

General information about company			
Scrip code*	544501		
NSE Symbol*	NA		
MSEI Symbol*	NA		
ISIN*	INE0XX801016		
Name of company	SUGS LLOYD LIMITED		
Type of company	SME		
Class of security	Equity		
Date of start of financial year	01-04-2025		
Date of end of financial year	31-03-2026		
Date of board meeting when results were approved	12-11-2025		
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	04-11-2025		
Description of presentation currency	INR		
Level of rounding	Lakhs		
Reporting Type	Half Yearly		
Reporting Quarter	Half yearly		
Nature of report standalone or consolidated	Consolidated		
Whether results are audited or unaudited for the quarter ended	Unaudited		
Whether results are audited or unaudited for the Year to date for current period ended/year ended			
Segment Reporting	Single segment		
Description of single segment	Turnkey Solutions in Energy, Solar, and Infrastructure Projects		
Start date and time of board meeting	12-11-2025 17:30		
End date and time of board meeting	12-11-2025 20:30		
Whether cash flow statement is applicable on company	Yes		
Type of cash flow statement	Cash Flow Indirect		
Declaration of unmodified opinion or statement on impact of audit qualification	Not applicable		

Date of end of reporting period		30-09-2025	30-09-2025
Whether results are audited or unaudited		Unaudited	Unaudited
Nature of report standalone or consolidated		Consolidated	Consolidated
Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.		
1	Revenue From Operations		
	Revenue from operations	12303.06	12303.06
	Other income	111.56	111.56
	Total Income	12414.62	12414.62
2	Expenses		
(a)	Cost of materials consumed	0	0
(b)	Purchases of stock-in-trade	7004.1	7004.1
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	6.21	6.21
(d)	Employee benefit expense	1237.57	1237.57
(e)	Finance costs	390.42	390.42
(f)	Depreciation and amortisation expense	18.97	18.97
(g)	Other Expenses		
1	Other Expenses	2167.6	2167.6
	Total other expenses	2167.6	2167.6
	Total expenses	10824.87	10824.87
3	Profit before exceptional and extraordinary items and tax	1589.75	1589.75
4	Exceptional items	0	0
5	Profit before extraordinary items and tax	1589.75	1589.75
6	Extraordinary items	0	0
7	Profit before tax	1589.75	1589.75
8	Tax Expense		
	Current tax	405.94	405.94
	Deferred tax	1.95	1.95
	Total tax expenses	407.89	407.89
9	Net Profit Loss for the period from continuing operations	1181.86	1181.86
10	Profit (loss) from discontinuing operations before tax	0	0
11	Tax expense of discontinuing operations	0	0
12	Net profit (loss) from discontinuing operation after tax	0	0
13	Profit (loss) for period before minority interest	1181.86	1181.86
14	Share of profit (loss) of associates	1.5	1.5
15	Profit (loss) of minority interest	0	0
16	Net profit (Loss) for the period	1183.36	1183.36
17	Details of equity share capital		
	Paid-up equity share capital	2321.4	2321.4
	Face value of equity share capital	10	10
	Details of debt securities		
18	Reserves excluding revaluation reserve		
19	Earnings per equity share (for continuing and discontinued operations)		
	Basic earnings (loss) per share from continuing and discontinued operations	5.1	5.1
	Diluted earnings (loss) per share from continuing and discontinued operations	5.1	5.1
20	Debt equity ratio		Textual Information(1)
21	Debt service coverage ratio		Textual Information(2)
22	Interest service coverage ratio		Textual Information(3)
23	Disclosure of notes on financial results		
Statement of Asset and Liabilities			
		Particulars	Half Year ended (dd-mm-yyyy)

Statement of Asset and Liabilities		
Particulars		Half Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2025
Date of end of reporting period		30-09-2025
Whether results are audited or unaudited		Unaudited
Nature of report standalone or consolidated		Consolidated
	Equity and liabilities	
1	Shareholders' funds	
	Share capital	2321.4
	Reserves and surplus	9906.99
	Money received against share warrants	0
	Total shareholders' funds	12228.39
2	Share application money pending allotment	0
3	Deferred government grants	0
4	Minority interest	0
5	Non-current liabilities	
	Long-term borrowings	25.22
	Deferred tax liabilities (net)	
	Foreign currency monetary item translation difference liability account	
	Other long-term liabilities	235.95
	Long-term provisions	42.41
	Total non-current liabilities	303.58
6	Current liabilities	
	Short-term borrowings	8297.48
	Trade Payables	
	(A) Total outstanding dues of micro enterprises and small enterprises	138.32
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	2253.85
	Total Trade payable	2392.17
	Other current liabilities	290.94
	Short-term provisions	621.7
	Total current liabilities	11602.29
	Total equity and liabilities	24134.26
	Assets	
1	Non-current assets	
(i)	Property, Plant and Equipment and Intangible assets	
	Property, Plant and Equipment	136.59
	Producing properties	
	Intangible assets	0
	Preproducing properties	
	Property, Plant and Equipment capital work-in-progress	
	Intangible assets under development or work-in-progress	
	Total Property, Plant and Equipment and Intangible assets	136.59
(ii)	Non-current investments	217.98
(v)	Deferred tax assets (net)	1.26
(vi)	Foreign currency monetary item translation difference asset account	
(vii)	Long-term loans and advances	0
(viii)	Other non-current assets	4060.54
	Total non-current assets	4416.37
2	Current assets	
	Current investments	0
	Inventories	801.16
	Trade receivables	12410.12
	Cash and cash equivalents	5845.2
	Bank balance other than cash and cash equivalents	0
	Short-term loans and advances	593.89
	Other current assets	67.52
	Total current assets	19717.89
	Total assets	24134.26

