

General Information about company			
Script code*		54501	
NSE Symbol*		NA	
BSE Symbol*		54501	
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		Standalone	
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		Turbidity Solutions in Energy, Solar, and Information Technology	
Start date and time of board meeting		12-11-2025 11:30	
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 unaffiliated entities or statement on impact of audit qualification		Not applicable	
Whether the company has any related party?		Yes	
Whether the company has entered into any Related Party transaction during the selected half year for which it wants to submit disclosure?		Yes	
(I) We declare that the acceptance of fixed deposits by the bank/Non-Banking Finance Company are at the terms uniformly applicable/offered to all shareholders/public.		NA	
(II) We declare that the scheduled commercial bank, as per RBI Circular RBI/DBR(2011)46/19 dated March 01, 2016, has allowed additional interest of one per cent per annum, over and above the rate of interest mentioned in the schedule of interest rate on savings or term deposits of bank/bank and their exclusive associations as well as on deposits of Chairman, Chairman & Managing Director, Executive Director or such other Executives appointed for a fixed term.		NA	
(III) Whether the company is a High value debt listed entity (According to regulation 15 (1A)?		No	
(IV) I answer to above question is Yes, whether complying with proviso to regulation 23 (9), i.e., submitting RPT disclosures on the day of results publication?		Yes	
(V) I answer to above question is No, please explain the reason for not complying.		27-06-2024	
(VI) If answer to above question is Yes, please explain the reason for not complying.		Yes	
Whether the updated Related Party Transactions (RPT) Policy (in compliance with Reg. 23 of SEBI (LODR) has been updated in the website of the Company?		27-06-2024	
Latest Date on which RPT policy is updated		27-06-2024	
Indicate Company website link for updated RPT policy of the Company		https://www.sugslloyd.com/investor/	
Whether statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc., is applicable to the company for the current quarter?		Yes	
No. of times funds raised during the quarter		1	
Whether the disclosure for the Details on Loans and Debt Securities is applicable to the entity?		No	Not disclosed

		Financial Results (Other than Bank)	
Particulars		3 months/ 6 months ended (Rs. mm-yyyy)	Year to date figures for current period ended (Rs. 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		Standalone	Standalone
Particulars			
1 Revenue From Operations		1280.06	1280.06
Other income		111.56	111.56
Total Income		12414.62	12414.62
2 Expenses			
(a) Cost of materials consumed		0	0
(b) Purchase of stock-in-trade		7804.11	7804.11
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade		6.21	6.21
(d) Employees 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		2107.6	2107.6
Total other expenses		2107.6	2107.6
Total Income		10824.88	10824.88
3 Profit before exceptional and extraordinary items and tax		1580.74	1580.74
4 Exceptional items		0	0
5 Profit before extraordinary items and tax		1580.74	1580.74
6 Extraordinary items		0	0
7 Profit before tax		1580.74	1580.74
8 Tax Expense			
Current tax		405.94	405.94
Deferred tax		1.95	1.95
Total tax expenses		407.89	407.89
9 Profit (Loss) for the period from continuing operations		1181.85	1181.85
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		1181.85	1181.85
14 Share of profit (loss) of associates			
15 Profit (loss) of minority interest			
16 Net profit (Loss) for the period		1181.85	1181.85
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 evaluation reserve			
19 Earnings per equity share (for continuing and discontinued operations)			
Basic earnings (loss) per share from continuing and discontinued operations		5.09	5.09
Diluted earnings (loss) per share from continuing and discontinued operations		5.09	5.09
20 Debt equity ratio			Tactical Information(1)
21 Debt service coverage ratio			Tactical Information(2)
22 Interest service coverage ratio			Tactical Information(3)
23 Disclosure of assets on financial results			

