P P N AND COMPANY
CHARTERED ACCOUNTANTS
No.2, IV Cross Street, Sterling Road, Nungambakkam, Chennai - 600034.
(Near to Loyola College) Ph : 044 - 2828 0033, Cell : 98847 46227
E-mail : info@ppnaco.com | Web : www.ppnaco.com

Independent Auditor's Limited Review Report on unaudited standalone financial results of Supreme Power Equipment Limited for the half year ended September 30, 2026 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To,
The Board of Directors,
Supreme Power Equipment Limited.

1. We have reviewed the accompanying statement of unaudited standalone financial results of **Supreme Power Equipment Limited** ("the Company"), for the half year ended September 30, 2026 ("the statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended ("the Listing Regulation").

2. The Company's management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Accounting Standards (AS 25) "Interim Financial Reporting", prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the financial statements 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 about whether the Statement is free from material misstatements. 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 to financial data. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Act and consequently does not enable us to obtain assurance that we would become

P P N AND COMPANY CHENNAI CHARTERED ACCOUNTANTS

aware of all significant matters that might be identified in an audit. Thus, we have not performed an audit and accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the Circular No.CIR/CFD/CMD1/44/2019 dated March 29, 2019, issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

4. Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with applicable accounting standards specified under section 133 of the Companies Act, 2013 as amended, read with rules issued thereunder and other recognised 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.

For P P N and Company
Chartered Accountants
Firm's Registration No: 013623S
Peer review Certificate No. 020690

P.P.N AND COMPANY CHENNAI CHARTERED ACCOUNTANTS

R. RAJARAM
Partner
Membership No.238452
UDIN : 26238452HYPQTB9855

Date :16-10-2026
Place: Chennai

SUPREME POWER EQUIPMENT LIMITED

CIN : L31200TN2005PLC056666
No.55, SIDCO Industrial Estates, Thirumazhisai, Tiruvallur - 600124
email:cs@supremepower.in, Website:www.supremepower.in,Phone:+91 44 26811221

(All Amounts are in Rs. Lakhs except for No. of Shares & EPS)

STANDALONE STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2026

	Particulars	Half Year Ended 30th September, 2026	Half Year Ended 31st March, 2026	Half Year Ended 30th September, 2025	Year Ended 31st March, 2026
		Unaudited	Unaudited	Unaudited	Audited
I	Revenue From Operations	12,713.79	10,941.63	8,066.10	19,007.73
II	Other Income	130.19	136.95	96.56	233.51
III	**Total Income (I+II)**	**12,843.98**	**11,078.59**	**8,162.65**	**19,241.24**
IV	**Expenses**				
	Purchases of Stock in Trade	12,064.96	10,047.21	7,163.52	17,210.72
	Changes in Inventories	(2,487.75)	(1,401.81)	(900.98)	(2,302.79)
	Other Direct Expenses	312.52	127.13	117.92	245.05
	Employee Benefits Expenses	409.27	279.83	152.01	431.84
	Finance Costs	280.11	154.50	87.08	241.58
	Depreciation & Amortisation Expenses	199.30	130.18	35.08	165.26
	Other Expenses	277.90	276.92	280.78	557.70
	Total Expenses (IV)	**11,056.31**	**9,613.96**	**6,935.41**	**16,549.37**
V	**Profit Before Exceptional and Extraordinary Items and Tax(III-IV)**	**1,787.67**	**1,464.63**	**1,227.24**	**2,691.87**
VI	Exceptional Items	-	-	-	-
VII	**Profit Before Extraordinary Items and Tax (V - VI)**	**1,787.67**	**1,464.63**	**1,227.24**	**2,691.87**
VIII	Extraordinary Items	-	-	-	-
IX	**Profit Before Tax (VII - VIII)**	**1,787.67**	**1,464.63**	**1,227.24**	**2,691.87**
X	**Tax Expense:**				
	(1) Current Tax	345.40	244.09	286.66	530.75
	(2) Deferred Tax	77.17	117.36	-0.30	117.06
	(3) Tax Adjustments for Earlier Years		-	-	-
XI	**Profit/(Loss) For The Period (IX - X)**	**1,365.09**	**1,103.18**	**940.87**	**2,044.06**
	Earnings per Equity Share: (In Rs.)				
	(1) Basic	5.46	4.41	3.76	8.18
	(2) Diluted	5.45	4.40	3.76	8.15
	Paid up Equity Share Capital				
	Total no.of Shares (Weighted Average)	2,49,91,135	2,49,91,135	2,49,91,135	2,49,91,135
	Diluted no.of Shares (Weighted Average)	2,50,67,330	2,50,67,330	2,49,91,135	2,50,67,330
	Face Value Per Share	10.00	10.00	10.00	10.00

