



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: 12th May, 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 12th May, 2026**

1. This is further to our letter dated 07th May, 2026, intimating the date of Board Meeting for the consideration of Audited Standalone and Consolidated Financial Results for the Half year and year ended 31st March, 2026.
2. The Board meeting commenced at 12:15 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. Tuesday, 12th May 2026, has inter-alia, approved the following:

A. AUDITED STANDALONE AND CONSOLIDATED FINANCIAL RESULTS OF THE COMPANY FOR THE HALF YEAR AND YEAR ENDED ON 31st MARCH, 2026.

The Board reviewed and took on record the Auditor's Report on the Audited Financial Results of the Company for the Half year and year ended 31st March, 2026.

Please find enclosed herewith the Copies of the following:

1. Approved Audited Standalone and Consolidated Financial Results of the Company for the half year and year ended 31st March, 2026.
 2. Auditor's Report on the Audited Financial Results (Standalone and Consolidated) of the Company with unmodified opinion for the half year and year ended 31st March, 2026
4. The Board Meeting concluded at 01:00 P.M.

CIN: L74900DL2009PLC194400

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



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Request you to please take the same on your record.

Thanking you,
Yours faithfully

For Sugs Lloyd Limited

Nimmy Singh Chauhan
Company Secretary and Compliance Officer

Place: Noida

Encl: As above

(Registered Address: Office No-8B, CSC-I, Mandawali, Fazalpur, New Delhi- 110092)

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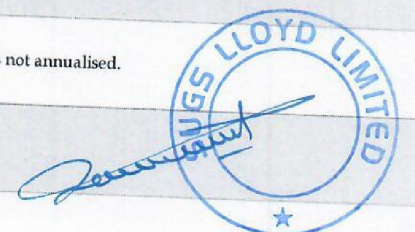
Statement of Audited Standalone Financial Result for the half year and year ended March 31, 2026

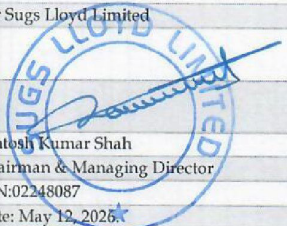
(All amounts are in Lakhs, except stated otherwise)

Sr. No	Particulars	For the period ending			For the Year Ended	
		Half Year Ended			March 31, 2026	March 31, 2025
		31st March 2026	30th September 2025	31st March 2025		
	Audited	Unaudited	Unaudited	Audited	Audited	
I	Revenue from Operations					
II	Other Income	17,769.49	12,303.06	11,283.79	30,072.55	17,619.86
III	Total Income (I + II)	188.23	111.56	61.42	299.79	167.36
IV	Expenses	17,957.72	12,414.62	11,345.21	30,372.34	17,787.22
(a)	Cost of materials consumed	-	-	-	-	-
(b)	Purchases of stock-in-trade	11,351.98	7,004.11	6,962.65	18,356.09	11,028.90
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(209.83)	6.21	(215.85)	(203.62)	(807.37)
(d)	Employee benefit expense	1,488.32	1,237.57	910.89	2,725.89	1,721.69
(e)	Finance Costs	354.56	390.42	316.47	744.98	441.44
(f)	Depreciation and amortisation expense	22.72	18.97	19.70	41.69	35.97
(g)	Other Expenses	2,671.80	2,167.60	2,038.47	4,839.40	3,100.07
	Total Expenses	15,679.55	10,824.88	10,032.32	26,504.43	15,520.69
V	Profit/(loss) before exceptional and extraordinary items and tax (III-IV)	2,278.18	1,589.74	1,312.89	3,867.92	2,266.53
VI	Exceptional items	-	-	-	-	-
VII	Profit before extraordinary items and tax (V - VI)	2,278.18	1,589.74	1,312.89	3,867.92	2,266.53
VIII	Extraordinary items	-	-	-	-	-
IX	Profit before tax (VII- VIII)	2,278.18	1,589.74	1,312.89	3,867.92	2,266.53
X	Tax Expense	592.42	405.94	337.79	998.36	577.59
(a)	Current Tax	(1.91)	1.95	(3.60)	0.04	0.27
(b)	Deferred Tax (Asset)/Liabilities	0.08	-	(83.42)	0.08	16.35
(c)	Current Tax Expense Relating to Prior years	1,687.59	1,181.85	1,062.12	2,869.44	1,672.32
XI	Profit (Loss) for the period from continuing operations (IX-X)	-	-	-	-	-
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	1,625.00	2,321.40	1,625.00
	Face value of equity share capital (Per Share)	10.00	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	8.35	6.86	6.54	14.19	10.29
	Diluted earnings (loss) per share continuing and discontinued operations	8.35	6.86	6.54	14.19	10.29

