



SUGS LLOYD LIMITED
(Formerly) SUGS LLOYD PRIVATE LIMITED)
ISO 9001: 2015 CERTIFIED
Corporate Office: 2nd Floor Logix Park,
Plot No A4 and 5 Sector 16, Noida,
Uttar Pradesh, India, 201301
E mail: compliance@sugslloyds.com
Website: www.sugslloyds.com

Date: 30th October, 2026

To,
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai – 400001.

Company Scrip Code: 544501

Company Symbol: SUGSLLOYD

Dear Sir /Ma'am,

Sub: **Outcome of the Board Meeting held on 30th October, 2026**

1. This is further to our letter dated 27th October, 2026, intimating the date of Board Meeting for consideration of Unaudited Standalone and Consolidated Financial Results for the half year ended 30th September, 2026.
2. The Board meeting commenced at 12:50 P.M.
3. Pursuant to Regulation 30 read with Schedule III, Regulation 33 and other applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), the Board of Directors of Sugs Lloyd Limited ("the Company"), at their Meeting held today viz. Friday, 30th October 2026, has inter-alia, approved the following:

UNAUDITED STANDALONE AND CONSOLIDATED FINANCIAL RESULTS OF COMPANY FOR THE HALF YEAR ENDED ON 30TH SEPTEMBER, 2026.

Board has approved the Unaudited Standalone and Consolidated Financial Results for the half year ended 30th September, 2026. We attach herewith a copy of the approved Unaudited Standalone and Consolidated Financial Results along with the Limited Review Reports of the Auditors annexed as **ANNEXURE-1**.

4. The Board Meeting concluded at 01:30 P.M.
5. The above is for your information and records please.

Thanking you,
Yours faithfully

CIN: L74900DL2009PLC194400

Registered office: Office No-8B, CSC-I, Behind Narwana Appartments, New Delhi, India, 110092



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Uttar Pradesh, India, 201301**

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For Sugs Lloyd Limited

Nimmy
Singh
Chauhan

Digitally
signed by
Nimmy Singh
Chauhan

Nimmy Singh Chauhan

Company Secretary and Compliance Officer

Place: Noida

SUGS LLOYD LIMITED

(CIN:L74900DL2009PLC194400)

(Registered Address: Office No-88, Mandawali, Fazalpur, Behind Narwana Apartments, Indraprastha Extension, New Delhi, East Delhi, Delhi- 110092)

(Corporate Address: 2nd Floor, Logix Park, Plot No. A4 and 5 Sector 16, Noida, Gautam Buddha Nagar, Noida, Uttar Pradesh, India-201301)

Website: www.sugslloyds.com

Standalone Statement of Unaudited Financial Results for the Half year ended September 30, 2026

(All amounts are in lakhs, except stated otherwise)