SUPREME POWER EQUIPEMNT LIMITED
Thirumazhisai
600 124

SUPREME POWER EQUIPMENT LIMITED

CIN : L31200TN2005PLC056666
No.55, SIDCO Industrial Estates, Thirumazhisai, Tiruvallur - 600124
email:cs@supremepower.in, Website:www.supremepower.in,Phone:+91 44 26811221

(All Amounts are in Rs.Lakhs)

STANDALONE STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER, 2026

Particulars	As at 30th September, 2026	As at 31st March, 2026
	Unaudited	Audited
I. EQUITY AND LIABILITIES		
1 SHAREHOLDERS' FUNDS		
(a) Share Capital	2,499.11	2,499.11
(b) Reserves and Surplus	10,159.80	8,794.70
(c) Money received against share warrants	526.86	526.86
2 NON-CURRENT LIABILITIES		
(a) Long-Term Borrowings	3,504.67	2,993.80
(b) Deferred Tax Liabilities (Net)	212.10	134.93
(c) Long-Term Provisions	29.99	23.87
3 CURRENT LIABILITIES		
(a) Short-Term Borrowings	1,997.42	1,578.90
(b) Trade Payables		
(A) Total outstanding dues of Micro Enterprises and Small Enterprises; and	3,103.72	2,879.29
(B) Total outstanding dues of Creditors other than Micro Enterprises and Small Enterprises	4,457.00	3,074.78
(c) Other Current Liabilities	1,428.53	1,828.83
(d) Short-Term Provisions	883.25	538.61
TOTAL EQUITY AND LIABILITIES	**28,802.45**	**24,873.69**
II. ASSETS		
1 NON-CURRENT ASSETS		
(a) Property, Plant & Equipment and Intangible Assets		
(i) Property, Plant & Equipment	8,891.93	8,664.94
(ii) Intangible Assets	5.02	5.61
(iii) Capital Work in Progress	3,190.70	2,797.98
(iv) Intangible assets under development	174.42	137.01
(b) Non-Current Investments	1,652.05	1,267.73
(c) Other Non Current Assets	539.99	643.50
2 CURRENT ASSETS		
(a) Inventories	7,044.00	4,556.25
(b) Trade Receivables	5,236.91	4,521.09
(c) Cash & Cash Equivalents	21.91	973.79
(d) Other Current Assets	2,045.52	1,305.79
TOTAL ASSETS	**28,802.45**	**24,873.69**

Figures of the previous period / year have been rearranged / reclassified wherever necessary, to correspond with Current Period / year presentation

For and on behalf of the Board of Directors of
SUPREME POWER EQUIPMENT LIMITED

SUPREME POWER EQUIPEMNT LIMITED Thirumazhisai 600 124

VEE RAJMOHAN
Managing Director
DIN: 00844400

Place: Chennai
Date: 16-10-2026

SUPREME POWER EQUIPMENT LIMITED
CIN : L31200TN2005PLC056666
No.55, SIDCO Industrial Estates, Thirumazhisai, Tiruvallur - 600124
email:cs@supremepower.in, Website:www.supremepower.in,Phone:+91 44 26811221

Notes on Standalone Financial Results:

1 The above results which are published in accordance with Regulations 33 of SEBI (Listing Obligation & Disclosure Requirements), 2015 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meeting held on 16-10-2026. The Statutory Auditors have carried out a Limited Review of the above results. The Financial results have been prepared in accordance with the Accounting Standards ("AS") as prescribed under Section 133 of the Companies Act, 2013 read with Rule 7 of Companies (Account) Rules 2014 by the Ministry of Corporate Affairs and amendments thereof.