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 May 12, 2026.
- The above audited Financial Results of the Company for the half 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. Half yearly ended EPS is not annualised.
- Previous year's/ period's figure have been regrouped/rearranged wherever necessary.



7	The audited financial results for the half year ended March 31, 2026 are the balancing figures between the audited financial figures of the full financial year ended March 31, 2026 and the unaudited financial results for the half year ended September 30, 2025, subjected to limited review and published on November 12, 2025. The unaudited financial results for the half year ended March 31, 2025 were not subjected to limited review and have been extracted from the audited financial statements for the year ended March 31, 2025. However, management has exercised necessary due diligence in preparing the financial results of these periods.
8	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. The companies shares got listed on SME Platform of BSE limited on September 5, 2025. Accordingly, the financial results for the half year and year ended on March 31, 2026 have been prepared in accordance with SEBI(LODR) Regulation, 2015.
	For Sugs Lloyd Limited
	
	Santosh Kumar Shah Chairman & Managing Director DIN:02248087
	Date: May 12, 2026
	Place: Noida

SUGS LLOYD LIMITED

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(CIN:L74900DL2009PLC194400)



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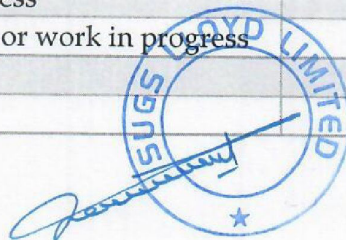
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Website: www.sugslloyds.com

Audited Standalone Assets & Liabilities as at March 31, 2026

(All amounts are in lakhs, except stated otherwise)

Sr. No	Particulars	As on	
		31st March 2026	31st March 2025
		Audited	Audited
(A)	EQUITY AND LIABILITIES		
1	Shareholders' funds		
a	Share capital	2,321.40	1,625.00
b	Reserves and surplus	11,399.57	2,045.75
c	Money received against share warrants	-	-
2	Share application money pending allotment	-	-
3	Deferred Government grants	-	-
4	Non-current liabilities		
a	Long-term borrowings	20.92	-
b	Deferred tax liabilities (Net)		-
c	Foreign Currency monetary item translation difference liability account	-	-
d	Other Long term liabilities	432.24	184.12
e	Long-term provisions	37.70	18.48
5	Current liabilities		
a	Short-term borrowings	6,872.70	7,482.53
b	Trade Payables:-		
i	Total outstanding dues of micro enterprises and small enterprises	381.96	94.88
ii	Total outstanding dues of creditors other than micro enterprises and small enterprises.	4,885.79	807.26
c	Other current liabilities	386.13	319.56
d	Short-term provisions	224.37	136.30
	Total	26,962.78	12,713.89
(B)	ASSETS		
1	Non-current assets		
a	Property, Plant and Equipment		
i	Tangible assets	124.71	109.29
ii	Producing Properties	-	-
iii	Intangible assets	-	-
iv	Pre-producing Properties	-	-
v	Tangible assets capital work-in-progress	-	-
vi	Intangible assets under development or work in progress	-	-
b	Non-current investments	43.18	16.06
c	Deferred tax assets (net)	3.17	3.21



