

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	Standalone	
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	
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 bans/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/2015-16/19 dated March 03, 2016, has allowed additional interest of one per cent per annum, over and above the rate of interest mentioned in the schedule of interest rates on savings or a term deposits of bank's staff and their exclusive associations as well as on deposits of Chairman, Chairman & Managing Director, Executive Director or such other Executives appointed for a fixed tenure.	NA	
(III) Whether the company is a 'high value debt listed entity' according to regulation 15 (1A)?	No	
(a) If 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?		
(b) If answer to above question is No, please explain the reason for not complying.		
Whether the updated Related Party Transactions (RPT) Policy (in compliance with Reg. 23 of SEBI LODR) has been uploaded on the website of the Company?	Yes	
Latest Date on which RPT policy is updated	27-06-2024	
Indicate Company website link for updated RPT policy of the Company	https://www.sugslloyds.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 Default on Loans and Debt Securities is applicable to the entity?	No	Not defaulted

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		Standalone	Standalone	
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	17769.49	30072.55	
	Other income	188.23	299.79	
	Total Income	17957.72	30372.34	
2	Expenses			
(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	
(g)	Other Expenses			
1	other expense	2671.8	4839.4	
	Total other expenses	2671.8	4839.4	
	Total expenses	15679.55	26504.43	
3	Profit before exceptional and extraordinary items and tax	2278.17	3867.91	
4	Exceptional items	0	0	
5	Profit before extraordinary items and tax	2278.17	3867.91	
6	Extraordinary items	0	0	
7	Profit before tax	2278.17	3867.91	
8	Tax Expense			
	Current tax	592.5	998.44	
	Deferred tax	-1.91	0.03	
	Total tax expenses	590.59	998.47	
9	Net Profit Loss for the period from continuing operations	1687.58	2869.44	
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	1687.58	2869.44	
14	Share of profit (loss) of associates			
15	Profit (loss) of minority interest			
16	Net profit (Loss) for the period	1687.58	2869.44	
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		0.00	
19	Earnings per equity share (for continuing and discontinued operations)			
	Basic earnings (loss) per share from continuing and discontinued operations	8.35	14.19	
	Diluted earnings (loss) per share from continuing and discontinued operations	8.35	14.19	
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	Standalone
	Equity and liabilities	
1	Shareholders' funds	
	Share capital	2321.4
	Reserves and surplus	11399.57
	Money received against share warrants	
	Total shareholders' funds	13720.97
2	Share application money pending allotment	0
3	Deferred government grants	
4	Minority interest	
5	Non-current liabilities	
	Long-term borrowings	20.92
	Deferred tax liabilities (net)	
	Foreign currency monetary item translation difference liability account	
	Other long-term liabilities	
1	other long term liabilities	432.24
2		
3		
4		
5		
	Details of other long-term liabilities	
	Total of other long-term liabilities	432.24
	Long-term provisions	37.7
	Total non-current liabilities	490.86
6	Current liabilities	
	Short-term borrowings	6872.7
	Trade Payables	
	(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
	Total Trade payable	5267.75
	Other current liabilities	
1	other current liabilities	386.13
2		
3		
4		
5		
	Details of other current liabilities	
	Total of other current liabilities	386.13
	Short-term provisions	224.37
	Total current liabilities	12750.95
	Total equity and liabilities	26962.78
	Assets	
1	Non-current assets	
(i)	Property, Plant and Equipment and Intangible assets	
	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	
	Total Property, Plant and Equipment and Intangible assets	124.71
(ii)	Non-current investments	43.18
(v)	Deferred tax assets (net)	3.17
(vi)	Foreign currency monetary item translation difference asset account	
(vii)	Long-term loans and advances	0
	Other non-current assets	
1	other non-current assets	5028.29
2		
3		
4		
5		
	Details of other non-current assets	
	Total of other non-current assets	5028.29
	Total non-current assets	5199.35
2	Current assets	
	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
	Other current assets	
1	other current assets	4276.37
2		
3		
4		
5		
	Details of other current assets	
	Total of other current assets	4276.37
	Total current assets	21763.43
	Total assets	26962.78
	Disclosure of notes on assets and liabilities	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	Standalone	Standalone
1 Segment Revenue		
(net sale/income from each segment should be disclosed)		
1		
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	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	Standalone
1 Statement of cash flows	
Cash flows from used in operating activities	
Profit before extraordinary items and tax	3867.91
2 Adjustments for reconcile profit (loss)	
Adjustments to profit (loss)	
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
Total adjustments to profit (loss)	496.67
3 Adjustments for working capital	
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
Total adjustments for working capital	-7025.41
Total adjustments for reconcile profit (loss)	-6528.74
Net cash flows from (used in) operations	-2660.83
Dividends received	0
Interest paid	0
Interest received	0
Income taxes paid (refund)	916.93
Other inflows (outflows) of cash	-160.91
Net cash flows from (used in) operating activities before extraordinary items	-3738.67
Proceeds from extraordinary items	0
Payment for extraordinary items	0
Net cash flows from (used in) operating activities	-3738.67
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	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
	Net cash flows from (used in) investing activities before extraordinary items	-2118.06
	Proceeds from extraordinary items	0
	Payment for extraordinary items	0
	Net cash flows from (used in) investing activities	-2118.06
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	-588.91
	Repayments of borrowings	0
	Dividends paid	0
	Interest paid	744.98
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) financing activities before extraordinary items	5846.89
	Proceeds from extraordinary items	0
	Payment for extraordinary items	0
	Net cash flows from (used in) financing activities	5846.89
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-9.84
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	-9.84
	Cash and cash equivalents cash flow statement at beginning of period	66.77
	Cash and cash equivalents cash flow statement at end of period	56.93