2 As per Ministry of Corporate Affairs Notification dated February 16, 2015. Companies whose securities are listed on SME Exchange as referred to in Chapter XB of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2009 are exempted from the compulsory requirement of adoption of Ind AS.

3 On August 27, 2025, the Company allotted 12,47,000 Convertible Equity Share Warrants on a preferential basis to "Promoter & Promoter Group" and "Non-Promoter" as approved in the Extra-Ordinary General Meeting held on July 14, 2025. Each warrant is issued at a price of Rs.169, comprising a subscription price of Rs.42.25 (25% of the issue price) and a warrant exercise price of Rs.126.75 (75% of the issue price).
As of the reporting date, the Company has received Rs.5,26,85,750/- representing the subscription amount (25% of the issue price) from allottees as the warrant subscription price. The balance amount will be payable upon the exercise of the warrants.
Each warrant entitles the holder to apply for one fully paid-up equity share of the Company with a face value of Rs.10 upon payment of the balance Rs.126.75 per warrant. Conversion can occur in one or more tranches within 18 months from the date of allotment of share warrants as per the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018.
The warrants are valid for a specified period as per SEBI ICDR regulations, and holders may exercise their right to convert the warrants into equity shares within this period.

4 The balance appearing under the Trade Payables Loans and Advances, Other Current Liabilities are subjected to confirmation and reconciliation and consequent adjustments, if any, will be accounted for in the year of confirmation and / or reconciliation.

5 As the Company collectively operates only in one business segment, hence, it is reporting its results in single segment. Therefore, segment disclosure is not applicable.

6 The EPS for the respective half-year periods has been computed based on the weighted average number of equity shares outstanding during the respective periods, considering the number of days in each period. Consequently, the sum of the half-year EPS may not reconcile with the annual EPS figure.

7 The figures for the corresponding previous periods / year have been regrouped / reclassified wherever necessary.

8 There were no exceptional and extra-ordinary items for the reporting period.

For and on behalf of the Board of Directors of
SUPREME POWER EQUIPMENT LIMITED

SUPREME POWER EQUIPEMNT LIMITED Thirumazhisai 600 124

VEE RAJMOHAN
Managing Director
DIN: 00844400

Place: Chennai
Date: 16-10-2026

SUPREME POWER EQUIPMENT LIMITED
CIN : L31200TN2005PLC056666
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(All Amounts are in Rs.Lakhs)