Sr. No	Particulars	For the period ending			Previous year ended
		6 months ended	Preceding 6 months ended	Corresponding 6 months ended	
		Half yearly ended September 30, 2026 (H1 2026-27)	Half yearly ended March 31, 2026 (H2 2025-26)	Half yearly ended September 30, 2025 (H1 2025-26)	Full year ended March 31, 2026
		Unaudited	Unaudited	Unaudited	Audited
I	Revenue from Operations	21,330.89	17,769.49	12,303.06	30,072.55
II	Other Income	194.33	188.23	111.56	299.79
III	Total Income (I + II)	21,525.22	17,957.72	12,414.62	30,372.34
IV	Expenses				
(a)	Cost of materials consumed	-	-	-	-
(b)	Purchases of stock-in-trade	13,415.12	11,351.98	7,004.11	18,356.09
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(1,464.08)	(209.83)	6.21	(203.62)
(d)	Employee benefit expense	2,324.64	1,488.32	1,237.57	2,725.89
(e)	Finance Costs	588.52	354.56	390.42	744.98
(f)	Depreciation and amortisation expense	17.93	22.72	18.97	41.69
(g)	Other Expenses	3,954.86	2,671.80	2,167.60	4,839.40
	Total Expenses	18,836.99	15,679.55	10,824.88	26,504.43
V	Profit/(loss) before exceptional and extraordinary items and tax (III-IV)	2,688.22	2,278.18	1,589.74	3,867.92
VI	Exceptional items	-	-	-	-
VII	Profit before extraordinary items and tax (V - VI)	2,688.22	2,278.18	1,589.74	3,867.92
VIII	Extraordinary items	-	-	-	-
IX	Profit before tax (VII- VIII)	2,688.22	2,278.18	1,589.74	3,867.92
X	Tax Expense				
(a)	Current Tax	689.99	592.42	405.94	998.36
(b)	Deferred Tax (Asset)/Liabilities	(3.24)	(1.91)	1.95	0.04
(c)	Current Tax Expense Relating to Prior years	-	0.08	-	0.08
XI	Profit (Loss) for the period from continuing operations (IX-X)	2,001.47	1,687.59	1,181.85	2,869.44
XII	Profit/(loss) from discontinued operations before tax	-	-	-	-
XIII	Tax expenses of discontinued operations	-	-	-	-
XIV	Profit/(loss) from Discontinued operations (after tax) (XII-XIII)	-	-	-	-
XV	Details of equity share capital				
	Paid-up equity share capital	2,321.40	2,321.40	2,321.40	2,321.40
	Face value of equity share capital (Per Share)	10.00	10.00	10.00	10.00
XVI	Earnings per share				
	Earnings per share (not annualised for half year / Period ended)				
	Basic earnings (loss) per share from continuing and discontinued operations	8.62	8.35	6.86	14.19
	Diluted earnings (loss) per share continuing and discontinued operations	8.62	8.35	6.86	14.19

Notes on Financial Results:-

- The above results have been reviewed by the Audit Committee and have been approved by the Board of Directors of the Company at their respective meetings held on October 30, 2026.
- The above Unaudited Financial Results of the Company for the Half year ended 30th September 2026 and year ended 31st March, 2026 have been prepared in accordance with the recognition and measurement principles laid down in applicable Accounting Standards ("AS") as prescribed under Companies Act, 2013, as amended, read with relevant rules thereunder and in terms of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.
- Company is in only one segment, hence Segment Reporting as per AS-17 is not applicable to the company.
- As per MCA notification dated 16th February 2015 companies whose shares are listed on SME exchange as referred to Chapter IX of SEBI (Issue of Capital and Disclosure Requirements) Regulation, 2018 are exempted from compulsory requirement of adoption of IND-AS.
- Earning per shares are calculated on weighted average of the share capital outstanding during the year. Quarterly Period EPS is not annualised.
- Previous year's/period's figure have been regrouped/rearranged wherever necessary.
- The figures for the Half Yearly ended on 31st March 2026, are the balancing figures between the audited figures in respect of the full Financial Year, and the unaudited figures of the half yearly ended 30th September 2025.
- The company has completed initial public issue of its 6964000 Equity Share by way of fresh Equity Shares of Rs 10/- each at price of Rs 123.00 companies share got listed on SME Platform of BSE limited on September 5, 2025.

For Sugs Lloyd Limited

Santosh Kumar Shah
Chairman & Managing Director
DIN:02248067
Date: October 30, 2026.
Place: Noida

SUGS LLOYD LIMITED

(CIN:L74900DL2009PLC194400)

(Registered Address: Office No-8B, Mandawali, Fazalpur, Behind Narwana Apartments, Indraprastha Extension, New Delhi, East Delhi, Delhi- 110092)

(Corporate Address: 2nd Floor , Logix Park, Plot No. A4 and 5 Sector 16, Noida, Gautam Buddha Nagar, Noida, Uttar Pradesh, India-201301)

Website: www.sugslloyds.com

Standalone Statement of Unaudited Financial Results for the Half year ended September 30, 2026

(All amounts are in lakhs, except stated otherwise)

