



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 Report for the Half Year ended and Year ended 31-03-2026

(Audit of Financial Results of the Company Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended)

To
The Board of Directors,
SUPREME POWER EQUIPMENT LIMITED,

Report on the Audit of the Financial Results

Opinion:

We have audited the financial results of "**Supreme Power Equipment Limited**" (hereinafter referred to as the "**Company**"), for the half year ended and year ended **31st March, 2026** ("**the Statement**"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (*'the Regulation'*) as amended (the "**Listing Regulations**").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial results:

- give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March, 2026, and profit for the half year ended and year ended on that date; and
- are presented in accordance with the requirements of Regulation 33 of the Listing Regulations.

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 these Standards are elaborated upon in the *Auditor's Responsibilities for the Audit of the Financial Results* segment of our report. Our independence from the Company is in full compliance with



the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and its associated Regulations. Furthermore, we have conscientiously met all other ethical obligations in alignment with these regulations and the Code of Ethics. We maintain confidence that the audit evidence gathered is both sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Results:

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial results that give a true and fair view of the financial position and financial information of the Company in accordance with the accounting principles generally accepted in India, including the measurement principles laid down in Accounting Standards, specified under Section 133 of the Act, along with the relevant rule issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgements and estimates that are reasonable and prudent; and 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 financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial results, the management is 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 management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

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

Our objectives are to obtain reasonable assurance about whether the financial results 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 the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial results.



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

- Identify and assess the risks of material misstatement of the 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. Under Section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management and the Board of Directors.
- Conclude on the appropriateness of management's 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 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 Financial Results of the Company to express an opinion on the Financial Results.

Materiality is the magnitude of misstatements in the Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Financial Results may be influenced. We consider quantitative materiality and qualitative factors in:

- Planning the scope of our audit work and in evaluating the results of our work; and
- Evaluating the effect of any identified misstatements in the 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.

Other Matters:

The Standalone Annual Financial Results dealt with by this report have been prepared for the express purpose of filing with the Stock Exchanges. These results are based on and should be read with the audited Financial Statements of the Company for the half year ended and year ended 31st March 2026 on which we issued an unmodified audit opinion.

The Statement includes the results for the half year ended 31st March 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 the first half of the current financial year which were subject to limited review by us. Our report on the Statement is not modified in respect of this matter.

For P P N And Company

Chartered Accountants

Firm's Registration No: 013623S

Peer Review Certificate No. 020690

R. Rajaram

R. RAJARAM

Partner

Membership No. 238452

UDIN: 26238452RMNJTR8572



Date: 27-05-2026

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						
(All Amounts are in Rs.Lakhs except for No. of Shares & EPS)						
Standalone Statement of Audited Financial Results for the Half year ended and Financial Year ended 31st March, 2026						
Particulars		Half Year Ended 31st March, 2026	Half Year Ended 30th September, 2025	Half Year Ended 31st March, 2025	Year Ended 31st March, 2026	Year Ended 31st March, 2025
		Audited	Unaudited	Audited	Audited	Audited
I	Revenue From Operations	10,941.63	8,066.10	8,997.13	19,007.73	14,479.83
II	Other Income	136.95	96.56	164.72	233.51	355.61
III	Total Income (I+II)	11,078.58	8,162.65	9,161.85	19,241.24	14,835.44
IV	Expenses					
	Cost of materials consumed	10,047.20	7,163.52	7,420.10	17,210.72	12,303.55
	Changes in inventories	(1,401.81)	(900.98)	(291.77)	(2,302.79)	(893.22)
	Other Manufacturing Expenses	127.13	117.92	88.36	245.05	151.84
	Employee Benefits Expenses	279.83	152.01	169.17	431.84	307.10
	Finance Costs	154.50	87.08	77.57	241.58	198.51
	Depreciation & Amortisation Expenses	130.18	35.08	22.00	165.26	38.62
	Other Expenses	276.92	280.78	188.07	557.70	333.13
	Total Expenses (IV)	9,613.96	6,935.41	7,673.50	16,549.37	12,439.52
V	Profit Before Exceptional and Extraordinary Items and Tax (III-IV)	1,464.62	1,227.24	1,488.35	2,691.87	2,395.92
VI	Exceptional Items	-	-	-	-	-
VII	Profit Before Extraordinary Items and Tax (V-VI)	1,464.62	1,227.24	1,488.35	2,691.87	2,395.92
VIII	Extraordinary Items	-	-	-	-	-
IX	Profit Before Tax (VII-VIII)	1,464.62	1,227.24	1,488.35	2,691.87	2,395.92
X	Tax Expense					
	(1) Current Tax	244.09	286.66	332.92	530.75	524.68
	(2) Deferred Tax	117.36	(0.30)	8.48	117.06	11.20
	(3) Tax Adjustments for Earlier Years	-	-	-	-	-
XI	Profit/(Loss) For The Period (IX-X)	1,103.17	940.87	1,146.95	2,044.06	1,860.04
	Earnings per Equity Share: (In Rs.)					
	(1) Basic	4.41	3.76	4.59	8.18	7.44
	(2) Diluted	4.40	3.76	4.59	8.15	7.44
	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	2,49,91,135
	Face Value Per Share	10	10	10	10	10