STANDALONE STATEMENT OF CASH FLOW FOR THE HALF YEAR ENDED SEPTEMBER 30, 2026

Particulars	As at 30th September, 2026	As at 31st March, 2026
	(Unaudited)	(Audited)
A CASH FLOWS FROM OPERATING ACTIVITIES:		
Profit Before Extraordinary items and tax	1,787.67	2,691.87
Adjustments to profit (loss):		
Adjustments for depreciation and amortisation expense	199.30	165.26
Adjustments for Provision of Gratuity	5.37	-
Interest Expense	246.66	128.24
Interest Income	(18.80)	(20.43)
Profit On Sale of Fixed Asset	-	(1.57)
Share of profit and loss from partnership firm or association of persons or limited liability partnerships	(109.73)	
Operating Profit before working capital changes:	**2,110.46**	**2,963.37**
Adjustments for changes in working capital:		
Adjustments for Decrease/ (Increase) in Inventories	(2,487.75)	(2,302.79)
Adjustments for Decrease/ (Increase) in Trade Receivables	(715.82)	(163.81)
Adjustments for Decrease/ (Increase) in Other Non-Current Assets	103.51	(222.08)
Adjustments for Decrease/ (Increase) in Other Current Assets	(521.97)	(801.82)
Adjustments for Increase/ (Decrease) in Trade Payables	1,606.65	2,489.23
Adjustments for Increase/ (Decrease) in Other Current Liabilities	(400.29)	1,455.53
Adjustments for Increase/ (Decrease) in Provisions	-	16.92
Cash generated from operations	**(305.20)**	**3,434.54**
Dividends received	-	-
Interest paid	-	-
Interest received	-	-
Less. Income taxes paid	(217.76)	(661.18)
Net cash flows from (used in) operating activities before extraordinary items	**(522.96)**	**2,773.36**
Proceeds from extraordinary items	-	-
Payment for extraordinary items	-	-
NET CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES (A)	**(522.96)**	**2,773.36**
B CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of tangible assets & intangible assets	(855.85)	-
Interest received	18.80	20.43
Proceeds from Sale of Fixed Assets	-	1.60
Fixed assets purchased including CWIP	-	(5,746.46)
(Increase)/ Decrease in Non-Current Investments	(274.59)	9.23
NET CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES (B)	**(1,111.64)**	**(5,715.19)**
C CASH FLOWS FROM FINANCING ACTIVITIES		
Interest paid	(240.00)	(128.24)
Increase/(Decrease) in Long-Term Borrowings	510.87	2,130.06
Increase/(Decrease) in Short-Term Borrowings	418.51	808.82
Proceeds from issue of share warrants	-	526.86
NET CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES (C)	**682.72**	**3,337.49**
D NET INCREASE IN CASH AND CASH EQUIVALENT (A+B+C)	**(951.88)**	395.66
Opening Cash and Cash Equivalents	973.79	578.13
CLOSING CASH AND CASH EQUIVALENT	**21.91**	973.79
Reconciliation of Cash and Cash Equivalents with the Balance Sheet:		
Cash & Cash Equivalent as per Balance Sheet	21.91	973.79
Cash & Cash Equivalent at the End of the Period	**21.91**	**973.79**

Notes:

(i) Figures in brackets are outflows / deductions

(ii) The above Cash Flow Statement is prepared under the Indirect Method as set out in the Accounting Standards (AS-3) Cash Flow Statement

For and on behalf of the Board of Directors of
SUPREME POWER EQUIPMENT LIMITED

SUPREME POWER EQUIPMENT LIMITED Thirumazhisai 600 124

VEE RAJMOHAN
Managing Director
DIN: 00844400

Place: Chennai
Date: 16-10-2026

P P N AND COMPANY
CHARTERED ACCOUNTANTS
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Independent Auditor's Limited Review Report on unaudited consolidated financial results of Supreme Power Equipment Limited for the half year ended September 30, 2026 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To,
The Board of Directors,
Supreme Power Equipment Limited.

1. We have reviewed the accompanying statement of unaudited consolidated financial results of **Supreme Power Equipment Limited** (hereinafter referred to as "the Parent Company") and its subsidiaries (the Parent Company and its subsidiaries together referred to as "the Group"), for the half year ended September 30, 2026 (the "Statement") attached herewith, being submitted by the Parent Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

2. The Parent Company's management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Accounting Standards (AS 25) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The statement has been approved by the Parent Company's Board of Directors. Our responsibility is to issue a report on the financial statements 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 from 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 specified under section 143(10) of the Act 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.

P P N AND COMPANY CHENNAI CHARTERED ACCOUNTANTS

We also performed procedures in accordance with the Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019, issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

4. The Statement includes the results of the following entity;

   Subsidiary entity- Danya Electric Company (For the purpose of Consolidation as per AS 21)

   The unaudited interim financial results and other unaudited financial information of this subsidiary in so far as it relates to the affairs of these subsidiaries, is based solely on such unaudited interim financial results and other unaudited financial information.