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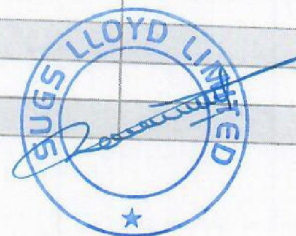
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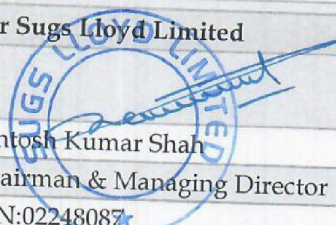
Website: www.sugsloyds.com

Audited Standalone Cash Flow Statement for the year ended March 31, 2026

(All amounts are in lakhs, except stated otherwise)

Particulars	Year ended	
	March 31, 2026	March 31, 2025
	Audited	Audited
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit as per P & L A/c. before Income Tax		
Add : Adjustment For		
Depreciation and Amortisation Expense	3,867.92	2,266.53
Effect of Exchange Rate Change	41.69	35.97
Loss/(Gain) on Sale / Discard of Assets (Net)	-	-
Bad debt, provision for doubtful debts	-	-
Net Loss/(Gain) on Sale of Investments	-	-
Non Cash Expenses	-	(59.91)
Dividend Income	-	-
Interest Income	-	-
Finance Costs	(290.00)	(103.70)
Operating Profit before working Capital Changes	744.98	441.44
Movements in Working Capital :	4,364.58	2,580.33
Add : Adjustment For		
(Increase)/Decrease in Inventories		
(Increase)/Decrease in Trade Receivables	(203.62)	(807.37)
(Increase)/Decrease in Loans and Advances	(8,869.99)	(4,601.05)
(Increase)/Decrease in Other Assets	(333.27)	(82.18)
(Increase)/Decrease in Other Non Current Assets	(2,409.74)	(1,858.56)
Increase/(Decrease) in Trade Payables	(75.78)	20.00
Increase/(Decrease) in Other Liabilities	4,365.60	715.27
Increase/(Decrease) in Long term Liabilities	66.57	111.72
Increase/(Decrease) in Other Provisions	248.13	108.62
CASH GENERATED FROM OPERATIONS	25.77	7.47
Deduct: Taxes paid (Net)	(2,821.74)	(3,805.75)
Net Cash Flow From Operating Activities	(916.93)	(643.32)
	(3,738.67)	(4,449.06)
B. CASH FLOW FROM INVESTMENT ACTIVITIES		
Add : Adjustment For		
(Purchase)/Sale of Property, Plant and Equipment		
(Purchase)/Sale of Intangible Assets	(57.11)	(40.52)
Proceed for Capital Work-in-progress	-	-
(Purchase)/Sale of Investment Property	-	-
(Purchase)/Sale of Equity Instruments	-	-
Purchase of Mutual Funds	-	60.21
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	-	-
Sale / Redemption of Other Investments	(27.12)	(15.85)
Loans and Advances given		-
Proceeds from Loans and Advances		-
Bank balances not considered as cash and cash equivalents		-
Investment in Term Deposit		-
Maturity of Term Deposits	(2,323.83)	(957.77)
Interest received		
Dividend received	290.00	103.70
Net Cash Flow From Investment Activities	(2,118.06)	(850.23)
C. CASH FLOW FROM FINANCING ACTIVITIES		
Add : Adjustment For		
Proceeds from Issue of Share Capital		
Buyback of Shares	7,180.78	-
Proceeds from Long Term Borrowings	-	-
Repayment of Long Term Borrowings	20.92	-
Proceeds from Short Term Borrowings	-	-
Repayment of Short Term Borrowings	(609.83)	5,625.58
Minority Interest Movement	-	-
Dividends Paid (including Dividend Distribution Tax)	-	-
Interest paid	-	-
Net Cash Flow From Financing Activities	(744.98)	(441.44)
	5,846.89	5,184.14
NET CHANGE IN CASH AND CASH EQUIVALENTS [A+B+C]	(9.84)	(115.16)
Opening Cash & Cash Equivalents	66.77	181.93
Closing Cash and Cash Equivalents	56.93	66.77
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: May 12, 2026.		
Place: Noida		

