SRM ENERGY LIMITED

REGD. OFFICE: FLAT 1/2/3, DLF BUILDING, OPP. SAVITRI CINEMA COMPLEX, GREATER KAILASH 2, NEW DELHI-110048

CIN L17100DL1985PLC303047
TEL. NO. +91- 93265 89343
website: www.srmenergy.in
email: info@srmenergy.in

Date: 5th August, 2026.

To,
Department of Corporate Service (DCS-CRD),
Bombay Stock Exchange Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai – 400 001.

Sub: Approval of Un-Audited Standalone Financial Results for the quarter ended June 30, 2026.

Ref: SRM Energy Limited. (Scrip Code: 523222).

Dear Sir,

In pursuance of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 we hereby submit following documents:

1. Un-Audited Standalone financial results for the quarter ended June 30th, 2026;
2. Auditors Limited Review Report for the Quarter ended 30th June 2026.

You are requested to kindly take the same on your records.

Thanking you,
For SRM Energy Limited

UMESH N SANGHVI
Digitally signed by UMESH N SANGHVI
Date: 2026.08.05 17:01:43 +05'30'

UMESH NARPATCHAND SANGHVI
MANAGING DIRECTOR
DIN: 00467579

Address: 1210, Tower-A1, Corporate Park, Noida Sec-142, Gautam Buddha Nagar-201305 (Uttar Pradesh)
Contact: 0120-4541862 E-mail-cashivanand12@gmail.com

Independent Auditor's Review Report

To
The Board of Directors
SRM Energy Limited

INTRODUCTION

1. We have reviewed the accompanying statement of standalone unaudited financial results of SRM Energy Limited ("the Company") for the quarter ended 30th June, 2026 ("the Statement").

2. This Statement, which is the responsibility of the Company's management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations"). Our responsibility is to issue a report on the Statement based on our review.

SCOPE OF REVIEW

We conducted our review of the accompanying 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 is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under Section 143(10) of the Companies Act, 2013, 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 on this Statement.

BASIS OF QUALIFIED OPINION

Attention is invited to Note 3 to the Statement, which indicates that the Company has no active business operations and has been incurring continuous cash losses. Further, the Company has accumulated losses resulting in complete erosion of its net worth, and its current liabilities exceeded its current assets as at 30th June 2026. In the absence of sufficient appropriate audit evidence supporting the appropriateness of the going concern assumption, these conditions indicate the existence of a material uncertainty that may cast significant doubt on the Company's ability to continue as a going concern and to realise its assets and discharge its liabilities in the normal course of business.

RAJAT ASSOCIATES
Chartered Accountants
Address: 1210, Tower-A1, Corporate Park, Noida Sec-142, Gautam Buddha Nagar-201305 (Uttar Pradesh)
Contact: 0120-4541862 E-mail-cashivanand12@gmail.com

QUALIFIED CONCLUSION

Based on our review conducted as stated above, except for the possible effects of the matters described in the 'Basis for Qualified Opinion' paragraph, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the applicable accounting standards and other recognized accounting principles and practices, has failed to disclose the information required under Regulation 33 of the Listing Regulations, including the manner of such disclosure, or contains any material misstatement.

EMPHASIS OF MATTER

We draw attention to Note 4 to the Statement, which describes that during the period the Company has written back an outstanding loan liability amounting to ₹357.40 lakhs pursuant to the cessation/extinguishment of its obligation under the arrangement reached between the erstwhile management and the present management of the Company. Consequently, the said amount has been recognised as **'Other Income'** in the Statement of Profit and Loss in accordance with the applicable provisions of the Indian Accounting Standards (Ind AS).

Our conclusion is not modified in respect of this matter.