Statement of Asset and Liabilities		
Particulars		Half Year ended (Rs. 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		Standalone
Equity and liabilities		
1 Shareholders' funds		
Share capital		2321.4
Reserves and surplus		971.98
Money received against share warrants		0
Total Shareholders' funds		1203.38
2 Deferred government grants		
Deferred government grants		0
3 Non-current liabilities		
Long-term borrowings		25.22
Deferred tax liabilities (net)		42.41
Foreign currency monetary item translation difference liability account		235.95
Other long-term liabilities		0
Long-term provisions		0
Total non-current liabilities		303.58
4 Current liabilities		
Short-term borrowings		8297.49
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		223.85
Total Trade payable		223.85
Other current liabilities		20.94
Short-term provisions		621.7
Total current liabilities		11662.3
Total equity and liabilities		23939.26
Assets		
1 Non-current assets		
(a) Property, Plant and Equipment and Intangible assets		
Property, Plant and Equipment		138.59
Producing properties		0
Intangible assets		0
Preproducing properties		0
Property, Plant and Equipment capital work-in-progress		0
Intangible assets under development or work-in-progress		0
Total Property, Plant and Equipment and Intangible assets		138.59
(b) Non-current investments		22.96
(c) Deferred tax assets (net)		1.26
(d) Foreign currency monetary item translation difference asset account		0
(e) Long-term loans and advances		0
(f) Other non-current assets		4093.54
Total non-current assets		4221.37
2 Current assets		
Current investments		0
Inventories		12410.12
Trade receivables		5845.21
Cash and cash equivalents		5845.21
Bank balance other than cash and cash equivalents		0
Short-term loans and advances		523.89
Other current assets		67.51
Total current assets		19717.89
Total assets		23939.26

Format for Reporting Segment wise Revenue, Results and Capital Employed along with the company results				
Particulars		3 months/ 6 months ended (Rs. mm-yyyy)	Year to date figures for current period ended (Rs. 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		Standalone	Standalone	
1 Segment Revenue				
(net sub-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 non-deductible expenditure net of non-deductible income				
Profit before tax				
3 Segment Asset - Segment Liabilities				
Segment Asset				
Total Segment Assets				
Use-allocable Assets				
Net Segment Assets				
4 Segment Liabilities				
Segment Liabilities				
Total Segment Liabilities				
Use-allocable Liabilities				
Net Segment Liabilities				

Cash flow statement - Indirect		
Particulars		Half Year ended (Rs. 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		Standalone
1 Statement of cash flows		
Cash flows from used in operating activities		
Cash flows from used in operating activities		1589.74
2 Adjustments to profit (loss)		
Adjustments to profit (loss)		400.85
Adjustments for finance costs		18.97
Adjustments for depreciation and amortisation expense		0
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)		-119.29
Share of profit and loss from partnership firm or association of persons or limited liability partnerships		0
Total adjustments to profit (loss)		389.53
3 Adjustments for working capital		
Adjustments for decrease (increase) in inventories		6.21
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		1480.02
Adjustments for increase (decrease) in other current liabilities		289.56
Adjustments for provisions		65.96
Total adjustments for working capital		-2889.87
Total adjustments for reconcile profit (loss)		-1788.34
Net cash flows from (used in) operations		-190.6
4 Dividends received		
Dividends received		0
Interest paid		405.94
Interest received		0
Income taxes paid (refund)		0
Other inflows (outflows) of cash		-586.54
Net cash flows from (used in) operating activities before extraordinary items		-190.6
Proceeds from extraordinary items		0
Payment for extraordinary items		-586.54
5 Cash flows from used in investing activities		
Cash flows from using control of subsidiaries or other businesses		0
Cash flows from using 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		0
Other cash receipts from sales of property, plant and equipment		0
Purchase of property, plant and equipment		0
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		140.29
Income taxes paid (refund)		-1399.15
Other inflows (outflows) of cash		0
Proceeds from government grants		-1245.13
Net cash flows from (used in) investing activities before extraordinary items		-1245.13
Proceeds from extraordinary items		0
Payment for extraordinary items		-1245.13
6 Effect of exchange rate changes on cash and cash equivalents		
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes		5778.44
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

Format for Disclosure of Related Party Transactions (applicable only for half-yearly filings i
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