



STERLING POWERGENSYS LIMITED

(Formerly known as STERLING STRIPS LIMITED) C.I.N. L29213MH1984PLC034343

Registered Office: Office No.816, 8th Floor, Rajhans Helix 3 (Shreyas Cinema), Sanghani Estate, L.B.S.Marg, Ghatkopar (West), Mumbai – 400086.

Email:sterlingstrips84@gmail.com, sterlingepc@gmail.com, sales@splsolar.in

☎ : 25605588, Mobile No. +91 9321803234, 🌐 www.splsolar.in

Date: July 02, 2026

To,
The Manager,
Listing Department,
Bombay Stock Exchange Limited,
P.J. Towers, Dalal Street,
Fort, Mumbai-400001

Scrip Code: 513575

Subject: Resubmission of Audited Financial Results, Auditor's Report and Declaration under Regulation 33 of SEBI (LODR) Regulations, 2015.

Dear Sir/Madam,

With reference to the Audited Standalone Financial Results for the fourth quarter and financial year ended March 31, 2026, submitted by the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), we are hereby resubmitting the following documents:

1. Audited Standalone Financial Results for the fourth quarter ended and financial year ended March 31, 2026, along with the Auditor's Report thereon.
2. Declaration of Unmodified Opinion for the Annual Audited Financial Results for the financial year ended March 31, 2026, in accordance with Regulation 33(3)(d) of the SEBI Listing Regulations read with SEBI Circular No. CIR/CFD/CMD/56/2016.

The above documents are being resubmitted to enclose the Declaration of Unmodified Opinion along with the Audited Standalone Financial Results and Auditor's Report. There is no change in the Audited Standalone Financial Results or the Auditor's Report already submitted to the Exchange.

Kindly take the information on record.

THANKING YOU,

YOURS FAITHFULLY,

FOR STERLING POWERGENSYS LIMITED

SANKARAN VENKATA SUBRAMANIAN
MANAGING DIRECTOR
DIN: 00107561

STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED AND YEAR ENDED ON 31ST MARCH 2026

PARTICULARS	(INR in Lakhs)				
	Three Months Ended			Year ended	
	31-03-2026	31-12-2025	31-03-2025	31-03-2026	31-03-2025
	Audited	Reviewed	Audited	Audited	Audited
1 Income from Operations:					
Revenue from Operations	1,705.50	512.65	79.50	2380.05	1,260.40
Other Income	55.85	-	38.15	61.01	129.62
Total Income from Operations	1,761.35	512.65	117.65	2441.07	1,390.02
2 Expenditure :					
Cost of Material Consumed		-	-	-	
Purchase of Stock in Trade	1,112.69	957.50	75.17	2,226.55	1,217.38
Changes in inventories of finished goods, work-in-progress and stock in trade	414.20	(452.01)	1.59	(37.81)	-
Employee Benefit expense	6.64	6.72	11.37	29.2824	42.10
Depreciation and Amortisation	0.74	1.68	-2.50	5.77874	6.62
Finance costs	11.29	(2.29)	6.91	14.14	11.85
Other Expenses	18.61	14.72	53.10	69.58	93.18
Total Expenditure	1,564.16	526.31	145.64	2307.52	1,371.12
3 Profit/Loss before exceptional and extra-ordinary items and Tax	197.19	(13.66)	(27.99)	133.55	18.89
Exceptional Items	-	-	-	-	-
4 Profit/Loss before extra-ordinary items and Tax	197.19	(13.66)	(27.99)	133.55	18.89
Tax Expenses	35.00	-	-	35.00	-
5 Net Profit after Tax for the year	162.19	(13.66)	(27.99)	98.55	18.89
Other Comprehensive Income (net of tax)					
a) Items that will not be reclassified to profit or loss					
i) Remeasurement of defined benefit plans	-	-	-	-	-
ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-
Total Comprehensive Income for the period	162.19	(13.66)	(27.99)	98.55	18.89
6 Paid-up Share Capital	526.26	526.26	526.26	526.26	526.26
7 Earnings Per Share (EPS)					
(a) Basic	3.08	(0.26)	(0.53)	1.87	0.36
(b) Diluted	3.08	(0.26)	(0.53)	1.87	0.36
Paid-up Equity share capital(Face value INR 10)				526.26	526.26
Other Equity				(387.86)	(493.69)

NOTES :

- This statement has been prepared in accordance with Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
- The main business of the Company is to sale solar systems and all other activities of the Company revolve around the main business. As such there are no reportable segments, as per the IND AS 108 "Operating Segments - Solar systems and Trading in Industrial Goods" specified under section 133 of the Companies Act,2013.
- The Statutory Auditors of the Company have carried out audit of the financial results for the Quarter ended on March 31, 2026 in compliance with terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The above audited financial results have been reviewed and recommended by the Audit Committee and subsequently approved by the Board of Directors at its meeting held on 29th May, 2026.
- Figures for the previous periods /year have been regrouped, restated and /or reclassified wherever considered necessary to make them comparable to the current periods /presentation.
- The aforesaid results have been filed with Stock Exchanges under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 are also available on the Stock Exchanges websites and on the website of the Company.