Sr. No	Particulars	As on	
		Half yearly ended september 30, 2026 (H1 2026-27)	Full year ended March 31, 2026
		Unaudited	Audited
(A)	EQUITY AND LIABILITIES		
1	Shareholders' funds		
a	Share capital	2,321.40	2,321.40
b	Reserves and surplus	13,401.05	11,399.57
c	Money received against share warrants	-	-
2	Share application money pending allotment	-	-
3	Deferred Government grants	-	-
4	Non-current liabilities		
a	Long-term borrowings	863.94	20.92
b	Deferred tax liabilities (Net)	-	-
c	Foreign Currency monetary item translation difference liability account	-	-
d	Other Long term liabilities	1,706.68	432.24
e	Long-term provisions	61.00	37.70
5	Current liabilities		
a	Short-term borrowings	15,443.46	6,872.70
b	Trade Payables:-		
i	Total outstanding dues of micro enterprises and small enterprises	473.36	381.96
ii	Total outstanding dues of creditors other than micro enterprises and small enterprises.	5,322.41	4,885.79
c	Other current liabilities	3,271.61	386.13
d	Short-term provisions	238.23	224.37
	Total	43,103.14	26,962.78
(B)	ASSETS		
1	Non-current assets		
a	Property, Plant and Equipment		
i	Tangible assets	121.99	124.71
ii	Producing Properties	-	-
iii	Intangible assets	-	-
iv	Pre-producing Properties	-	-
v	Tangible assets capital work-in-progress	3,705.43	-
vi	Intangible assets under development or work in progress	-	-
b	Non-current investments	58.70	43.18
c	Deferred tax assets (net)	6.41	3.17
d	Foreign Currency monetary item translation difference asset account	-	-
e	Long-term loans and advances	-	-
f	Other non-current assets	9,246.88	5,028.28
2	Current assets		
a	Current investments	-	-
b	Inventories	2,475.07	1,010.99
c	Trade receivables	19,080.82	15,925.49
d	Cash and cash equivalents	161.11	56.93
e	Bank Balance other than cash and cash equivalents	-	-
f	Short-term loans and advances	1,382.11	493.65
g	Other current assets	6,864.61	4,276.37
	Total	43,103.14	26,962.78

For Sugslloyd Limited

Sandeep Kumar Shah
Chairman & Managing Director

DIN:02248087

Date: October 30, 2026.

Place: Noida

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(CIN:L74900DL2009PLC194400)

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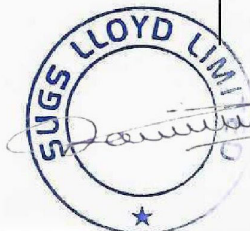
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Website: www.sugslloyds.com

Standalone Cash Flow Statement

(All amounts are in lakhs, except stated otherwise)