Independent Auditor's Report on Standalone Half Yearly Financial Results and year to date result of SUGS LLYOD LIMITED ("the Company") pursuant to the requirements of Regulations 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015, as amended.

To The Board of Directors of
SUGS LLOYD LIMITED

Opinion

We have audited the accompanying statement of half yearly and year to date standalone financial results of **SUGS LLOYD LIMITED** (hereinafter referred to as the "Company") for the year ended 31st March 2026, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("The Listing Regulations").

In our opinion, to the best of our information, according to the explanations given to us, the aforesaid Standalone Financial Results for the year ended 31st March 2026:

- a. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard;
and
- b. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Accounting Standards Prescribed under section 133 of the Companies Act, 2013 ("Act"), as amended, and other accounting principles generally accepted in India under of the net profit and other financial information for the half year and year ended 31 March 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 ("the Act"). Our responsibilities under those Standards are further described in the Auditor's Responsibilities section below. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("the ICAI") together with the ethical requirements that are relevant to our audit of the Standalone Financial results for the year ended 31st March 2026 under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of the Management and Those Charged with Governance for this Statement

This accompanying Statement, which includes the Standalone Financial Results for the year ended 31st March 2026 is the responsibility of the Company's Board of Directors and has been approved by them for the issuance. This responsibility includes the preparation and presentation of the Standalone Financial Results for the half yearly and year ended 31st March, 2026 that give a true and fair view of the net profit and other financial information in accordance with the recognition and measurement principles laid down in the applicable Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India

and in compliance with Regulations 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding 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 is free from material misstatement, whether due to fraud or error.

In preparing the accompanying 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 financial reporting process of the Company.

Auditor's Responsibilities for the Audit of the Standalone Financial Results for the year ended 31st March, 2026

Our objectives are to obtain reasonable assurance about whether the Standalone Financial Results for the year ended 31st March 2026 as a whole are 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 aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Annual Standalone Financial Results.

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

- Identify and assess the risks of material misstatement of the Standalone Financial Results, 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.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of Listing Regulations.

- 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.
- Evaluate the overall presentation, structure and content of the Standalone Financial Results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the standalone financial results of the company to express an opinion on the standalone financial results.

Materiality is the magnitude of misstatements in the Standalone financial results that, individually or in aggregate, makes it probable that economic decisions of a reasonably knowledgeable users of the standalone financial results may be influenced. We consider Quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Standalone Financial Results.

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.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations as amended, to the extent applicable.

Other Matter

The Statement includes the results for the half year ended March 31, 2026 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to half year ended on September 30, 2025 of the current financial year which were subject to limited review by us.

Our opinion on the Audit of the Standalone Financial Results for the year ended 31st March 2026 is not modified in respect of this matter.

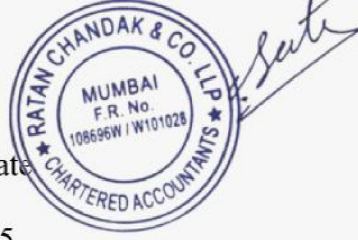


RATAN CHANDAK & CO LLP

CHARTERED ACCOUNTANTS

1701, Haware Infotech Park, Sector 30A, Vashi, Navi Mumbai 400 703.
Ph. (022) 4978 22 48, Mob.9082851520; e-mail: navimumbai@rcnco.net