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 May 27th, 2026.
- 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. 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.
- 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 at 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 above mentioned warrants are potential equity shares within the meaning of paragraphs 4.4 and 7(b) of Accounting Standard AS 20. As they are convertible into equity shares for a consideration (Rs.169) lower than the average fair value of the equity shares during the period the warrants were outstanding (based on closing market prices on the National Stock Exchange), the warrants are dilutive in nature. Accordingly, in computing diluted EPS, the warrants have been considered within the meaning of paragraphs 35 to 37 of AS 20. The assumed proceeds on exercise are treated as an issue of shares at fair value and the balance number of shares is treated as issued for no consideration, weighted for the period the warrants were outstanding (27 August 2025 to 31 March 2026). Diluted earnings per share for the period has been determined after considering the dilutive effect of the convertible equity share warrants outstanding during the period. Diluted earnings per share for the half year ended 30 September 2025 and the half year ended 31 March 2026 have also been computed accordingly.
- 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 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.
- 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

VEE RAJMOHAN
Managing Director
DIN : 00844400

Place: Chennai
Date: 27-05-2026

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 (All Amounts are in Rs.Lakhs)		
Standalone Statement of Assets And Liabilities As At 31st March, 2026		
Particulars	As at 31st March, 2026	As at 31st March, 2025
	Audited	Audited
I. EQUITY AND LIABILITIES		
1 SHAREHOLDERS' FUNDS		
(a) Share Capital	2,499.11	2,499.11
(b) Reserves and Surplus	8,794.70	6,750.65
(c) Money received against Share Warrants	526.86	-
2 NON-CURRENT LIABILITIES		
(a) Long-Term Borrowings	2,993.80	863.75
(b) Deferred Tax Liabilities (Net)	134.93	17.86
(c) Long-Term Provisions	23.87	1.75
3 CURRENT LIABILITIES		
(a) Short-Term Borrowings	1,578.90	770.09
(b) Trade Payables		
(A) Total outstanding dues of Micro and small enterprises; and	2,879.29	1,936.17
(B) Total outstanding dues of other creditors	3,074.78	1,528.69
(c) Other Current Liabilities	1,828.83	373.29
(d) Short-Term Provisions	538.61	537.74
TOTAL	24,873.69	15,279.09
II. ASSETS		
1 NON-CURRENT ASSETS		
(a) Property, Plant & Equipment and Intangible Assets		
(i) Property, Plant & Equipment	8,664.94	1,088.53
(ii) Intangible Assets	5.61	-
(iii) Capital Work in Progress	2,797.98	4,935.83
(iv) Intangible Assets under Development	137.01	-
(b) Non-Current Investments	1,267.73	1,276.96
(c) Other Non-Current Assets	643.50	421.42
2 CURRENT ASSETS		
(a) Inventories	4,556.25	2,253.46
(b) Trade Receivables	4,521.09	4,357.29
(c) Cash & Cash Equivalents	973.79	578.13
(d) Other Current Assets	1,305.79	367.47
TOTAL	24,873.69	15,279.09
Figures of the previous period / year have been rearranged / reclassified wherever necessary, to correspond with Current Period / year presentation		
Place: Chennai Date: 27-05-2026  For and on behalf of the Board of Directors of SUPREME POWER EQUIPMENT LIMITED VEE RAJMOHAN Managing Director DIN : 00844400		