Particulars	Period ended	Year ended
	Half yearly ended september 30, 2026 (H1 2026-27)	Full year ended March 31, 2026
	Unaudited	Audited
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit as per P & L A/c. before Income Tax	2,688.22	3,867.92
Add : Adjustment For		
Depreciation and Amortisation Expense	17.93	41.69
Effect of Exchange Rate Change	(0.13)	(1.97)
Loss/(Gain) on Sale / Discard of Assets (Net)	-	-
Bad debt, provision for doubtful debts	-	-
Net Loss/(Gain) on Sale of Investments	-	-
Non Cash Expenses	-	-
Dividend Income	-	-
Interest Income	(194.19)	(290.00)
Finance Costs	588.52	744.98
Operating Profit before working Capital Changes	3,100.34	4,362.61
Movements in Working Capital :		
Add : Adjustment For		
(Increase)/Decrease in Inventories	(1,464.08)	(203.62)
(Increase)/Decrease in Trade Receivables	(3,155.33)	(8,869.99)
(Increase)/Decrease in Loans and Advances	(888.46)	(333.27)
(Increase)/Decrease in Other Assets	(2,588.11)	(2,407.77)
(Increase)/Decrease in Other Non Current Assets	(270.40)	(75.78)
Increase/(Decrease) in Trade Payables	528.03	4,365.60
Increase/(Decrease) in Other Liabilities	2,885.48	66.57
Increase/(Decrease) in Long term Liabilities	1,274.44	248.13
Increase/(Decrease) in Other Provisions	74.38	25.77
CASH GENERATED FROM OPERATIONS	(503.72)	(2,821.74)
Deduct: Taxes paid (Net)	(727.21)	(916.93)
Net Cash Flow From Operating Activities	(1,230.93)	(3,738.67)
B. CASH FLOW FROM INVESTMENT ACTIVITIES		
Add : Adjustment For		
(Purchase)/Sale of Property, Plant and Equipment	(3,720.64)	(57.11)
(Purchase)/Sale of Intangible Assets	-	-
Proceed for Capital Work-in-progress	-	-
(Purchase)/Sale of Investment Property	-	-
(Purchase)/Sale of Equity Instruments	(1.00)	-
Purchase of Mutual Funds	-	-
Proceeds from Sale / Redemption of Mutual Funds	-	-
Purchase of Preference Shares	-	-
Proceeds from Sale/Redemption of Preference Shares	-	-
Purchase of Government or trust securities	-	-
Proceeds from Sale/Redemption of Government or trust securities	-	-
Purchase of debentures or bonds	-	-
Proceeds from Sale/Redemption of debentures or bonds	-	-
Purchase of Other Investments	(14.51)	(27.12)
Sale / Redemption of Other Investments	-	-
Loans and Advances given	-	-
Proceeds from Loans and Advances	-	-
Bank balances not considered as cash and cash equivalents	-	-
Investment in Term Deposit	(3,948.19)	(2,323.83)
Maturity of Term Deposits	-	-



Interest received	194.19	290.00
Dividend received		
Net Cash Flow From Investment Activities	(7,490.14)	(2,118.06)
C. CASH FLOW FROM FINANCING ACTIVITIES		
Add : Adjustment For		
Proceeds from Issue of Share Capital	-	7,180.78
Buyback of Shares	-	-
Proceeds from Long Term Borrowings	843.15	23.85
Repayment of Long Term Borrowings	-	-
Proceeds from Short Term Borrowings	8,570.63	(612.76)
Repayment of Short Term Borrowings	-	-
Minority Interest Movement	-	-
Dividends Paid (including Dividend Distribution Tax)	-	-
Interest paid	(588.52)	(744.98)
Net Cash Flow From Financing Activities	8,825.26	5,846.89
NET CHANGE IN CASH AND CASH EQUIVALENTS [A+B+C]	104.19	(9.84)
Opening Cash & Cash Equivalents	56.93	66.77
Closing Cash and Cash Equivalents	161.11	56.93

Note:

The cash flow statement has been prepared under the indirect method as set out in Accounting Standard.

For Sugs Veda Limited

Santosh Kumar Shah
Chairman & Managing Director
DIN:02248087
Date: October 30, 2026.
Place: Noida

INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM STANDALONE FINANCIAL RESULTS

**TO,
THE BOARD OF DIRECTORS OF
SUGS LLOYD LIMITED**

1. We have reviewed the unaudited standalone financial results of **Sugs Lloyd Limited** (the "Company") for the **half year ended 30th September, 2026** which are included in the accompanying 'Unaudited Standalone Financial Results for the half year ended 30th September, 2026 (the "Statement")'. The Statement has been prepared by the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, (the "Listing Regulations, 2015"), including relevant circulars issued by the SEBI from time to time.

2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors in their meeting held on October 30, 2026, has been prepared in accordance the recognition and measurement principles laid down in the Accounting Standard 25 "Interim Financial Reporting" ("AS 25"), prescribed under section 133, of the Companies Act, 2013 as amended read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.

