



# PPN AND COMPANY

## CHARTERED ACCOUNTANTS

No.2, IV Cross Street, Sterling Road, Nungambakkam, Chennai - 600 034.  
(Near to Loyola College) Ph: 044-2828 0033, Cell: 98844 48912.  
E-mail: [info@ppnaco.com](mailto:info@ppnaco.com) | Web: [www.ppnaco.com](http://www.ppnaco.com) | [www.ppnaco.co.in](http://www.ppnaco.co.in)

**Independent Auditor's Limited Review Report on unaudited standalone financial results of Supreme Power Equipment Limited for the half year ended September 30, 2025 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, 2025 ("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 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**

  
R. RAJARAM

Partner  
Membership No.238452  
UDIN :25238452BMHSXF3936



Date :12-11-2025  
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, 2025**

Particulars	Half Year Ended 30th September, 2025	Half Year Ended 31st March, 2025	Half Year Ended 30th September, 2024	Year Ended 31st March, 2025
	Unaudited	Unaudited	Unaudited	Audited
I Revenue From Operations	8,066.10	8,997.13	5,482.69	14,479.83
II Other Income	96.56	164.72	190.89	355.61
<b>III Total Income (I+II)</b>	<b>8,162.65</b>	<b>9,161.85</b>	<b>5,673.58</b>	<b>14,835.44</b>
<b>IV Expenses</b>				
Purchases of Stock in Trade	7,163.52	7,420.10	4,683.45	12,303.55
Changes in Inventories	(900.98)	(291.77)	(601.45)	-893.22
Other Direct Expenses	117.92	88.36	63.48	151.84
Employee Benefits Expenses	152.01	169.17	80.61	192.78
Finance Costs	87.08	77.57	120.93	198.49
Depreciation & Amortisation Expenses	35.08	22.00	16.62	38.62
Other Expenses	280.78	188.07	402.39	447.46
<b>Total Expenses (IV)</b>	<b>6,935.41</b>	<b>7,673.50</b>	<b>4,766.02</b>	<b>12,439.52</b>
<b>V Profit Before Exceptional and Extraordinary Items and Tax(III-IV)</b>	<b>1,227.24</b>	<b>1,488.35</b>	<b>907.57</b>	<b>2,395.92</b>
VI Exceptional Items	-	-	-	-
<b>VII Profit Before Extraordinary Items and Tax</b>	<b>1,227.24</b>	<b>1,488.35</b>	<b>907.57</b>	<b>2,395.92</b>
VIII Extraordinary Items	-	-	-	-
<b>IX Profit Before Tax ( VII - VIII)</b>	<b>1,227.24</b>	<b>1,488.35</b>	<b>907.57</b>	<b>2,395.92</b>
<b>X Tax Expense:</b>				
(1) Current Tax	286.66	332.92	191.75	524.68
(2) Deferred Tax	(0.30)	8.48	2.72	11.20
<b>XI Profit/(Loss) For The Period (IX - X)</b>	<b>940.87</b>	<b>1,146.95</b>	<b>713.09</b>	<b>1,860.04</b>
<b>Earnings per Equity Share: (In Rs.)</b>				
(1) Basic	3.76	4.59	2.85	7.44
(2) Diluted	3.76	4.59	2.85	7.44
<b>Paid up Equity Share Capital</b>				
Total no.of Shares ( Weighted Average )	2,49,91,135	2,49,91,135	2,49,91,135	2,49,91,135
Face Value Per Share	10.00	10.00	10.00	10.00



**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 November 12th, 2025. 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 figures for the corresponding previous periods / year have been regrouped / reclassified wherever necessary.
- 7 There were no exceptional and extra-ordinary items for the reporting period.