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

(All Amounts are in Rs.Lakhs)

Standalone Statement of Cash Flow For The Year Ended 31st March, 2026

Particulars		Year ended 31st March, 2026	Year ended 31st March, 2025
		Audited	Audited
A	CASH FLOWS FROM OPERATING ACTIVITIES:		
	Profit Before Extraordinary items and tax	2,691.87	2,395.92
	Adjustments to profit (loss):		
	Adjustments for depreciation and amortisation expense	165.26	38.62
	Interest Expense	128.24	157.71
	Interest Income	(20.43)	(26.89)
	Profit on Sale of Fixed Assets	(1.57)	-
	Adjustments for unrealised foreign exchange losses gains	-	0.03
	Operating Profit before working capital changes:	2,963.37	2,565.39
	Adjustments for changes in working capital:		
	Adjustments for decrease/ (increase) in inventories	(2,302.79)	(893.26)
	Adjustments for decrease/ (increase) in trade receivables	(163.80)	1,364.46
	Adjustments for decrease/ (increase) in other current assets	(801.82)	189.01
	Adjustments for (increase)/decrease in other non-current assets	(222.08)	(130.80)
	Adjustments for increase/ (decrease) in trade payables	2,489.22	997.96
	Adjustments for increase/ (decrease) in other current liabilities	1,455.53	(117.46)
	Adjustments for increase/(decrease) in short term provisions	(5.21)	1.01
	Adjustments for increase/(decrease) in long term provisions	22.12	2.16
	Net cash flows from (used in) operations	3,434.54	3,978.48
	Income taxes paid	(661.18)	(447.86)
	NET CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES (A)	2,773.36	3,530.62
B	CASH FLOWS FROM INVESTING ACTIVITIES		
	Purchase of intangible assets & tangible assets	(5,746.46)	(3,967.65)
	Proceeds from sale of fixed Asset	1.60	-
	Interest received	20.43	26.89
	(Increase)/Decrease in Non-Current Investments	9.23	99.78
	NET CASH USED IN INVESTING ACTIVITIES (B)	(5,715.19)	(3,840.98)
C	CASH FLOW FROM FINANCING ACTIVITIES		
	Interest paid	(128.24)	(157.71)
	Increase/(Decrease) in Long-Term Borrowings	2,130.06	617.70
	Increase/(Decrease) in Short-Term Borrowings	808.82	425.21
	Proceeds from issue of Share Warrants	526.86	-
	NET CASH FROM FINANCING ACTIVITIES (C)	3,337.49	885.20
D	NET (DECREASE)/INCREASE IN CASH AND CASH EQUIVALENT (A+B+C)	395.66	574.83
	Opening Cash and Cash Equivalents	578.13	3.30
	CLOSING CASH AND CASH EQUIVALENT	973.79	578.13

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



VEE RAJMOHAN
 Managing Director
 DIN : 00844400

Place: Chennai
 Date: 27-05-2026



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 Report for the Half Year ended and Year-to-Date 31-03-2026

(Audit of Consolidated Financial Results of the Group Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015, as amended)

To

The Board of Directors,

SUPREME POWER EQUIPMENT LIMITED,

Report on the Audit of the Consolidated Financial Results

Opinion:

We have audited the accompanying statement of Consolidated financial results of "Supreme Power Equipment Limited" (hereinafter referred to as the "Holding Company") and its subsidiary (Holding Company and its subsidiary together referred to as "the Group") for the half year ended 31st March, 2026 and year to date results attached herewith for the period from 1st April, 2025 to 31st March, 2026 ("the Statement"), being submitted by the Holding company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015 ('the Regulation') as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Consolidated financial results;

- include the financial results of the following entities:

Name of the Component	Relationship
DANYA ELECTRIC COMPANY	A Partnership firm in which the company holds 90% share

- give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the Consolidated state of affairs of the Group as at 31st March, 2026, and Consolidated Profit for the half year ended and year to date results for the year ended 31st March, 2026;
- are presented in accordance with the requirements of Regulation 33 of the Listing Regulations.



