

**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	12-05-2026
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	07-05-2026
Description of presentation currency	INR
Level of rounding	Lakhs
Reporting Type	Half Yearly
Reporting Quarter	Yearly
Nature of report standalone or consolidated	Consolidated
Whether results are audited or unaudited for the quarter ended	Audited
Whether results are audited or unaudited for the Year to date for current period ended/year ended	Audited
Segment Reporting	Single segment
Description of single segment	Turnkey Solutions in Energy, Solar, and Infrastructure Projects
Start date and time of board meeting	12-05-2026 12:15
End date and time of board meeting	12-05-2026 13:00
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	Declaration of unmodified opinion

## Financial Results – Other than Bank

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	01-10-2025	01-04-2025	
Date of end of reporting period	31-03-2026	31-03-2026	
Whether results are audited or unaudited	Audited	Audited	
Nature of report standalone or consolidated	Consolidated	Consolidated	
<b>Part I</b>	<b>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.</b>		
<b>1</b>	<b>Revenue From Operations</b>		
	Revenue from operations	17769.49	30072.55
	Other income	188.23	299.79
	<b>Total Income</b>	<b>17957.72</b>	<b>30372.34</b>
<b>2</b>	<b>Expenses</b>		
(a)	Cost of materials consumed	0	0
(b)	Purchases of stock-in-trade	11351.98	18356.09
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-209.83	-203.62
(d)	Employee benefit expense	1488.32	2725.89
(e)	Finance costs	354.56	744.98
(f)	Depreciation and amortisation expense	22.72	41.69
<b>(g)</b>	<b>Other Expenses</b>		
1	other expense	2671.8	4839.39
	<b>Total other expenses</b>	<b>2671.8</b>	<b>4839.39</b>
	<b>Total expenses</b>	<b>15679.55</b>	<b>26504.42</b>
<b>3</b>	<b>Profit before exceptional and extraordinary items and tax</b>	<b>2278.17</b>	<b>3867.92</b>
4	Exceptional items	0	0
<b>5</b>	<b>Profit before extraordinary items and tax</b>	<b>2278.17</b>	<b>3867.92</b>
6	Extraordinary items	0	0
<b>7</b>	<b>Profit before tax</b>	<b>2278.17</b>	<b>3867.92</b>
<b>8</b>	<b>Tax Expense</b>		
	Current tax	592.49	998.44
	Deferred tax	-1.91	0.04
	<b>Total tax expenses</b>	<b>590.58</b>	<b>998.48</b>
<b>9</b>	<b>Net Profit Loss for the period from continuing operations</b>	<b>1687.59</b>	<b>2869.44</b>
10	Profit (loss) from discontinuing operations before tax	0	0
11	Tax expense of discontinuing operations	0	0
<b>12</b>	<b>Net profit (loss) from discontinuing operation after tax</b>	<b>0</b>	<b>0</b>
<b>13</b>	<b>Profit (loss) for period before minority interest</b>	<b>1687.59</b>	<b>2869.44</b>
14	Share of profit (loss) of associates	11.21	12.71
15	Profit (loss) of minority interest	0	0
<b>16</b>	<b>Net profit (Loss) for the period</b>	<b>1698.8</b>	<b>2882.15</b>
<b>17</b>	<b>Details of equity share capital</b>		
	Paid-up equity share capital	2321.4	2321.4
	Face value of equity share capital	10	10
	<b>Details of debt securities</b>		
18	Reserves excluding revaluation reserve		0.00
<b>19</b>	<b>Earnings per equity share (for continuing and discontinued operations)</b>		