5. Based on our review conducted and procedures performed as stated in above and based on the statement provided by the management related to Parent & Subsidiary, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Accounting Standards specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For P P N and Company
Chartered Accountants
Firm's Registration No: 013623S
Peer review Certificate No. 020690

R. RAJARAM
Partner
Membership No.238452
UDIN: 26238452OLVCDF9963

P P N AND COMPANY CHENNAI CHARTERED ACCOUNTANTS

Date :16-10-2026
Place: Chennai

SUPREME POWER EQUIPMENT LIMITED
CIN : L31200TN2005PLC056666

Registered Office: No.55, SIDCO Industrial Estates, Thirumazhisai, Tiruvallur - 600124
email: cs@supremepower.in, Website: www.supremepower.in, Phone: + 91 44 26811221

(Rs. in Lakhs except for No. of Shares & EPS)

CONSOLIDATED STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED SEPTEMBER 30, 2026

	Particulars	Half Year Ended 30th September, 2026	Half Year Ended 31st March, 2026	Half Year Ended 30th September, 2025	Year Ended 31st March, 2026
		Unaudited	Unaudited	Unaudited	Audited
I	Revenue From Operations	13,530.91	10,644.60	7,519.44	18,164.04
II	Other Income	26.45	29.96	16.16	46.12
III	**Total Income (I+II)**	**13,557.36**	**10,674.56**	**7,535.61**	**18,210.16**
IV	**Expenses**				
	Purchases of Stock in Trade	12,653.73	9,695.02	6,900.07	16,595.10
	Changes in inventories	(2,535.78)	(1,681.62)	(1,373.92)	(3,055.54)
	Other Direct Expenses	323.88	137.18	126.56	263.74
	Employee Benefits Expenses	420.19	236.24	218.05	454.29
	Finance Costs	291.79	201.84	100.80	302.64
	Depreciation & Amortisation Expenses	204.10	134.64	39.60	174.24
	Other Expenses	333.44	386.66	237.37	624.03
	Total Expenses (IV)	**11,691.35**	**9,109.97**	**6,248.53**	**15,358.50**
V	**Profit Before Exceptional and Extraordinary Items and Tax(III-IV)**	**1,866.01**	**1,564.59**	**1,287.07**	**2,851.66**
VI	Exceptional Items	-	-	-	-
VII	**Profit Before Extraordinary Items and Tax (V - VI)**	**1,866.01**	**1,564.59**	**1,287.07**	**2,851.66**
VIII	Extraordinary Items		-	-	-
IX	**Profit Before Tax (VII - VIII)**	**1,866.01**	**1,564.59**	**1,287.07**	**2,851.66**
X	**Tax Expense:**				
	(1) Current Tax	411.44	329.27	337.01	666.28
	(2) Deferred Tax	77.28	117.65	-0.20	117.45
	(3) Tax Adjustments for Earlier Years		0.37	-	0.37
XI	**Profit/(Loss) For The Period (IX - X)**	**1,377.29**	**1,117.29**	**950.26**	**2,067.56**
XII	Less: Share of Minority Interest	12.19	14.11	9.39	23.50
XIII	**Net Profit transferred to Reserves & Surplus (XI-XII)**	**1,365.10**	**1,103.18**	**940.87**	**2,044.06**
	Earnings per Equity Share: (In Rs.)				
	(1) Basic	5.46	4.41	3.76	8.18
	(2) Diluted	5.45	4.40	3.76	8.15
	Paid up Equity Share Capital				
	Total no.of Shares (Weighted Average)	2,49,91,135	2,49,91,135	2,49,91,135	2,49,91,135
	Diluted no.of Shares (Weighted Average)	2,50,67,330	2,50,67,330	2,49,91,135	2,50,67,330
	Face Value Per Share	10.00	10.00	10.00	10.00

SUPREME POWER EQUIPEMNT LIMITED
Thirumazhisai
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SUPREME POWER EQUIPMENT LIMITED
CIN : L31200TN2005PLC056666

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email: cs@supremepower.in, Website: www.supremepower.in, Phone: + 91 44 26811221