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

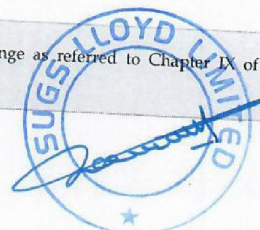


CA Jagadish Laxman Sate
Partner
Membership No. 182935
UDIN: 26182935SUNWZF6042
Date: May 12, 2026.
Place: Navi Mumbai

Statement of Audited Consolidated Financial Result for the half year and year ended March 31, 2026
(All amounts are in lakhs, except stated otherwise)

Sr. No	Particulars	For the period ending Half Year Ended			For the Year Ended	
		31st March 2026	30th September 2025	31st March 2025	March 31, 2026	March 31, 2025
		Audited	Unaudited	Unaudited	Audited	Audited
I	Revenue from Operations					
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(d)	Employee benefit expense	(209.83)	6.21	(215.85)	(203.62)	(807.37)
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(f)	Depreciation and amortisation expense	354.56	390.42	316.47	744.98	441.44
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VI	Exceptional items	2,278.18	1,589.74	1,312.89	3,867.92	2,266.53
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VIII	Extraordinary items	2,278.18	1,589.74	1,312.89	3,867.92	2,266.53
IX	Profit before tax (VII- VIII)					
X	Tax Expense	2,278.18	1,589.74	1,312.89	3,867.92	2,266.53
(a)	Current Tax				3,867.92	2,266.53
(b)	Deferred Tax (Asset)/Liabilities	592.42	405.94	337.79	998.36	577.59
(c)	Current Tax Expense Relating to Prior years	(1.91)	1.95	(3.60)	0.04	0.27
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XII	Profit/(loss) from discontinued operations before tax	1,687.59	1,181.85	1,062.12	2,869.44	1,672.32
XIII	Tax expenses of discontinued operations	-	-	-	-	-
XIV	Profit/(loss) from Discontinued operations (after tax) (XII-XIII)	-	-	-	-	-
XV	Share of Profit (Loss) of Associates					
XVI	Profit (Loss) of Minority Interest	11.21	1.50	(58.56)	12.71	5.44
XVII	Net Profit (Loss) for the period (XI+XIV+XV-XVI)	-	-	-	-	-
XVIII	Details of equity share capital	1,698.81	1,183.35	1,003.56	2,882.16	1,677.76
	Paid-up equity share capital				2,882.16	1,677.76
	Face value of equity share capital (Per Share)	2,321.40	2,321.40	1,625.00	2,321.40	1,625.00
XIX	Earnings per share	10.00	10.00	10.00	10.00	10.00
	Earnings per share (not annualised for half year / Period ended)				10.00	10.00
	Basic earnings (loss) per share from continuing and discontinued operations	8.40	6.86	6.18	14.26	10.32
	Diluted earnings (loss) per share continuing and discontinued operations	8.40	6.86	6.18	14.26	10.32
	Notes on Financial Results:-				14.26	10.32

- 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 May 12, 2026.
- The above audited Financial Results of the Company for the half 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.



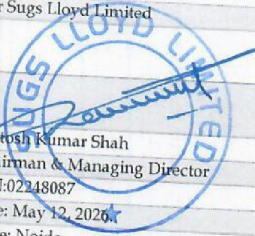
5 Earning per shares are calculated on weighted average of the share capital outstanding during the year. Half yearly ended EPS is not annualised.

6 Previous year's/period's figure have been regrouped/rearranged wherever necessary.

7 The audited financial results for the half year ended March 31, 2026 are the balancing figures between the audited financial figures of the full financial year ended March 31, 2026 and the unaudited financial results for the half year ended September 30, 2025, subjected to limited review and published on November 12, 2025. The unaudited financial results for the half year ended March 31, 2025 were not subjected to limited review and have been extracted from the audited financial statements for the year ended March 31, 2025. However, management has exercised necessary due diligence in preparing the financial results of these periods.