	Basic earnings (loss) per share from continuing and discontinued operations	8.4	14.26	
	Diluted earnings (loss) per share from continuing and discontinued operations	8.4	14.26	
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		Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2025
Date of end of reporting period		31-03-2026
Whether results are audited or unaudited		Audited
Nature of report standalone or consolidated		Consolidated
<b>Equity and liabilities</b>		
<b>1</b>	<b>Shareholders' funds</b>	
	Share capital	2321.4
	Reserves and surplus	11605.79
	Money received against share warrants	
	<b>Total shareholders' funds</b>	<b>13927.19</b>
2	Share application money pending allotment	0
3	Deferred government grants	
4	Minority interest	
<b>5</b>	<b>Non-current liabilities</b>	
	Long-term borrowings	20.92
	Deferred tax liabilities (net)	
	Foreign currency monetary item translation difference liability account	
	<b>Other long-term liabilities</b>	
1	other long term liabilities	432.24
2		
3		
4		
5		
	<b>Details of other long-term liabilities</b>	
	<b>Total of other long-term liabilities</b>	<b>432.24</b>
	Long-term provisions	37.7
	<b>Total non-current liabilities</b>	<b>490.86</b>
<b>6</b>	<b>Current liabilities</b>	
	Short-term borrowings	6872.7
	<b>Trade Payables</b>	
	(A) Total outstanding dues of micro enterprises and small enterprises	381.96
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	4885.79
	<b>Total Trade payable</b>	<b>5267.75</b>
	<b>Other current liabilities</b>	
1	other current liabilities	386.12
2		
3		
4		
5		
	<b>Details of other current liabilities</b>	
	<b>Total of other current liabilities</b>	<b>386.12</b>
	Short-term provisions	224.37
	<b>Total current liabilities</b>	<b>12750.94</b>
	<b>Total equity and liabilities</b>	<b>27168.99</b>
	<b>Assets</b>	
<b>1</b>	<b>Non-current assets</b>	
<b>(i)</b>	<b>Property, Plant and Equipment and Intangible assets</b>	
	Property, Plant and Equipment	124.71

	Producing properties	
	Intangible assets	0
	Preproducing properties	
	Property, Plant and Equipment capital work-in-progress	
	Intangible assets under development or work-in-progress	
	<b>Total Property, Plant and Equipment and Intangible assets</b>	<b>124.71</b>
(ii)	Non-current investments	249.4
(v)	Deferred tax assets (net)	3.17
(vi)	Foreign currency monetary item translation difference asset account	0
(vii)	Long-term loans and advances	0
	<b>Other non-current assets</b>	
1	other non-current assets	5028.28
2		
3		
4		
5		
	<b>Details of other non-current assets</b>	
	<b>Total of other non-current assets</b>	<b>5028.28</b>
	<b>Total non-current assets</b>	<b>5405.56</b>
<b>2</b>	<b>Current assets</b>	
	Current investments	0
	Inventories	1010.99
	Trade receivables	15925.49
	Cash and cash equivalents	56.93
	Bank balance other than cash and cash equivalents	0
	Short-term loans and advances	493.65
	<b>Other current assets</b>	
1	other current assets	4276.37
2		
3		
4		
5		
	<b>Details of other current assets</b>	
	<b>Total of other current assets</b>	<b>4276.37</b>
	<b>Total current assets</b>	<b>21763.43</b>
	<b>Total assets</b>	<b>27168.99</b>
	<b>Disclosure of notes on assets and liabilities</b>	Textual Information(1)





**Text Block**

Textual Information(1)

**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	01-10-2025	01-04-2025
Date of end of reporting period	31-03-2026	31-03-2026
Whether results are audited or unaudited	Audited	Audited
Nature of report standalone or consolidated	Consolidated	Consolidated
<b>1 Segment Revenue</b>		
<b>(net sale/income from each segment should be disclosed)</b>		
1		
<b>Total segment revenue</b>		
<b>Less: Inter segment revenue</b>		
<b>Revenue from operations</b>		
<b>2 Segment Result</b>		
<b>Profit (+) / Loss (-) before tax and interest from each segment</b>		
<b>Total Profit before tax</b>		
i. Finance cost		
ii. Other unallocable expenditure net off unallocable income		
<b>Profit before tax</b>		
<b>3 (Segment Asset - Segment Liabilities)</b>		
<b>Segment Asset</b>		
<b>Total Segment Assets</b>		
<b>Un-allocable Assets</b>		
<b>Net Segment Assets</b>		
<b>4 Segment Liabilities</b>		
<b>Segment Liabilities</b>		
<b>Total Segment Liabilities</b>		
<b>Un-allocable Liabilities</b>		
<b>Net Segment Liabilities</b>		