Rs. in Lakhs

CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER, 2026

Particulars	As at 30th September, 2026	As at 31st March, 2026
	Unaudited	Audited
I. EQUITY AND LIABILITIES		
1 SHAREHOLDERS' FUNDS		
(a) Share Capital	2,499.11	2,499.11
(b) Reserves and Surplus	10,159.80	8,794.70
(c) Money Received against Share Warrants	526.86	526.86
2 MINORITY INTEREST	398.95	406.76
3 NON-CURRENT LIABILITIES		
(a) Long-Term Borrowings	3,526.02	3,311.60
(b) Deferred Tax Liabilities (Net)	227.39	150.11
(c) Long-Term Provisions	32.04	25.45
4 CURRENT LIABILITIES		
(a) Short-Term Borrowings	2,218.54	1,685.70
(b) Trade Payables		
(A) Total outstanding dues of Micro and small enterprises; and	4083.10	3,593.03
(B) Total outstanding dues of other creditors	4376.18	2,627.00
(c) Other Current Liabilities	1,441.77	1,844.40
(d) Short-Term Provisions	1,085.07	674.38
TOTAL	**30,574.82**	**26,139.10**
II. ASSETS		
1 NON-CURRENT ASSETS		
(a) Property, Plant & Equipment and Intangible Assets		
(i) Property, Plant & Equipment	9,264.22	9,030.02
(ii) Intangible Assets	5.02	5.61
(iii) Capital Work in Progress	3,190.70	2,797.98
(iv) Intangible Assets under Development	174.42	137.01
(b) Other Non-Current Assets	719.67	823.19
2 CURRENT ASSETS		
(a) Inventories	8,745.50	6,209.72
(b) Trade Receivables	6,268.15	4,684.51
(c) Cash & Cash Equivalents	24.81	974.55
(d) Other Current Assets	2,182.33	1,476.52
TOTAL	**30,574.82**	**26,139.10**

Figures of the previous period / year have been rearranged / reclassified wherever necessary, to correspond with Current Period / year presentation

For and on behalf of the Board of Directors of
SUPREME POWER EQUIPMENT LIMITED

SUPREME POWER EQUIPEMNT LIMITED Thirumazhisai 600 124

VEE RAJMOHAN
Managing Director
DIN : 00844400

Place: Chennai
Date: 16-10-2026

SUPREME POWER EQUIPMENT LIMITED
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Notes on Consolidated Financial Results:

1 The above results which are published in accordance with Regulation 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 16-10-2026. The Statutory Auditors of the Company have carried out a limited review of the above results for the half year ended September 30, 2026. The Financial results have been prepared in accordance with the Accounting Standards ("AS") as prescribed under Section 133 of the Companies Act, 2013 read with Rule 7 of Companies (Accounts) Rules, 2014 by the Ministry of Corporate Affairs and amendments thereof.

2 As per Ministry of Corporate Affairs Notification dated February 16, 2015. Companies whose securities are listed on SME Exchange as referred to in Chapter XB of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2009 are exempted from the compulsory requirement of adoption of Ind AS.

3 The consolidated financial results include the results of Supreme Power Equipment Limited (the "Holding Company") and its only subsidiary, Danya Electric Company, a partnership firm (together referred to as the "Group"), in which the Holding Company holds a 90% share in the profits / losses (other partners: Mr. Vee Rajmohan 7.5% and Mr. K.V. Pradeep Kumar 2.5%). The consolidated financial results have been prepared in accordance with Accounting Standard 21 – "Consolidated Financial Statements", by combining the financial results of the Holding Company and the subsidiary firm on a line-by-line basis. The investment of the Holding Company in the firm has been eliminated against its share of the partners' capital, and the share of profit from the firm, inter-company sales / purchases, inter-company balances and unrealised profit in closing stock, if any, have been eliminated in full. Minority interest represents the share of the other partners in the capital and profit of the firm.

4 The financial results of the subsidiary firm, Danya Electric Company, for the half year ended September 30, 2026 are unaudited and have been [reviewed by the Statutory Auditors / certified by the management], and have been considered for the purpose of preparing the consolidated financial results.

5 The balance appearing under the Trade Payables, Loans and Advances, Other Current Liabilities are subjected to confirmation and reconciliation and consequent adjustments, if any, will be accounted for in the year of confirmation and / or reconciliation.

6 The EPS for the respective half-year periods has been computed based on the weighted average number of equity shares outstanding during the respective periods, considering the number of days in each period. Consequently, the sum of the half-year EPS may not reconcile with the annual EPS figure.