3. We conducted our review in accordance with Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

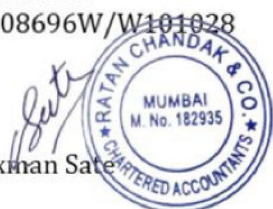
Other Matter

5. The Comparative financial information for the half year ended September 30, 2025 is based on the management certified financial statements and have not been subjected to any review. The figures for the half year ended 31st March 2026 are the balancing figure between audited figures for the full financial year and management certified figures for the half year ended September 30, 2025.

Our conclusion is not modified in respect of above matters.

For Ratan Chandak & Co. LLP
Chartered Accountants
Firm Reg. No. 108696W/W101028

CA Jagadish Laxman Sate
Partner
Membership No. 182935
UDIN: 26182935TPTQXA3886
Date: October 30, 2026
Navi Mumbai



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(CIN:L74900DL2009PLC194400)

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Website: www.sugslloyds.com

Consolidated Statement of Unaudited Financial Results for the Half year ended September 30, 2026

(All amounts are in lakhs, except stated otherwise)

Sr. No	Particulars	For the period ending			Previous year ended
		6 months ended	Preceding 6 months ended	Corresponding 6 months ended	
		Half yearly ended September 30, 2026 (2026-27)	Half yearly ended March 31, 2026 (2025-26)	Half yearly ended September 30, 2025 (2025-26)	
		Unaudited	Unaudited	Unaudited	
I	Revenue from Operations	21,330.89	17,769.49	12,303.06	30,072.55
II	Other Income	194.33	188.23	111.56	299.79
III	Total Income (I + II)	21,525.22	17,957.72	12,414.62	30,372.34
IV	Expenses				
(a)	Cost of materials consumed	-	-	-	-
(b)	Purchases of stock-in-trade	13,415.12	11,351.98	7,004.11	18,356.09
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(1,464.08)	(209.83)	6.21	(203.62)
(d)	Employee benefit expense	2,324.64	1,488.32	1,237.57	2,725.89
(e)	Finance Costs	589.52	354.56	390.42	744.98
(f)	Depreciation and amortisation expense	17.93	22.72	18.97	41.69
(g)	Other Expenses	3,954.88	2,671.80	2,167.60	4,839.40
	Total Expenses	18,837.01	15,679.55	10,824.88	26,504.43
V	Profit/(loss) before exceptional and extraordinary items and tax (III-IV)	2,688.20	2,278.18	1,589.74	3,867.92
VI	Exceptional items	-	-	-	-
VII	Profit before extraordinary items and tax (V - VI)	2,688.20	2,278.18	1,589.74	3,867.92
VIII	Extraordinary items	-	-	-	-
IX	Profit before tax (VII- VIII)	2,688.20	2,278.18	1,589.74	3,867.92
X	Tax Expense				
(a)	Current Tax	689.99	592.42	405.94	998.36
(b)	Deferred Tax (Asset)/Liabilities	(3.24)	(1.91)	1.95	0.04
(c)	Current Tax Expense Relating to Prior years	-	0.08	-	0.08
XI	Profit (Loss) for the period from continuing operations (IX-X)	2,001.45	1,687.59	1,181.85	2,869.44
XII	Profit/(loss) from discontinued operations before tax	-	-	-	-
XIII	Tax expenses of discontinued operations	-	-	-	-
XIV	Profit/(loss) from Discontinued operations (after tax) (XII-XIII)	2,001.45	1,687.59	1,181.85	2,869.44
XV	Share of Profit (Loss) of Associates	7.90	11.21	1.50	12.71
XVI	Profit (Loss) of Minority Interest	-	-	-	-
XVII	Net Profit (Loss) for the period (XIV+XV-XVI)	2,009.35	1,698.81	1,183.35	2,882.16
XVIII	Details of equity share capital				
	Paid-up equity share capital	2,321.40	2,321.40	2,321.40	2,321.40
	Face value of equity share capital (Per Share)	10.00	10.00	10.00	10.00
XIX	Earnings per share				
	Earnings per share (not annualised for half year / Period ended)				
	Basic earnings (loss) per share from continuing and discontinued operations	8.66	8.40	6.86	14.26
	Diluted earnings (loss) per share continuing and discontinued operations	8.66	8.40	6.86	14.26