Place: Chennai  
Date: 12-11-2025

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

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, 2025**

Particulars	As at 30th September, 2025	As at 31st March, 2025
	Unaudited	Audited
<b>I. EQUITY AND LIABILITIES</b>		
<b>1 SHAREHOLDERS' FUNDS</b>		
(a) Share Capital	2,499.11	2,499.11
(b) Reserves and Surplus	7,691.52	6,750.65
(c) Money received against share warrants	526.86	-
<b>2 NON-CURRENT LIABILITIES</b>		
(a) Long-Term Borrowings	2,577.88	863.75
(b) Deferred Tax Liabilities (Net)	17.57	17.86
(c) Long-Term Provisions	29.64	14.81
<b>3 CURRENT LIABILITIES</b>		
(a) Short-Term Borrowings	444.66	770.09
(b) Trade Payables		
(A) Total outstanding dues of Micro Enterprises and Small Enterprises; and	1,739.13	1,936.17
(B) Total outstanding dues of Creditors other than Micro Enterprises and Small Enterprises	625.15	1,528.69
(c) Other Current Liabilities	1,904.56	373.29
(d) Short-Term Provisions	811.34	524.68
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>18,867.42</b>	<b>15,279.09</b>
<b>II. ASSETS</b>		
<b>1 NON-CURRENT ASSETS</b>		
(a) Property, Plant & Equipment and Intangible Assets		
(i) Property, Plant & Equipment	1,074.80	1,088.53
(ii) Capital Work in Progress	7,359.82	4,935.83
(iii) Intangible assets under development	46.56	-
(b) Non-Current Investments	1,361.48	1,276.96
(c) Other Non Current Assets	800.22	421.42
<b>2 CURRENT ASSETS</b>		
(a) Inventories	3,154.44	2,253.46
(b) Trade Receivables	3,873.03	4,357.29
(c) Cash & Cash Equivalents	413.18	578.13
(d) Other Current Assets	783.90	367.47
<b>TOTAL ASSETS</b>	<b>18,867.42</b>	<b>15,279.09</b>

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**



VEE. RAJMOHAN  
Managing Director  
DIN: 00844400

Place: Chennai

Date: 12-11-2025

## SUPREME POWER EQUIPMENT LIMITED

CIN : L31200TN2005PLC056666

No.55, SIDCO Industrial Estates, Thirumazhisai, Tiruvallur - 600124

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(All Amounts are in Rs.Lakhs)

## STANDALONE STATEMENT OF CASH FLOW FOR THE HALF YEAR ENDED SEPTEMBER 30, 2025

Particulars	As at 30th September, 2025	As at 31st March, 2025
	(Unaudited)	(Audited)
<b>A CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Profit Before Extraordinary items and tax	1,227.24	2,395.92
<b>Adjustments to profit (loss):</b>		
Adjustments for depreciation and amortisation expense	35.08	38.62
Adjustments for Provision of Gratuity	14.84	3.17
Foreign Exchange (Gain)/ Loss		0.03
Interest Expense	87.08	198.49
Interest Income	(10.47)	(26.89)
Profit On Sale of Fixed Asset	(1.57)	-
Other adjustments for non-cash items	-	-
<b>Operating Profit before working capital changes:</b>	<b>1,352.21</b>	<b>2,609.34</b>
<b>Adjustments for changes in working capital:</b>		
Adjustments for Decrease/ (Increase) in Inventories	(900.98)	(893.26)
Adjustments for Decrease/ (Increase) in Trade Receivables	484.26	1,364.46
Adjustments for Decrease/ (Increase) in Other Current Assets	(416.43)	189.01
Adjustments for Increase/ (Decrease) in Trade Payables	(1,100.58)	997.96
Adjustments for Increase/ (Decrease) in Other Current Liabilities	1,531.27	(117.46)
<b>Cash generated from operations</b>	<b>949.74</b>	<b>4,150.06</b>
Less: Income taxes paid	0.00	(447.86)
<b>NET CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES (A)</b>	<b>949.74</b>	<b>3,702.20</b>
<b>B CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Interest received	10.47	26.89
Proceeds from Sale of Fixed Assets	1.60	-
Fixed assets purchased including CWIP	(2,491.93)	(3,967.65)
(Increase)/ Decrease in Non-Current Investments	(84.52)	99.78
(Increase)/Decrease in Other Non-Current Assets	(378.80)	(130.80)
<b>NET CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES (B)</b>	<b>(2,943.17)</b>	<b>(3,971.78)</b>
<b>C CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Interest paid	(87.08)	(198.49)
Increase/(Decrease) in Long-Term Borrowings	1,714.13	617.70
Increase/(Decrease) in Short-Term Borrowings	(325.42)	425.21
Proceeds from issue of share warrants	526.86	-
<b>NET CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES (C)</b>	<b>1,828.48</b>	<b>844.41</b>
<b>D NET INCREASE IN CASH AND CASH EQUIVALENT (A+B+C)</b>	<b>(164.95)</b>	<b>574.83</b>
Opening Cash and Cash Equivalents	578.13	3.30
<b>CLOSING CASH AND CASH EQUIVALENT</b>	<b>413.18</b>	<b>578.13</b>