8 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. The companies shares got listed on SME Platform of BSE limited on September 5, 2025. Accordingly, the financial results for the half year and year ended on March 31, 2026 have been prepared in accordance with SEBI(LODR) Regulation, 2015.

For Sugs Lloyd Limited


Santosh Kumar Shah
Chairman & Managing Director
DIN:02248087
Date: May 12, 2026
Place: Noida

SUGS LLOYD LIMITED

(Formerly Sugs Lloyd Private Limited)

(CIN:L74900DL2009PLC194400)

(Registered Address: Office No-8B, CSC-I, Mandawali, Fazalpur, New Delhi- 110092)

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

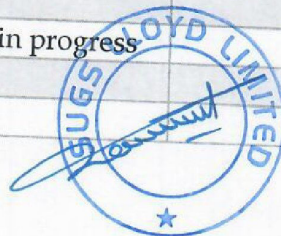
Website: www.sugslloyds.com



Audited Consolidated Assets & Liabilities as at March 31, 2026

(All amounts are in lakhs, except stated otherwise)

Sr. No	Particulars	As on	
		31st March 2026 Audited	31st March 2025 Audited
(A)	EQUITY AND LIABILITIES		
1	Shareholders' funds		
a	Share capital		
b	Reserves and surplus	2,321.40	1,625.00
c	Money received against share warrants	11,605.79	2,239.25
2	Share application money pending allotment	-	-
3	Deferred Government grants	-	-
4	Non-current liabilities	-	-
a	Long-term borrowings	20.92	
b	Deferred tax liabilities (Net)	-	-
c	Foreign Currency monetary item translation difference liability account	-	-
d	Other Long term liabilities	-	-
e	Long-term provisions	432.24	184.12
5	Current liabilities	37.70	18.48
a	Short-term borrowings		
b	Trade Payables:-	6,872.70	7,482.53
i	Total outstanding dues of micro enterprises and small enterprises	381.96	94.88
ii	Total outstanding dues of creditors other than micro enterprises and small enterprises.	4,885.79	807.26
c	Other current liabilities		
d	Short-term provisions	386.13	319.56
	Total	224.37	136.30
(B)	ASSETS	27,168.99	12,907.39
1	Non-current assets		
a	Property, Plant and Equipment		
i	Tangible assets		
ii	Producing Properties	124.71	109.29
iii	Intangible assets	-	-
iv	Pre-producing Properties	-	-
v	Tangible assets capital work-in-progress	-	-
vi	Intangible assets under development or work in progress	-	-
b	Non-current investments	-	-
c	Deferred tax assets (net)	249.40	209.56
	Total	3.17	3.21



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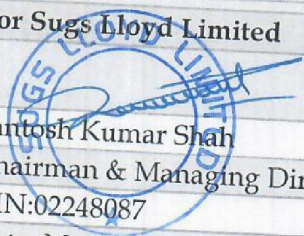
Website: www.sugslloyds.com

**Audited Consolidated Cash Flow Statement for the year ended March 31, 2026**

(All amounts are in lakhs, except stated otherwise)