Notes on Financial Results:-

- The above results have been reviewed by the Audit Committee and have been approved by the Board of Directors of the Company at their respective meetings held on October 30, 2026.
- The above Unaudited Financial Results of the Company for the Half year ended 30th September 2026 and year ended 31st March, 2026 have been prepared in accordance with the recognition and measurement principles laid down in applicable Accounting Standards ("AS") as prescribed under Companies Act, 2013, as amended, read with relevant rules thereunder and in terms of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.
- Company is in only one segment, hence Segment Reporting as per AS-17 is not applicable to the company.
- As per MCA notification dated 16th February 2015 companies whose shares are listed on SME exchange as referred to Chapter IX of SEBI (Issue of Capital and Disclosure Requirements) Regulation, 2018 are exempted from compulsory requirement of adoption of IND-AS.
- Earning per shares are calculated on weighted average of the share capital outstanding during the year. Quarterly Period EPS is not annualised.
- Previous year's/period's figure have been regrouped/rearranged wherever necessary.
- The figures for the Half year ended on 31st March 2026, 30th September 2025 are the balancing figures between the audited figures in respect of the full Financial Year, and the published unaudited figures of the Half year ended 30th September 2025.
- The company has completed initial public issue of its 6964000 Equity Share by way of fresh Equity Shares of Rs 10/- each at price of Rs 123.00 companies share got listed on SME Platform of BSE limited on September 5, 2025.
- The Company acquired shareholding in Sugs Renewables Private Limited (subsidiary) on 21 August 2026. Accordingly, the previous year's financial results do not include the financial results of the said subsidiary on a consolidated basis.

For Sugs Lloyd Limited

Sanjay Kumar Shah
Chairman & Managing Director
DIN: 02246087
Date: October 30, 2026.
Place: Noida

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(Formerly Sugs Lloyd Private Limited)

(CIN:L74900DL2009PLC194400)

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Consolidated Statement of Unaudited Financial Results for the Half year ended September 30, 2026

(All amounts are in lakhs, except stated otherwise)

Sr. No	Particulars	As on	
		Half yearly ended september 30, 2026 (2026-27)	Full year ended March 31, 2026
		Unaudited	Audited
(A)	EQUITY AND LIABILITIES		
1	Shareholders' funds		
a	Share capital	2,321.40	2,321.40
b	Reserves and surplus	13,615.14	11,605.79
c	Money received against share warrants	-	-
2	Share application money pending allotment	-	-
3	Deferred Government grants	-	-
4	Non-current liabilities		
a	Long-term borrowings	863.94	20.92
b	Deferred tax liabilities (Net)	-	-
c	Foreign Currency monetary item translation difference liability account	-	-
d	Other Long term liabilities	1,706.68	432.24
e	Long-term provisions	61.00	37.70
5	Current liabilities		
a	Short-term borrowings	15,443.46	6,872.70
b	Trade Payables:-		
i	Total outstanding dues of micro enterprises and small enterprises	473.36	381.96
ii	Total outstanding dues of creditors other than micro enterprises and small enterprises.	5,322.41	4,885.79
c	Other current liabilities	3,271.63	386.13
d	Short-term provisions	238.23	224.37
	Total	43,317.25	27,168.99
(B)	ASSETS		
1	Non-current assets		
a	Property, Plant and Equipment		
i	Tangible assets	121.99	124.71
ii	Producing Properties	-	-
iii	Intangible assets	-	-
iv	Pre-producing Properties	-	-
v	Tangible assets capital work-in-progress	3,705.43	-
vi	Intangible assets under development or work in progress	-	-
b	Non-current investments	271.81	249.40
c	Deferred tax assets (net)	6.41	3.17
d	Foreign Currency monetary item translation difference asset account	-	-
e	Long-term loans and advances	-	-
f	Other non-current assets	9,246.88	5,028.28
2	Current assets		
a	Current investments	-	-
b	Inventories	2,475.07	1,010.99
c	Trade receivables	19,080.82	15,925.49
d	Cash and cash equivalents	162.11	56.93
e	Bank Balance other than cash and cash equivalents	-	-
f	Short-term loans and advances	1,382.11	493.65
g	Other current assets	6,864.61	4,276.37
	Total	43,317.25	27,168.99

For Sugs Lloyd Limited


Santosh Kumar Shah
Chairman & Managing Director

DIN:02248087

Date: October 30, 2026.