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 SAs are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Results section of our report. We are independent of the Group and its subsidiary in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act, and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us, is sufficient and appropriate to provide a basis for our opinion on the consolidated financial results.

Responsibilities of Management for the Consolidated Financial Results:

These consolidated financial results have been prepared on the basis of the consolidated financial statements. The Holding 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 consolidated net profit/loss and other financial information of the Group in accordance with the recognition and measurement principles laid down in Accounting Standards prescribed under Section 133 of the Act 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 companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of each entity 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 results 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 consolidated financial results by the Board of Directors of the Holding Company, as aforesaid.

In preparing the consolidated financial results, the respective Board of Directors of the companies included in the Group are responsible for assessing the ability of each company to 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 the entity or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group is responsible for overseeing the financial reporting process of each company.



Auditor's Responsibilities for the Audit of the Consolidated Financial results:

Our objectives are to obtain reasonable assurance about whether the Consolidated financial results 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 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 the audit and in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the 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. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management and the Board of Directors.
- Conclude on the appropriateness of management's 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 or to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial results, including the disclosures, and whether the consolidated financial results represent the underlying transactions and events in a manner that achieves fair presentation.



- Obtain sufficient appropriate audit evidence regarding the Financial Results of the entities within the group to express an opinion on the Consolidated Financial results.
- We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the consolidated financial results of which we are the independent auditors. We remain solely responsible for our audit opinion.

Materiality is the magnitude of misstatements in the Consolidated Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Consolidated Financial Results may be influenced.

We consider quantitative materiality and qualitative factors in -

- Planning the scope of our audit work and in evaluating the results of our work; and
- to evaluate the effect of any identified misstatements in the Consolidated Financial Results

We communicate with those charged with governance of the Holding Company and such other entities included in the consolidated financial results 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 Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.

Other Matters:

The Consolidated Financial Results include audited financial results of the subsidiary, which has been audited by us, and whose separate standalone financial statements reflect a total assets of Rs. 3,195.97 lakhs and a total net assets of Rs. 1,674.49 lakhs as at 31st March, 2026, total revenue of Rs. 4,174.22 lakhs, total net profit after tax of Rs. 211.51 lakhs and net cash flows of Rs. 0.76 lakhs for the year ended 31st March, 2026, is considered in the Consolidated Financial Results after giving effect to the impact of inter group transactions. Our opinion on the consolidated financial results is not modified in respect of the above matters.



The Statement includes the results for the half year ended 31st March, 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 the first half of the year of the current financial year which were subject to limited review by us. Our report on the Statement is not modified in respect of this matter.