Particulars	Year ended	
	March 31, 2026	March 31, 2025
	Audited	Audited
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit as per P & L A/c. before Income Tax		
Add : Adjustment For		
Depreciation and Amortisation Expense	3,867.92	2,266.53
Effect of Exchange Rate Change	41.69	35.97
Loss/(Gain) on Sale / Discard of Assets (Net)	-	-
Bad debt, provision for doubtful debts	-	-
Net Loss/(Gain) on Sale of Investments	-	-
Non Cash Expenses	-	(59.91)
Dividend Income	-	-
Interest Income	-	-
Finance Costs	(290.00)	(103.70)
Operating Profit before working Capital Changes	744.98	441.44
Movements in Working Capital :	4,364.58	2,580.33
Add : Adjustment For		
(Increase)/Decrease in Inventories		
(Increase)/Decrease in Trade Receivables	(203.62)	(807.37)
(Increase)/Decrease in Loans and Advances	(8,869.99)	(4,601.05)
(Increase)/Decrease in Other Assets	(333.27)	(82.18)
(Increase)/Decrease in Other Non Current Assets	(2,409.74)	(1,858.56)
Increase/(Decrease) in Trade Payables	(75.78)	20.00
Increase/(Decrease) in Other Liabilities	4,365.60	715.27
Increase/(Decrease) in Long term Liabilities	66.57	111.72
Increase/(Decrease) in Other Provisions	248.13	108.62
CASH GENERATED FROM OPERATIONS	25.77	7.47
Deduct: Taxes paid (Net)	(2,821.74)	(3,805.75)
Net Cash Flow From Operating Activities	(916.93)	(643.32)
	(3,738.67)	(4,449.06)
B. CASH FLOW FROM INVESTMENT ACTIVITIES		
Add : Adjustment For		
(Purchase)/Sale of Property, Plant and Equipment		
(Purchase)/Sale of Intangible Assets	(57.11)	(40.52)
Proceed for Capital Work-in-progress	-	-
(Purchase)/Sale of Investment Property	-	-
(Purchase)/Sale of Equity Instruments	-	-
Purchase of Mutual Funds	-	60.21
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	-	-
Sale / Redemption of Other Investments	(27.12)	(15.85)
Loans and Advances given		-
Proceeds from Loans and Advances		-
Bank balances not considered as cash and cash equivalents		-
Investment in Term Deposit		-
Maturity of Term Deposits	(2,323.83)	(957.77)
Interest received		
Dividend received	290.00	103.70
Net Cash Flow From Investment Activities	(2,118.06)	(850.23)
C. CASH FLOW FROM FINANCING ACTIVITIES		
Add : Adjustment For		
Proceeds from Issue of Share Capital		
Buyback of Shares	7,180.78	-
Proceeds from Long Term Borrowings	-	-
Repayment of Long Term Borrowings	20.92	-
Proceeds from Short Term Borrowings	-	-
Repayment of Short Term Borrowings	(609.83)	5,625.58
Minority Interest Movement	-	-
Dividends Paid (including Dividend Distribution Tax)	-	-
Interest paid	-	-
Net Cash Flow From Financing Activities	(744.98)	(441.44)
	5,846.89	5,184.14
NET CHANGE IN CASH AND CASH EQUIVALENTS [A+B+C]		
Opening Cash & Cash Equivalents	(9.84)	(115.16)
Closing Cash and Cash Equivalents	66.77	181.93
Note:	56.93	66.77
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: May 12, 2026.		
Place: Noida		

Independent Auditor's Report on the Consolidated Audited Half Yearly and year-to-date financial results of Sugs Lloyd Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Directors of
Sugs Lloyd Limited,

Opinion

We have audited the accompanying Statement of half yearly and year to date Consolidated Financial Results of **Sugs Lloyd Limited** ("Company") and its associate company (the company and its associate company) for the half year and year ended on March 31, 2026 ("Statement"), being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, ("Listing Regulations")

In our opinion and to the best of our information and according to the explanations given to us, and based on the consideration of the reports of the other auditors on separate financial statements/financial information of Associate company, the aforesaid consolidated statement:

- a. includes the results of Vyna Electric Private Limited (Associate Company),
 - b. is presented in accordance with the requirements of Regulation 33 of the Listing Regulations, as amended;
- and
- c. give a true and fair view, in conformity with the recognition and measurement principles laid down in the applicable Accounting Standards Prescribed under section 133 of the Companies Act, 2013 ("Act") as amended, and other accounting principles generally accepted in India, under of the net profit and other financial information of the company and its associate company for the half year and year ended March 31, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) as specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those Standards are further described in the Auditor's Responsibilities section below. We are independent of the Company and its associate company accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (the "ICAI") together with the ethical requirements that are relevant to our audit of the consolidated financial results for the year ended 31st March 2026 under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us and other auditors in terms of their reports referred to in "Other Matter" paragraph below and information provided for management, is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of the Management and Those Charged with Governance for this Statement