Place: Noida

SUGS LLOYD LIMITED

(Formerly Sugs Lloyd Private Limited)

(CIN:L74900DL2009PLC194400)

(Registered Address: Office No-8B, Mandawali, Fazalpur, Behind Narwana Apartments, Indraprastha Extension, New Delhi, East Delhi, Delhi- 110092)

(Corporate Address: 2nd Floor, Logix Park, Plot No. A4 and 5 Sector 16, Noida, Gautam Buddha Nagar, Noida, Uttar Pradesh, India-201301)

Website: www.sugslloyds.com

Consolidated Cash Flow Statement

(All amounts are in lakhs, except stated otherwise)

Particulars	Period ended	Year ended
	Half yearly ended september 30, 2026 (2026-27)	Full year ended March 31, 2026
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit as per P & L A/c. before Income Tax	2,688.20	3,867.92
Add : Adjustment For		
Depreciation and Amortisation Expense	17.93	41.69
Effect of Exchange Rate Change	(0.13)	(1.97)
Loss/(Gain) on Sale / Discard of Assets (Net)	-	-
Bad debt, provision for doubtful debts	-	-
Net Loss/(Gain) on Sale of Investments	-	-
Non Cash Expenses	-	-
Dividend Income	-	-
Interest Income	(194.19)	(290.00)
Finance Costs	588.52	744.98
Operating Profit before working Capital Changes	3,100.33	4,362.61
Movements in Working Capital :		
Add : Adjustment For		
(Increase)/Decrease in Inventories	(1,464.08)	(203.62)
(Increase)/Decrease in Trade Receivables	(3,155.33)	(8,869.99)
(Increase)/Decrease in Loans and Advances	(888.46)	(333.27)
(Increase)/Decrease in Other Assets	(2,588.11)	(2,407.77)
(Increase)/Decrease in Other Non Current Assets	(270.40)	(75.78)
Increase/(Decrease) in Trade Payables	528.03	4,365.60
Increase/(Decrease) in Other Liabilities	2,885.50	66.57
Increase/(Decrease) in Long term Liabilities	1,274.44	248.13
Increase/(Decrease) in Other Provisions	74.38	25.77
CASH GENERATED FROM OPERATIONS	(503.72)	(2,821.74)
Deduct: Taxes paid (Net)	(727.21)	(916.93)
Net Cash Flow From Operating Activities	(1,230.93)	(3,738.67)
B. CASH FLOW FROM INVESTMENT ACTIVITIES		
Add : Adjustment For		
(Purchase)/Sale of Property, Plant and Equipment	(3,720.64)	(57.11)
(Purchase)/Sale of Intangible Assets	-	-
Proceed for Capital Work-in-progress	-	-
(Purchase)/Sale of Investment Property	-	-
(Purchase)/Sale of Equity Instruments	-	-
Purchase of Mutual Funds	-	-
Proceeds from Sale / Redemption of Mutual Funds	-	-
Purchase of Preference Shares	-	-
Proceeds from Sale/Redemption of Preference Shares	-	-
Purchase of Government or trust securities	-	-
Proceeds from Sale/Redemption of Government or trust securities	-	-
Purchase of debentures or bonds	-	-
Proceeds from Sale/Redemption of debentures or bonds	-	-
Purchase of Other Investments	(14.51)	(27.12)
Sale / Redemption of Other Investments	-	-
Loans and Advances given	-	-
Proceeds from Loans and Advances	-	-
Bank balances not considered as cash and cash equivalents	-	-