Format for Reporting Segment wise Revenue, Results and Capital Employed along with the company results			
Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2025	01-04-2025
Date of end of reporting period		30-09-2025	30-09-2025
Whether results are audited or unaudited		Unaudited	Unaudited
Nature of report standalone or consolidated		Consolidated	Consolidated
1	Segment Revenue		
	(net sale/income from each segment should be disclosed)		
	Total segment revenue		
	Less: Inter segment revenue		
	Revenue from operations		
2	Segment Result		
	Profit (+) / Loss (-) before tax and interest from each segment		
	Total Profit before tax		
	i. Finance cost		
	ii. Other unallocable expenditure net off unallocable income		
	Profit before tax		
3	(Segment Asset - Segment Liabilities)		
	Segment Asset		
	Total Segment Assets		
	Un-allocable Assets		
	Net Segment Assets		
4	Segment Liabilities		
	Segment Liabilities		
	Total Segment Liabilities		
	Un-allocable Liabilities		
	Net Segment Liabilities		

Cash flow statement - indirect		
Particulars		Half Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2025
Date of end of reporting period		30-09-2025
Whether results are audited or unaudited		Unaudited
Nature of report standalone or consolidated		Consolidated
1	Statement of cash flows	
	Cash flows from used in operating activities	
	Profit before extraordinary items and tax	1589.75
2	Adjustments for reconcile profit (loss)	
	Adjustments to profit (loss)	
	Adjustments for finance costs	400.85
	Adjustments for depreciation and amortisation expense	18.97
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
	Adjustments for unrealised foreign exchange losses gains	0
	Adjustments for dividend income	0
	Adjustments for share-based payments	0
	Other adjustments for which cash effects are investing or financing cash flow	0
	Other adjustments to reconcile profit (loss)	-108.79
	Other adjustments for non-cash items	0
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
	Total adjustments to profit (loss)	311.03
3	Adjustments for working capital	
	Adjustments for decrease (increase) in inventories	6.2
	Adjustments for decrease (increase) in trade receivables	-3533.98
	Adjustments for decrease (increase) in other current assets	-418.62
	Adjustments for increase (decrease) in trade payables	1490.02
	Adjustments for increase (decrease) in other current liabilities	299.56
	Adjustments for provisions	66.94
	Total adjustments for working capital	-2089.88
	Total adjustments for reconcile profit (loss)	-1778.85
	Net cash flows from (used in) operations	-189.1
	Dividends received	0
	Interest paid	0
	Interest received	0
	Income taxes paid (refund)	405.94
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) operating activities before extraordinary items	-595.04
	Proceeds from extraordinary items	0
	Payment for extraordinary items	0
	Net cash flows from (used in) operating activities	-595.04
4	Cash flows from used in investing activities	
	Cash flows from losing control of subsidiaries or other businesses	0
	Cash flows used in obtaining control of subsidiaries or other businesses	0
	Other cash receipts from sales of equity or debt instruments of other entities	0
	Other cash payments to acquire equity or debt instruments of other entities	1.5
	Other cash receipts from sales of interests in joint ventures	0
	Other cash payments to acquire interests in joint ventures	0
	Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0
	Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0
	Proceeds from sales of property plant and equipment	0
	Purchase of property plant and equipment	46.27
	Proceeds from sales of intangible assets	0
	Purchase of intangible assets	0
	Cash advances and loans made to other parties	0
	Cash receipts from repayment of advances and loans made to other parties	0
	Cash payments for future contracts, forward contracts, option contracts and swap contracts	0
	Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0
	Dividends received	0
	Interest received	110.29
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	-1309.15
	Proceeds from government grants	0
	Net cash flows from (used in) investing activities before extraordinary items	-1246.63
	Proceeds from extraordinary items	0
	Payment for extraordinary items	0
	Net cash flows from (used in) investing activities	-1246.63
5	Cash flows from used in financing activities	
	Proceeds from issuing shares	7180.78
	Proceeds from issuing other equity instruments	0
	Proceeds from issuing debentures notes bonds etc	0
	Proceeds from borrowings	840.18
	Repayments of borrowings	0
	Dividends paid	0
	Interest paid	400.85
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) financing activities before extraordinary items	7620.11
	Proceeds from extraordinary items	0
	Payment for extraordinary items	0
	Net cash flows from (used in) financing activities	7620.11
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	5778.44
6	Effect of exchange rate changes on cash and cash equivalents	
	Effect of exchange rate changes on cash and cash equivalents	0
	Net increase (decrease) in cash and cash equivalents	5778.44
	Cash and cash equivalents cash flow statement at beginning of period	66.77
	Cash and cash equivalents cash flow statement at end of period	5845.21