## Cash flow statement - indirect

	Particulars	Year ended (dd-mm-yyyy)
	Date of start of reporting period	01-04-2025
	Date of end of reporting period	31-03-2026
	Whether results are audited or unaudited	Audited
	Nature of report standalone or consolidated	Consolidated
<b>1</b>	<b>Statement of cash flows</b>	
	<b>Cash flows from used in operating activities</b>	
	Profit before extraordinary items and tax	3867.92
<b>2</b>	<b>Adjustments for reconcile profit (loss)</b>	
	<b>Adjustments to profit (loss)</b>	
	Adjustments for finance costs	744.98
	Adjustments for depreciation and amortisation expense	41.69
	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)	-290
	Other adjustments for non-cash items	0
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
	<b>Total adjustments to profit (loss)</b>	<b>496.67</b>
<b>3</b>	<b>Adjustments for working capital</b>	
	Adjustments for decrease (increase) in inventories	-203.62
	Adjustments for decrease (increase) in trade receivables	-8869.99
	Adjustments for decrease (increase) in other current assets	-2409.74
	Adjustments for increase (decrease) in trade payables	4365.6
	Adjustments for increase (decrease) in other current liabilities	66.57
	Adjustments for provisions	25.77
	<b>Total adjustments for working capital</b>	<b>-7025.41</b>
	<b>Total adjustments for reconcile profit (loss)</b>	<b>-6528.74</b>
	<b>Net cash flows from (used in) operations</b>	<b>-2660.82</b>
	Dividends received	0
	Interest paid	0
	Interest received	0
	Income taxes paid (refund)	916.93
	Other inflows (outflows) of cash	-160.92
	<b>Net cash flows from (used in) operating activities before extraordinary items</b>	<b>-3738.67</b>
	Proceeds from extraordinary items	0
	Payment for extraordinary items	0
	<b>Net cash flows from (used in) operating activities</b>	<b>-3738.67</b>
<b>4</b>	<b>Cash flows from used in investing activities</b>	
	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	0
	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	57.11
	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	290
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	-2350.95
	Proceeds from government grants	0
	<b>Net cash flows from (used in) investing activities before extraordinary items</b>	<b>-2118.06</b>
	Proceeds from extraordinary items	0
	Payment for extraordinary items	0
	<b>Net cash flows from (used in) investing activities</b>	<b>-2118.06</b>
<b>5</b>	<b>Cash flows from used in financing activities</b>	
	Proceeds from issuing shares	7180.78
	Proceeds from issuing other equity instruments	0
	Proceeds from issuing debentures notes bonds etc	0
	Proceeds from borrowings	-588.91
	Repayments of borrowings	0
	Dividends paid	0
	Interest paid	744.98
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	<b>Net cash flows from (used in) financing activities before extraordinary items</b>	<b>5846.89</b>
	Proceeds from extraordinary items	0
	Payment for extraordinary items	0
	<b>Net cash flows from (used in) financing activities</b>	<b>5846.89</b>
	<b>Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes</b>	<b>-9.84</b>
<b>6</b>	<b>Effect of exchange rate changes on cash and cash equivalents</b>	
	Effect of exchange rate changes on cash and cash equivalents	0
	<b>Net increase (decrease) in cash and cash equivalents</b>	<b>-9.84</b>
	Cash and cash equivalents cash flow statement at beginning of period	66.77
	<b>Cash and cash equivalents cash flow statement at end of period</b>	<b>56.93</b>

### Details of Impact of Audit Qualification

Whether results are audited or unaudited		Audited	
Declaration of unmodified opinion or statement on impact of audit qualification		Declaration of unmodified opinion	
Auditor's opinion			
Declaration pursuant to Regulation 33 (3) (d) of SEBI (LODR) Regulation, 2015: The company declares that its Statutory Auditor/s have issued an Audit Report with unmodified opinion for the period on Consolidated results		Yes	
	Audit firm's name	Whether the firm holds a valid peer review certificate issued by Peer Review Board of ICAI	Certificate valid upto
1	M/s. Ratan Chandak & Co LLP	Yes	28-02-2029