This accompanying statement, which includes the consolidated financial results for the year ended 31st March 2026 is the responsibility of the Company's Board of Directors and has been approved by them for the issuance. The Company's Board of Directors are responsible for the preparation and presentation of these consolidated financial results that give a true and fair view of the net profit and other financial information of the Company and its associate company in accordance with recognition and measurement principles laid down in Accounting Standards prescribed under section 133 of the Act read with the relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Board of Directors of the company and its associate company are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of their assets 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 accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial result that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the Statement by the Directors of the Company, as aforesaid.

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

The respective Board of Directors of the company and its associate company are responsible for overseeing the financial reporting process of the company and its associate company.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results for the year ended 31st March, 2026

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 these consolidated financial results.

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

- Identify and assess the risks of material misstatement of the consolidated financial results, 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; a fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- 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 on financial statements in place and operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management and the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of Listing Regulations.
- 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 ability of the company and its associate 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 Statement 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 and its associate to cease to continue as a going concern.
- 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.
- Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the company and its associate which we are the independent auditors to express an opinion on the Statement. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the Statement, of which we are the independent auditors. For the other entities included in the Statement, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

Materiality is the magnitude of misstatements in the consolidated annual financial results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the consolidated annual financial results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the consolidated annual financial results.

We communicate with those charged with governance of entities included in the Statement of which we are the independent auditors 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.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.

Other Matters

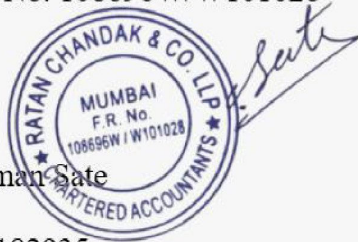
- a. The Statement includes the results for the half year ended March 31, 2026 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to half year ended on September 30, 2025 of the current financial year which were subject to limited review by us.

Our opinion on the Audit of the Consolidated Financial Results for the year ended 31st March 2026 is not modified in respect of this matter.

- b. The consolidated Financial statement include the audited Financial Results of one Associate company whose financial statements reflects total assets of Rs.2038.99 Lakhs as at 31st March 2026, Total Income of Rs.536.75 Lakhs and total Net profit of Rs.60.54 Lakhs for the year ended 31st March 2026, as considered in the consolidated Financial results, which have not been audited by us.

Our opinion on the Audit of the consolidated Financial Results for the year ended 31st March 2026 is not modified in respect of this matter.

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



CA Jagadish Laxman Sate
Partner
Membership No. 182935
UDIN: 26182935TJXJTU7085
Date: May 12, 2026.
Place: Navi Mumbai



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: 12th May, 2026

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

Company Scrip Code: 544501

Company Symbol: SUGSLLOYD

Dear Sir /Ma'am,

Sub: Declaration pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

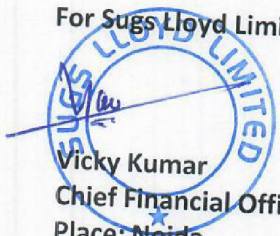
In compliance with Regulation 33(3)(d) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended by the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2016, vide notification no. SEBI/LAD-NRO/GN/2016-17/001 dated May 25, 2016 and circular no. CIR/CFD/CMD/56/2016 dated May 27, 2016, we hereby declare that the Statutory Auditors of the Company, M/s. Ratan Chandak & Co. LLP, Chartered Accountants, Firm Registration No. 108696W/W101028, have issued the Audit Report with unmodified opinion on the Audited Standalone and Consolidated Financial Results of the Company for the Half year and year ended March 31, 2026.

You are requested to take the same on record.

Thanking you,

Yours faithfully

For Sugs Lloyd Limited


Vicky Kumar
Chief Financial Officer
Place: Noida