For P P N And Company

Chartered Accountants

Firm's Registration No: 013623S

Peer Review Certificate No. 020690

R. Rajaram

R. RAJARAM

Partner

Membership No. 238452

UDIN: 26238452NPWLWY2673



Date: 27-05-2026

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					
(All Amounts are in Rs. Lakhs except for No. of Shares & EPS)					
Consolidated Statement of Audited Financial Results for the Half Year ended and Financial Year ended on 31st March, 2026					
Particulars	Half Year Ended 31st March, 2026	Half Year Ended 30th September, 2025	Half Year Ended 31st March, 2025	Year Ended 31st March, 2026	Year Ended 31st March, 2025
	Audited	Unaudited	Audited	Audited	Audited
I Revenue From Operations	10,644.60	7,519.44	9,056.10	18,164.04	14,871.70
II Other Income	29.96	16.16	36.57	46.12	81.80
III Total Income (I+II)	10,674.56	7,535.61	9,092.67	18,210.16	14,953.50
IV Expenses					
Cost of materials consumed	9,695.02	6,900.07	7,312.26	16,595.10	12,311.51
Changes in inventories	(1,681.62)	(1,373.92)	(402.16)	(3,055.54)	(1,135.95)
Other Manufacturing Expenses	137.18	126.56	95.28	263.74	166.48
Employee Benefits Expenses	236.24	218.05	179.26	454.29	327.03
Finance Costs	201.84	100.80	83.49	302.64	254.26
Depreciation & Amortisation Expenses	134.64	39.60	26.06	174.24	47.26
Other Expenses	386.66	237.37	204.75	624.03	377.90
Total Expenses (IV)	9,109.97	6,248.53	7,498.94	15,358.50	12,348.50
V Profit Before Exceptional and Extraordinary Items and Tax (III-IV)	1,564.59	1,287.07	1,593.73	2,851.66	2,605.00
VI Exceptional Items	-	-	-	-	-
VII Profit Before Extraordinary Items and Tax (V - VI)	1,564.59	1,287.07	1,593.73	2,851.66	2,605.00
VIII Extraordinary Items	-	-	-	-	-
IX Profit Before Tax (VII - VIII)	1,564.59	1,287.07	1,593.73	2,851.66	2,605.00
X Tax Expense:					
(1) Current Tax	329.27	337.01	421.17	666.28	700.06
(2) Deferred Tax	117.65	(0.20)	8.99	117.45	12.11
(3) Tax Adjustments for Earlier Years	0.37	-	-	0.37	-
XI Profit/(Loss) For The Period (IX - X)	1,117.29	950.26	1,163.58	2,067.56	1,892.84
XII Less: Share of Minority Interest	14.11	9.39	16.62	23.50	32.80
XIII Net Profit transferred to Reserves & Surplus (XI-XII)	1,103.18	940.87	1,146.96	2,044.06	1,860.04
Earnings per Equity Share: (In Rs.)					
(1) Basic	4.41	3.76	4.59	8.18	7.44
(2) Diluted	4.40	3.76	4.59	8.15	7.44
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	2,49,91,135
Face Value Per Share	10	10	10	10	10



Notes on Consolidated 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 May 27th, 2026.
- 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. 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.
- 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 above mentioned warrants are potential equity shares within the meaning of paragraphs 4.4 and 7(b) of Accounting Standard AS 20. As they are convertible into equity shares for a consideration (Rs.169) lower than the average fair value of the equity shares during the period the warrants were outstanding (based on closing market prices on the National Stock Exchange), the warrants are dilutive in nature. Accordingly, in computing diluted EPS, the warrants have been considered within the meaning of paragraphs 35 to 37 of AS 20. The assumed proceeds on exercise are treated as an issue of shares at fair value and the balance number of shares is treated as issued for no consideration, weighted for the period the warrants were outstanding (27 August 2025 to 31 March 2026). Diluted earnings per share for the period has been determined after considering the dilutive effect of the convertible equity share warrants outstanding during the period Diluted earnings per share for the half year ended 30 September 2025 and the half year ended 31 March 2026 have also been computed accordingly.
- 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 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.
- 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