**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: 12-11-2025



# PPN AND COMPANY

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## CHARTERED ACCOUNTANTS

No.2, IV Cross Street, Sterling Road, Nungambakkam, Chennai - 600 034.

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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, 2025 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, 2025 (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.



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:

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: 25238452BMHSXG1015



Date :12-11-2025  
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 &amp; EPS)

CONSOLIDATED STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE HALF YEAR  
ENDED 30.09.2025

Particulars	Half Year Ended 30th September, 2025	Half Year Ended 31st March,2025	Half Year Ended 30th September, 2024	Year Ended 31st March, 2025
	Unaudited	Unaudited	Unaudited	Audited
I Revenue From Operations	7,519.44	9,056.10	5,815.60	14,871.70
II Other Income	16.16	36.57	45.24	81.80
III Total Income (I+II)	7,535.61	9,092.67	5,860.84	14,953.50
IV Expenses				
Purchases of Stock in Trade	6,900.07	7,312.26	4,999.25	12,311.51
Changes in inventories	(1,373.92)	(402.16)	(733.79)	(1,135.95)
Other Manufacturing Expenses	126.56	95.28	71.20	166.48
Employee Benefits Expenses	218.05	179.26	147.44	326.70
Finance Costs	100.80	83.49	170.76	254.25
Depreciation & Amortisation Expenses	39.60	26.06	21.21	47.26
Other Expenses	237.37	204.75	173.49	378.24
Total Expenses (IV)	6,248.53	7,498.94	4,849.56	12,348.50
V Profit Before Exceptional and Extraordinary Items and Tax(III-IV)	1,287.07	1,593.73	1,011.28	2,605.00
VI Exceptional Items		-	-	-
VII Profit Before Extraordinary Items and Tax (V - VI)	1,287.07	1,593.73	1,011.28	2,605.00
VIII Extraordinary Items		-	-	-
IX Profit Before Tax ( VII - VIII)	1,287.07	1,593.73	1,011.28	2,605.00
X Tax Expense:				
(1) Current Tax	337.01	421.17	278.89	700.06
(2) Deferred Tax	(0.20)	8.99	3.12	12.11
(3) Tax Adjustments for Earlier Years		-	-	-
XI Profit/(Loss) For The Period (IX - X)	950.26	1,163.58	729.27	1,892.84
XII Less: Share of Minority Interest	9.39	16.62	16.19	32.80
XIII Net Profit transferred to Reserves & Surplus (XI-XII)	940.87	1,146.96	713.09	1,860.04
Earnings per Equity Share: (In Rs.)				
Number of Shares (in lakhs)	249.91	249.91	249.91	249.91
(1) Basic	3.76	4.59	2.85	7.44
(2) Diluted	3.76	4.59	2.85	7.44



**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 November 12th, 2025. 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 figures for the corresponding previous periods / year have been regrouped / reclassified wherever necessary.
7. 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**

