managerial Personnel of the Company, or their relatives are in any way concerned or interested, financially or otherwise, in the proposed resolution, except to the extent of their shareholding, if any, in the Company.

RESOLUTION 03: INCREASE IN AUTHORISED SHARE CAPITAL AND ALTERATION OF CAPITAL CLAUSE OF THE MEMORANDUM OF ASSOCIATION

The Board of Directors recommends the Ordinary Resolution for approval by the Members.

In view of the Company's growth plans, future fund-raising requirements, strategic business opportunities and the need to maintain adequate authorised capital for issuance of further equity shares or other securities, the Board of Directors considers it appropriate to increase the Authorised Share Capital of the Company.

Accordingly, the Board of Directors, at its meeting held on [Date], approved, subject to the approval of the Members, the increase in the Authorised Share Capital from Rs.20 Crore to Rs.80 Crore by creation of 60,00,00,000 additional Equity Shares of Rs.1/- each.

Consequent upon the increase in the Authorised Share Capital, Clause V of the Memorandum of Association of the Company relating to the share capital is also required to be amended.

The proposed increase in the Authorised Share Capital does not result in any immediate issue or allotment of shares. Any future issue of securities shall be undertaken only after obtaining such approvals as may be required under the Companies Act, 2013, the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018, the SEBI Listing Regulations and other applicable laws.the Company or their relatives is concerned or interested, financially or otherwise, in the proposed Resolution except to the extent of their respective shareholding, if any, in the Company.

Registered Office:
Unit No. 402, Plot B/65, Stanford Plaza, New Link Road, Opp. City Mall, Andheri West, Mumbai, Maharashtra, 400053

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

Sd/-
Deeksha Pathak
Company Secretary and Compliance Officer

Place: Mumbai
Date: 29th July, 2026