VEE RAJMOHAN
Managing Director
DIN : 00844400

Place: Chennai
Date: 27-05-2026

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 (All Amounts are in Rs.Lakhs)		
Consolidated Statement of Assets and Liabilities as at 31st March, 2026		
Particulars	As at 31st March, 2026	As at 31st March, 2025
I. EQUITY AND LIABILITIES	Audited	Audited
1 SHAREHOLDERS' FUNDS		
(a) Share Capital	2,499.11	2,499.11
(b) Reserves and Surplus	8,794.70	6,750.65
(c) Money received against Share Warrants	526.86	-
2 MINORITY INTEREST	406.76	368.57
3 NON-CURRENT LIABILITIES		
(a) Long-Term Borrowings	3,311.60	909.25
(b) Deferred Tax Liabilities (Net)	150.11	32.66
(c) Long-Term Provisions	25.45	14.03
4 CURRENT LIABILITIES		
(a) Short-Term Borrowings	1,685.70	965.31
(b) Trade Payables		
(A) Total outstanding dues of Micro and small enterprises; and	3,593.03	1,528.64
(B) Total outstanding dues of other creditors	2,627.00	1,624.71
(c) Other Current Liabilities	1,844.40	388.23
(d) Short-Term Provisions	674.38	702.04
TOTAL	26,139.10	15,783.20
II. ASSETS		
1 NON-CURRENT ASSETS		
(a) Property, Plant & Equipment and Intangible Assets		
(i) Property, Plant & Equipment	9,030.02	1,461.02
(ii) Intangible assets	5.61	-
(iii) Capital Work in Progress	2,797.98	4,935.83
(iv) Intangible Assets under Development	137.01	-
(b) Other Non-Current Assets	823.19	557.48
2 CURRENT ASSETS		
(a) Inventories	6,209.72	3,154.19
(b) Trade Receivables	4,684.51	4,515.08
(c) Cash & Cash Equivalents	974.55	579.90
(d) Other Current Assets	1,476.52	579.71
TOTAL	26,139.10	15,783.20
Figures of the previous period / year have been rearranged / reclassified wherever necessary, to correspond with Current Period / year presentation		
Place: Chennai Date: 27-05-2026  For and on behalf of the Board of Directors of SUPREME POWER EQUIPMENT LIMITED  VEE RAJMOHAN Managing Director DIN : 00844400		

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		
(All Amounts are in Rs.Lakhs)		
Consolidated Statement of Cash Flow for the Financial Year ended on 31st March, 2026		
Particulars	Year ended 31st March, 2026	Year ended 31st March, 2025
	Audited	Audited
A CASH FLOWS FROM OPERATING ACTIVITIES		
Profit Before Extraordinary items and tax	2,851.66	2,605.00
Adjustments to profit (loss):		
Adjustments for depreciation and amortisation expense	174.24	47.26
Adjustments for unrealised foreign exchange losses gains	0.00	0.03
Profit on Sale of Fixed Assets	(1.57)	0.00
Interest Income	(33.39)	(35.88)
Interest Expense	147.06	202.24
Operating Profit before working capital changes:	3,138.01	2,818.67
Adjustments for changes in working capital:		
Adjustments for decrease/(increase) in inventories	(3,055.54)	(1,135.99)
Adjustments for decrease/(increase) in trade receivables	(169.43)	2,051.29
Adjustments for decrease/(increase) in other current assets	(749.81)	107.28
Adjustments for decrease/(increase) in other non-current assets	(265.71)	(115.22)
Adjustments for increase/(decrease) in trade payables	3,066.68	881.73
Adjustments for increase/(decrease) in other current liabilities	1,456.16	(201.27)
Adjustments for increase/(decrease) in short term provisions	6.11	1.04
Adjustments for increase/(decrease) in long term provisions	11.42	2.50
Net cash flows from (used in) operations	3,437.89	4,410.01
Income taxes paid	(847.42)	(641.20)
NET CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES (A)	2,590.47	3,768.81
B CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of intangible assets & tangible assets	(5,748.04)	(3,977.54)
Proceeds from sale of fixed Asset	1.60	0.00
Interest received	33.39	35.88
NET CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES (B)	(5,713.05)	(3,941.66)
C CASH FLOWS FROM FINANCING ACTIVITIES		
Interest paid	(147.06)	(202.24)
Increase/(Decrease) in Long-Term Borrowings	2,402.36	527.90
Increase/(Decrease) in Short-Term Borrowings	720.39	423.83
Proceeds from issue of Share Warrants	526.86	-
Net Capital Additions / (Withdrawals) by Other Partners in Subsidiary Firm	14.69	(2.26)
NET CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES (C)	3,517.23	747.23
D NET INCREASE IN CASH AND CASH EQUIVALENT (A+B+C)	394.65	574.38
Opening Cash and Cash Equivalents	579.90	5.52
CLOSING CASH AND CASH EQUIVALENT	974.55	579.90
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 Standard (AS-3) Cash Flow statement		
Place: Chennai Date: 27-05-2026  For and on behalf of the Board of Directors of SUPREME POWER EQUIPMENT LIMITED  VEE RAJMOHAN Managing Director DIN : 00844400		