Investment in Term Deposit	(3,948.19)	(2,323.83)
Maturity of Term Deposits		
Interest received	194.19	290.00
Dividend received		
Net Cash Flow From Investment Activities	(7,489.14)	(2,118.06)
C. CASH FLOW FROM FINANCING ACTIVITIES		
Add : Adjustment For		
Proceeds from Issue of Share Capital	-	7,180.78
Buyback of Shares	-	-
Proceeds from Long Term Borrowings	843.15	23.85
Repayment of Long Term Borrowings	-	-
Proceeds from Short Term Borrowings	8,570.63	(612.76)
Repayment of Short Term Borrowings	-	-
Minority Interest Movement	-	-
Dividends Paid (including Dividend Distribution Tax)	-	-
Interest paid	(588.52)	(744.98)
Net Cash Flow From Financing Activities	8,825.26	5,846.89
NET CHANGE IN CASH AND CASH EQUIVALENTS [A+B+C]	105.19	(9.84)
Opening Cash & Cash Equivalents	56.93	66.77
Closing Cash and Cash Equivalents	162.11	56.93

Note:

The cash flow statement has been prepared under the indirect method as set out in Accounting Standard.

For Sugs Lloyd Limited

Santosh Kumar Shah
Chairman & Managing Director
DIN:02248087★
Date: October 30, 2026.
Place: Noida

INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM CONSOLIDATED FINANCIAL RESULTS
**TO THE BOARD OF DIRECTORS OF
SUGS LLOYD LIMITED**

1. We have reviewed the Unaudited Consolidated Financial Results of "Sugs Lloyd limited" ("the Company"), its Associate (the Company, its wholly owned subsidiary and its Associate together referred to as "the Group") for the half year ended 30th September, 2026 which are included in the accompanying 'Unaudited Consolidated Financial Results for the half year ended 30th September, 2026 (the "Statement")'. The Statement is being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended (the "Listing Regulations, 2015"), including relevant circulars issued by the SEBI from time to time.

2. This Statement, which is the responsibility of Sugs Lloyd's management and has been approved by Sugs Lloyd's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard 25 "Interim Financial Reporting" ("AS 25"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

4. We are not required to perform procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

5. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement has not been prepared in all material respects in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India and has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6.

Name of the Entity	
Sugs Lloyd Limited	Holding Company
Sugs Renewables Private Limited	Wholly owned Subsidiary Company

7. We did not review the interim financial statements of Vyna Electric Private Limited (Formerly as Levana Infra Private Limited) , its Associate, included in the unaudited financial results, which reflect total revenue of Rs.11,99,24,000, total net profit of Rs.37,60,700, for the half year ended 30th September, 2026, as considered in the unaudited financial results. These interim financial statements have been reviewed by other auditors whose reports have been furnished to us by the Management and our opinion in so far as it relates to the amounts and disclosures included in respect of it, is solely on report of other auditor. We reviewed the interim financial statements of Sugs Renewables Private Limited , its Subsidiary, included in the unaudited financial results, which reflect total revenue of Rs.NIL, total Net Loss of Rs.1830, for the half year ended 30th September, 2026, as considered in the unaudited financial results.

Our conclusion on the Statement is not modified in respect of this matter.

Other Matter

7. The Company acquired shareholding in Sugs Renewables Private Limited (wholly owned subsidiary) on 21 August 2026.

8. The Comparative financial information for the half year ended September 30, 2025 is based on the management certified financial statements and have not been subjected to any review. The figures for the half year ended 31st March 2026 are the balancing figure between audited figures for the full financial year and management certified figures for the half year ended September 30, 2025.

Our conclusion on the Statement is not modified in respect of this matter.

For Ratan Chandak & Co. LLP

Chartered Accountants

Firm Reg. No. 108696W/W101028

CA Jagadish Laxman Sate

Partner

Membership No. 182935

UDIN: 26182935AVGXHD8643

Date: October 30, 2026

Place: Navi Mumbai