For Rajat Associates
Chartered Accountants
Firm's Registration No: 001885C

Rajat Associates ★ FRN 001885C ★ Chartered Accountants

CA. Shivanand Chaudhary
Partner
Membership No: 522827

UDIN : 26522827GEPGTH6174

Place : Noida
Date : 5^{th} August, 2026

SRM ENERGY LIMITED

Registered Office: FLAT 1/2/3, DLF BUILDING, OPP. SAVITRI CINEMA COMPLEX, GREATER KAILASH 2, NEW DELHI-110048

CIN: L17100DL1985PLC303047 Website: www.srmenergy.in Email: info@srmenergy.in Tel No: +91-011-45768283

Statement of unaudited financial results for the quarter ended on 30th June, 2026

(Rs. in lakhs except per share data)

Sr. No.	Particulars	Quarter Ended			Year Ended
		30.06.2026	31.03.2026	30.06.2025	31.03.2026
		Unaudited	Audited	Unaudited	Audited
1	**Income**				
(a)	Revenue from operations				
(b)	Other income	357.40	223.35	-	227.12
	Total income	**357.40**	**223.35**	**-**	**227.12**
2	**Expenses**				
(a)	Employee benefits expense	0.40	5.79	6.59	26.77
(b)	Finance costs	-	-	-	0.00
(c)	Other expenses	6.46	2.90	133.11	147.22
	Total expenses	**6.86**	**8.69**	**139.70**	**173.99**
3	**Proft / (loss) before tax (1-2)**	**350.54**	**214.66**	**(139.70)**	**53.13**
4	**Tax expense**				
(a)	Current tax	-	8.87	-	21.06
(b)	Adjustment in respect of tax of earlier years	-	-	-	-
(c)	Deferred tax	-	-	-	-
		-	**8.87**	**-**	**21.06**
5	**Profit / (loss) for the period (3-4)**	**350.54**	**205.79**	**(139.70)**	**32.06**
6	**Other comprehensive income**				
	A (i) Items that will not be reclassified to profit or loss	-	-	(0.17)	(0.50)
	(ii) Income tax relating to items that will not be reclassified to	-	-	0	-
	B (i) Items that will be reclassified to profit or loss	-	-	0	-
	(ii) Income tax relating to items that will be reclassified to profit or	-	-	0	-
	Total other comprehensive income / (loss), net of tax	**-**	**-**	**(0.17)**	**(0.50)**
7	**Total comprehensive income / (loss) for the period (5+6)**	**350.54**	**205.79**	**(139.87)**	**31.57**
8	**Paid up equity share capital (face value of Rs. 10 each)**	**906.00**	**906.00**	**906.00**	**906.00**
9	**Other equity**				**(1,284.66)**
10	**Earning per equity share (face value of Rs. 10 each)**				
	Basic (Rs) - not annualised				0.35
	Diluted (Rs) - not annualised				0.35

Notes:

1 The above unaudited financial results for the quarter ended 30th June, 2026 have been reviewed and recommended by the Audit Committee and approved by the Board of Directors, at their respective meetings held on 5th August, 2026. The statutory auditors of the Company have carried out limited review of the above results and have issued Qualified Opinion.

2 The above unaudited financial results for the quarter ended on 30th June, 2026 have been prepared in accordance with the Companies (Indian Accounting Standard) Rules, 2015, as amended, ("Ind AS") prescribed under section 133 of Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.

3 The Company has no active business operations and continues to incur cash losses. As at 30th June, 2026, the accumulated losses have fully eroded the net worth, and current liabilities exceed current assets. The Company's ability to meet its statutory and administrative obligations over the ensuing twelve months is dependent upon the availability of financial support from the management or the entities under common control of the management. Based on the assurance of such support, the management has considered it appropriate to prepare the financial statements on a going concern basis. Accordingly, the financial statements have been prepared assuming that the Company will continue as a going concern.

4 During the period, an outstanding loan liability amounting to Rs. 357.40 Lakh has been written back consequent upon the cessation/extinguishment of the Company's obligation pursuant to the arrangement reached between the erstwhile management and the present management of the Company. Accordingly, the said amount has been recognised as 'Other Income' in the Statement of Profit and Loss in accordance with the applicable provisions of the Indian Accounting Standards (Ind AS).

5 The Company's business activity falls within single primary business segment i.e. "generation of power" and accordingly the disclosure requirements of Ind AS - 108, Operating Segments notified under section 133 of the Companies Act, 2013 are not applicable.

6 Previous period / year figures have been regrouped / rearranged / reclassified wherever necessary to make it comparable.

For and On behalf of the Board of SRM Energy Limited

UMESH N SANGHVI

Digitally signed by UMESH N SANGHVI
Date: 2026.08.05 17:02:08 +05'30'

Umesh Narpatchand Sanghvi

Managing Director

DIN: 00467579

Place: Mumbai

Date : 5th August, 2026