**For and on behalf of the Board of Directors of
 STERLING POWERGENSYS LTD**

S. Venkata Subramanian
 Managing Director
 DIN No - 00107561
 Place: Mumbai
 Date : 29/05/2026

STERLING POWERGENSYS LIMITED**(CIN : L29213MH1984PLC034343)**Regd. Office No. 816, 8th Floor, Rajhans Helix 3, L B S Marg, Opp HDFC Bank, Ghatkoparwest, Mumbai-400086, Maharashtra, India
Tel No: 022 2560 5588, Email:-investor@splsolar.in, Website : www.splsolar.in**BALANCE SHEET AS AT MARCH 31, 2026****(INR in Lakhs)**

Particulars	As at March 31, 2026	As at March 31, 2025
	Audited	Audited
ASSETS		
Non-current assets		
Property, plant and equipment	103.82	113.22
Capital work-in-progress	-	-
Right-of-use assets	3.19	3.19
Other intangible assets	0.26	0.26
Intangible assets under development	-	-
Financial assets		
(i) Investments	-	0.13
(ii) Other financial assets	1.61	1.61
Other non current assets	-	-
Total non-current assets	108.88	118.41
Current assets		
Inventories	169.41	160.95
Financial assets		
(i) Trade receivables	656.03	1,024.37
(ii) Cash and cash equivalents	0.50	1.08
(iii) Bank balance other than (iii) above	-	-
(iv) Loans	5.38	6.91
(v) Other financial assets	-	3.06
Other current assets	728.42	714.22
Total current assets	1,559.75	1,910.59
TOTAL ASSETS	1,668.62	2,029.00
EQUITY AND LIABILITIES		
EQUITY		
Equity share capital	526.26	526.26
Other equity	(387.86)	(493.69)
Total Equity	138.40	32.57
LIABILITIES		
Non-current liabilities		
Financial liabilities		
(i) Borrowings	224.73	250.81
(ii) Lease Liabilities	-	1.16
(iii) Other financial liabilities	-	-
Provisions	24.80	24.80
Deferred tax liabilities (Net)	-	-
Other non-current liabilities	-	-
Total non-current liabilities	249.52	276.77
Current liabilities		
Financial liabilities		
(i) Borrowings	-	-
(ii) Lease Liabilities	-	-
(iii) Trade payables	-	-
- Outstanding Dues of MSME	-	1.16
- Outstanding Dues of other than MSME	745.24	1,339.16
(iv) Other financial liabilities	385.69	304.60
Provisions	109.66	-
Other current liabilities	40.11	74.74
Total current liabilities	1,280.70	1,719.66
Total liabilities	1,530.22	1,996.42
TOTAL EQUITY AND LIABILITIES	1,668.62	2,029.00

STERLING POWERGENSYS LIMITED**(CIN : L29213MH1984PLC034343)**

Regd. Office: 816, 8th Floor, Rajhans Helix 3, L B S Marg, Opp HDFC Bank, Ghatkopar (W), Mumbai-400086, Maharashtra, India

Tel No: 022 2560 5588, Email:-investor@splsolar.in, Website : www.splsolar.in

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED MARCH 31, 2026**(INR in Lakhs)**