Place: Chennai  
Date: 12-11-2025



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

Rs. in Lakhs

## CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER , 2025

Particulars	As at 30th September, 2025	As at 31st March, 2025
	Unaudited	Audited
<b>I. EQUITY AND LIABILITIES</b>		
<b>1 SHAREHOLDERS' FUNDS</b>		
(a) Share Capital	2,499.11	2,499.11
(b) Reserves and Surplus	7,691.52	6,750.65
(c) Money Received against Share Warrants	526.86	
<b>2 MINORITY INTEREST</b>	493.86	368.57
<b>3 NON-CURRENT LIABILITIES</b>		
(a) Long-Term Borrowings	2,733.44	909.25
(b) Deferred Tax Liabilities (Net)	32.46	32.66
(c) Long-Term Provisions	31.20	15.80
<b>4 CURRENT LIABILITIES</b>		
(a) Short-Term Borrowings	604.20	965.31
(b) Trade Payables		
(A) Total outstanding dues of Micro and small enterprises; and	1,688.41	1,528.64
(B) Total outstanding dues of other creditors	763.66	1,624.71
(c) Other Current Liabilities	1,920.95	388.23
(d) Short-Term Provisions	1,037.28	700.27
<b>TOTAL</b>	20,022.95	15,783.20
<b>II. ASSETS</b>		
<b>1 NON-CURRENT ASSETS</b>		
(a) Property, Plant & Equipment and Intangible Assets		
(i) Property, Plant & Equipment	1,444.35	1,461.02
(ii) Capital Work in Progress	7,406.38	4,935.83
(b) Other Non-Current Assets	921.22	557.48
<b>2 CURRENT ASSETS</b>		
(a) Inventories	4,528.11	3,154.19
(b) Trade Receivables	4,351.54	4,515.08
(c) Cash & Cash Equivalents	414.46	579.90
(d) Other Current Assets	956.90	579.71
<b>TOTAL</b>	20,022.95	15,783.20

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



VEE RAJMOHAN  
 Managing Director  
 DIN : 00844400

Place: Chennai

Date: 12-11-2025

## 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, 2025

Particulars	Year ended 30th September, 2025	Year ended 31st March, 2025
	Unaudited	Audited
<b>A CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Profit before extraordinary items and tax	1,287.07	2,605.00
Adjustments to profit (loss):		
Adjustments for depreciation and amortisation expense	39.60	47.26
Adjustments for Provision of Gratuity	15.40	3.53
Interest Expenses	57.06	254.25
Interest Income	(12.65)	(35.88)
Exchange difference on Forex (Gain)/ Loss	0.00	0.03
Operating Profit before working capital changes:	1,386.49	2,874.20
Adjustments for changes in working capital:		
Adjustments for decrease /(increase) in trade receivables	163.54	2,051.29
Adjustments for decrease /(increase) in inventories	(1,373.92)	(1,135.99)
Adjustments for decrease /(increase) in other current assets	(377.19)	107.28
Adjustments for increase /(decrease) in trade payables	(701.28)	881.73
Adjustments for increase /(decrease) in other current liabilities	1,532.72	(201.27)
Net cash flows from (used in) operations	630.35	4,577.24
Income taxes paid	-	(641.20)
<b>NET CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES (A)</b>	<b>630.35</b>	<b>3,936.04</b>
<b>B CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchase of intangible assets & tangible assets	(2,493.48)	(3,977.54)
Interest received	12.65	35.88
(Increase)/Decrease in Other Non-Current Assets	(363.74)	(115.22)
<b>NET CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES (B)</b>	<b>(2,844.57)</b>	<b>(4,056.88)</b>
<b>C CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Interest paid	(57.06)	(254.25)
Increase/(Decrease) in Long-Term Borrowings	1,824.19	527.90
Increase/(Decrease) in Short-Term Borrowings	(361.12)	423.83
Moneys raised through share warrants	526.86	-
Net Additional / (Withdrawn) by Other Partners in Subsidiary Firm	115.90	(2.26)
<b>NET CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES (C)</b>	<b>2,048.77</b>	<b>695.22</b>
<b>D NET INCREASE IN CASH AND CASH EQUIVALENT (A+B+C)</b>		
Opening Cash and Cash Equivalents	(165.44)	574.38
<b>CLOSING CASH AND CASH EQUIVALENT</b>	<b>579.90</b>	<b>5.52</b>
	<b>414.46</b>	<b>579.90</b>

## 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



VEE RAJMOHAN  
 Managing Director  
 DIN : 00844400

Place: Chennai  
 Date: 12-11-2025