7 As the Group collectively operates only in one business Segment, hence, it is reporting its results in single Segment. Therefore, segment disclosure is not applicable.

8 The figures for the corresponding previous periods / year have been regrouped / reclassified wherever necessary.

9 There were no exceptional and extra- ordinary items for the reporting period.

For and on behalf of the Board of Directors of
SUPREME POWER EQUIPMENT LIMITED

SUPREME POWER EQUIPEMNT LIMITED Thirumazhisai 600 124

VEE RAJMOHAN
Managing Director
DIN : 00844400

Place: Chennai
Date: 16-10-2026

SUPREME POWER EQUIPMENT LIMITED

CIN : L31200TN2005PLC056666

Registered Office: No.55, SIDCO Industrial Estates, Thirumazhisai, Tiruvallur - 600124
email: cs@supremepower.in, Website: www.supremepower.in, Phone: + 91 44 26811221

Rs. in Lakhs

CONSOLIDATED STATEMENT OF CASH FLOW FOR THE HALF YEAR ENDED SEPTEMBER 30, 2026

Particulars	Half Year ended 30th September, 2026	Year ended 31st March, 2026
	Unaudited	Audited
A CASH FLOWS FROM OPERATING ACTIVITIES:		
Profit before extraordinary items and tax	1,866.01	2,851.66
Adjustments to profit (loss):		
Adjustments for depreciation and amortisation expense	204.10	174.24
Adjustments for Provision of Gratuity	5.84	17.53
Interest Expenses	254.18	147.06
Interest Income	(18.80)	(33.39)
Exchange difference on Forex (Gain)/ Loss	-	-
Profit on Sale of Fixed Assets	-	(1.57)
Operating Profit before working capital changes:	**2,311.34**	**3,155.53**
Adjustments for changes in working capital:		
Adjustments for decrease /(increase) in trade receivables	(1,583.64)	(169.43)
Adjustments for decrease /(increase) in inventories	(2,535.78)	(3,055.54)
Adjustments for decrease /(increase) in other current assets	(495.81)	(749.81)
Adjustments for decrease /(increase) in other non-current assets	103.51	(265.71)
Adjustments for increase /(decrease) in trade payables	2,239.25	3,066.68
Adjustments for increase /(decrease) in other current liabilities	(402.63)	1,456.16
Net cash flows from (used in) operations	**(363.76)**	**3,437.89**
Income taxes paid	(210.00)	(847.42)
NET CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES (A)	**(573.76)**	**2,590.47**
B CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of intangible assets & tangible assets	(867.85)	(5,748.04)
Proceeds from sale of fixed assets	-	1.60
Interest received	18.80	33.39
NET CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES (B)	**(849.05)**	**(5,713.05)**
C CASH FLOWS FROM FINANCING ACTIVITIES		
Interest paid	(254.18)	(147.06)
Increase/(Decrease) in Long-Term Borrowings	214.42	2,402.36
Increase/(Decrease) in Short-Term Borrowings	532.84	720.39
Moneys raised through share warrants	-	526.86
Net Additional / (Withdrawn) by Other Partners in Subsidiary Firm	(20.00)	14.69
NET CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES (C)	**473.07**	**3,517.23**
D NET INCREASE IN CASH AND CASH EQUIVALENT (A+B+C)	**(949.74)**	**394.65**
Opening Cash and Cash Equivalents	974.55	579.90
CLOSING CASH AND CASH EQUIVALENT	**24.81**	**974.55**

Notes:

(i) Figures in brackets are outflows / deductions

(ii) The above Cash Flow Statement is prepared under the Indirect Method as set out in the Accounting Standards (AS-3)- Statement of Cash Flows

For and on behalf of the Board of Directors of
SUPREME POWER EQUIPMENT LIMITED

SUPREME POWER EQUIPEMNT LIMITED Thirumazhisai 600 124

VEE RAJMOHAN
Managing Director
DIN : 00844400

Place: Chennai
Date: 16-10-2026