	Particulars	For the Year ended March 31, 2026	For the Year ended March 31, 2025
		Audited	Audited
A	Cash flow from operating activities		
	Profit before income tax	133.55	18.89
	Adjustments for :		
	Depreciation and amortisation expense	5.78	6.62
	Interest Income	-	(1.05)
	Profit on sale of PPE	(42.17)	-
	Sundry Balances Written Back	(5.10)	(128.57)
	Excess Provision Reversed	(13.74)	
	Interest Expense	14.14	11.85
	Operating profit before working capital changes	92.45	(92.26)
	Change in operating assets and liabilities:		
	(Increase) / Decrease in Trade receivables	368.35	(35.40)
	(Increase) / Decrease in Inventories	(8.47)	-
	(Increase) / Decrease in Loans	1.53	(2.53)
	(Increase) / Decrease in Other Financial Assets	3.06	-
	(Increase) / Decrease in Other current & non current Assets	(6.92)	(148.39)
	Increase / (Decrease) in Trade Payables	(595.07)	(17.56)
	Increase / (Decrease) in Other Financial Liabilities	81.09	132.92
	Increase / (Decrease) in Other current & non current Liabilities	(29.53)	78.63
	Increase / (Decrease) in Provisions	123.40	(7.16)
	Cash generated from operations :	29.89	(91.76)
	Direct taxes paid (net)	(35.00)	-
	Net cash from operating activities (A)	(5.11)	(91.76)
B	Cash flows from investing activities		
	Capital expenditure on property, plant and equipment (PPE)	-	(16.48)
	Proceeds from disposal of property, plant and equipment	45.79	-
	Proceeds from Sale of Investment	0.13	
	Interest received	-	1.05
	Investment in other financial asset	-	-
	Net cash (used) in Investing activities (B)	45.92	(15.42)
C	Cash flow from financing activities :		
	Proceeds from Issue of Equity Shares	-	59.50
	Proceeds/Repayment from of long term borrowings	(26.08)	8.31
	Proceeds/Repayment from of Current borrowings	-	-
	Proceeds/Repayment from/of Lease Liabilities	(1.16)	
	Proceeds/Repayment from Share Application Money	-	2.00
	Interest paid	(14.14)	(11.85)
	Net cash (used) in financing activities (C)	(41.39)	57.97
	NET INCREASE IN CASH AND CASH EQUIVALENTS [(A) + (B) + (C)]	(0.57)	(49.21)
	CASH AND CASH EQUIVALENTS AT THE BEGINNING	1.08	50.28
	CASH AND CASH EQUIVALENTS AT THE END	0.50	1.08

D G M S & Co.

Chartered Accountants

9, Shreepal Building,
S N Road, Tambe Nagar,
Mulund- (West),
Mumbai - 400 080
Tel: (O) 2347 2578
(M) 9869338045

Independent Auditor's Report on the Quarterly and Year to Date Standalone Audited Financial Results of Sterling Powergensys Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

The Board of Directors,
M/s. STERLING POWERGENSYS LIMITED
816, 8th Floor,
Rajhans Helix, L B S marg,
Ghatkopar - West
Mumbai - 400 086.

Report on the audit of the Standalone Financial Results

Opinion

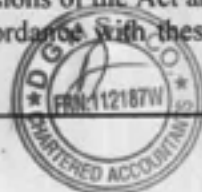
We have audited the accompanying statement of quarterly and year to date standalone financial results of Sterling Powergensys Ltd. (the "Company") for the quarter ended March 31st, 2026 and for the year ended March 31st, 2026 ("Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- i) is presented in accordance with the requirements of the Listing Regulations in this regard; and
- ii) gives a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information of the Company for the quarter ended March 31st, 2026 and for the year ended March 31st, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Standalone Financial Results" section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of



Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion

Emphasis of Matter

We draw your attention on the notes to the impact on the Company's operations and financial results as assessed by the Management of the Company. Our opinion is not modified in respect of this matter.

Management's Responsibilities for the Standalone Financial Results

The Statement has been prepared on the basis of the standalone annual financial statements. The Board of Directors of the Company are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit / loss and other comprehensive income of the Company and other financial information in accordance with the applicable accounting standards prescribed under Section 133 of the Act read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

o Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.



o Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.

o Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.

o Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

o Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

The Statement includes the results for the quarter ended March 31st, 2026 being the balancing figure between the audited figures in respect of the full financial year ended March 31st, 2026 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

For M/s. D G M S & Co.
(CHARTERED ACCOUNTANTS)



Atul B Doshi
[Atul B Doshi]
PARTNER
M.NO.: -102585
F.R.No. 112187W

Place: Mumbai
Date: 29/05/2026
UDIN : 26102585QHVPWW2272



STERLING POWERGENSYS LIMITED

(Formerly known as STERLING STRIPS LIMITED) C.I.N. L29213MH1984PLC034343

Registered Office: Office No.816, 8th Floor, Rajhans Helix 3 (Shreyas Cinema), Sanghani Estate, L.B.S.Marg, Ghatkopar (West), Mumbai – 400086.

Email:sterlingstrips84@gmail.com, sterlingepc@gmail.com, sales@splsolar.in

☎ : 25605588, Mobile No. +91 9321803234, 🌐 www.splsolar.in

Subject: Declaration pursuant to Regulation 33(3)(d) of Listing Regulations for the Annual Audited Financial Results for the financial year ended March 31, 2026.

Dear Sir/Madam,

We, Sterling Powergensys Limited, hereby declare that the Statutory Auditors have issued the Audit Report with an unmodified opinion on the Audited Financial Results of the Company for the financial year ended March 31, 2026.

You are requested to kindly take the same on record.

THANKING YOU,

YOURS FAITHFULLY,

FOR STERLING POWERGENSYS LIMITED

SANKARAN VENKATA SUBRAMANIAN
MANAGING DIRECTOR
DIN: 00107561