Format for Disclosure of Related Party Transactions (applicable only fo

Sr. No.	Details of the party (listed entity /subsidiary) entering into the transaction		Details of the counterparty			Type of related party transaction	Details of other related party transaction	Value of the related party transaction as approved by the audit committee	Remarks on approval by audit committee	Value of the related party transaction ratified by the audit committee	Date of Audit Committee Meeting where the transaction was approved
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary						
1	SUGS LLOYD LIMITED	AANCS9323A	PRITI SHAH	BCAPP9560P	Whole Time Director	Remuneration			NA		
2	SUGS LLOYD LIMITED	AANCS9323A	KAPIL DEV MARWAH	CFZPM3259M	Director	Remuneration			NA		
3	SUGS LLOYD LIMITED	AANCS9323A	SANTOSH KUMAR SHAH	ARHPK4842J	Managing Director	Remuneration			NA		
4	SUGS LLOYD LIMITED	AANCS9323A	VYNA ELECTRIC PRIVATE LIMITED(FORMERLY KNOWN AS LEVANA INFRA PRIVATE LIMITED)	AACCL2328P	Associate Company	Any other transaction	Investment in subsidiary		NA		
5	SUGS LLOYD LIMITED	AANCS9323A	VYNA ELECTRIC PRIVATE LIMITED(FORMERLY KNOWN AS LEVANA INFRA PRIVATE LIMITED)	AACCL2328P	Associate Company	Any other transaction	Short Term Borrowings		NA		
6	SUGS LLOYD LIMITED	AANCS9323A	SUGS LLOYD STAFFING PRIVATE LIMITED	ABICS1889B	A private company in which a director is a member or a director	Any other transaction	Short Term Loans & Advance Given		NA		
7	SUGS LLOYD LIMITED	AANCS9323A	KAVITA RANI	ASVPR1569E	Director	Any other transaction	Sitting Fees		NA		
8	SUGS LLOYD LIMITED	AANCS9323A	RAJVEER SINGH	BAAPK2218P	Director	Any other transaction	Sitting Fees		NA		
9	SUGS LLOYD LIMITED	AANCS9323A	DILIP KUMAR AGARWALLA	AEAPA1683D	Director	Any other transaction	Sitting Fees		NA		
10	SUGS LLOYD LIMITED	AANCS9323A	SATYKAM BASU	ACIPB3098H	KEY MANAGERIAL PERSONNEL	Any other transaction	TADA		NA		
11	SUGS LLOYD LIMITED	AANCS9323A	SATYKAM BASU	ACIPB3098H	KEY MANAGERIAL PERSONNEL	Any other transaction	salary		NA		
12	SUGS LLOYD LIMITED	AANCS9323A	VICKY KUMAR	BIHPK6921L	KEY MANAGERIAL PERSONNEL	Any other transaction	Imprest		NA		
13	SUGS LLOYD LIMITED	AANCS9323A	SANTOSH KUMAR SHAH	ARHPK4842J	Managing Director	Any other transaction	Imprest		NA		
14	SUGS LLOYD LIMITED	AANCS9323A	NIMMY SINGH CHAUHAN	CFZPM3259M	KEY MANAGERIAL PERSONNEL	Any other transaction	Salary		NA		
15	SUGS LLOYD LIMITED	AANCS9323A	VICKY KUMAR	BIHPK6921L	KEY MANAGERIAL PERSONNEL	Any other transaction	Salary		NA		
16	SUGS LLOYD LIMITED	AANCS9323A	PRITI SHAH	BCAPP9560P	Whole Time Director	Any other transaction	Short Term Borrowings		NA		
17	SUGS LLOYD LIMITED	AANCS9323A	SANTOSH KUMAR SHAH	ARHPK4842J	Managing Director	Any other transaction	Short Term Borrowings		NA		
18	SUGS LLOYD LIMITED	AANCS9323A	SANTOSH KUMAR SHAH	ARHPK4842J	Managing Director	Any other transaction	Creditors		NA		

Total
value of
transaction
during the
reporting
period

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 Standalone 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

Statement on Deviation or Variation for proceeds of Public Issue, Rights Issue, Preferential Issue, Qualified Institutions Placement Etc. (1)	
Mode of Fund Raising	Public Issues
Description of mode of fund raising (Applicable in case of others is selected)	
Date of Raising Funds	05-09-2025
Amount Raised	8566
Report filed for Quarter ended	31-03-2026
Monitoring Agency	Applicable
Monitoring Agency Name, if applicable	Acuite Ratings & Research Limited
Is there a Deviation / Variation in use of funds raised	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 shareholder Approval	
Explanation for the Deviation / Variation	
Comments of the Audit Committee after review	NO Comments
Comments of the auditors, if any	NO Comments

Sr.	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
1	Working Capital	Not Applicable	6400	0	6400	0	
2	General Corporate Purpose	Not Applicable	992	0	992	0	
3	Public Issue related Expenses	Not Applicable	1174	0	1174	0	

Signatory Details

Name of signatory	Vicky Kumar
Designation of person	Chief Financial Officer
Place	NOIDA
Date	12-05-2026

