



SAMPANN UTPADAN INDIA LIMITED

(FORMERLY KNOWN AS S E POWER LTD)

CIN NO. L40106GJ2010PLC091880

Date: 23.01.2026

The Manager
Department of Corporate Relationship
BSE Limited
25 P. J. Towers, Dalal Street
Mumbai-400001

The Asstt. Vice President
National Stock Exchange of India Limited
Exchange Plaza, BandraKurla Complex
Bandra (East)
Mumbai-400051

Scrip Code/ Symbol: at BSE-534598, at NSE- SAMPANN

Sub.: Outcome of Board Meeting held on January 23, 2026, as per Regulations 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Sir/Madam,

Dear Sir,

With reference to our intimation letter dated January 15, 2026, regarding the Board Meeting, we wish to inform you that the Board of Directors of the Company, at its meeting held on January 23, 2026, has inter alia:

- 1- Approved Unaudited Financial Results (Standalone and Consolidated) with the Limited Review Report for the Quarter ended December 31, 2025.

Pursuant to applicable regulations of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we enclose the following:

- 1- Statements showing the Unaudited Financial Results (Standalone and Consolidated) for the quarter ended December 31, 2025, and
- 2- Auditor's Limited Review Reports on Unaudited Financial Results–Standalone and Consolidated. (Annexure I)

The Board Meeting commenced at 12:30 P.M. and concluded at 13:05 P.M.

Kindly keep the same in your record.

Thanking you,

Yours faithfully,

For Sampann Utpadan India Limited
(Formerly Known as S. E. Power Limited)

(Saurabh Agrawal)
Company Secretary



SAMPANN UTPADAN INDIA LIMITED

(Formerly Known as S. E. Power Limited) CIN : L40106GJ2010PLC091880

Regd. Off: Survey No. 54/B, Pratapnagar, Jarod-Savli Road, Samlaya, Vadodara-391520 (Guj.)

Tel.: +91 2667 251566, E-mail: cs@sull.in, Website: www.sull.in

STATEMENT OF STANDALONE UNAUDITED FINANCE RESULTS FOR THE QUARTER YEAR ENDED 31ST DECEMBER, 2021

| PART-A | | (in Lakh) | | | | | |
|---------|--|--------------------|-----------------|-----------------|-------------------|-----------------|------------------|
| | | Three Months Ended | | | Nine Months Ended | | Year Ended |
| | | 31-12-2021 | 30-09-2021 | 31-12-2020 | 31-12-2021 | 31-12-2020 | 31-03-2021 |
| Sl. No. | Particulars | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Audited) |
| I | Revenue from Operations | 3,637.92 | 3,481.37 | 2,384.18 | 10,899.64 | 6,618.24 | 9,760.98 |
| | Other Income | 21.38 | 80.70 | 3.46 | 69.80 | 14.17 | 31.38 |
| | Total Revenue | 3,659.30 | 3,562.07 | 2,387.64 | 10,969.44 | 6,632.41 | 9,792.37 |
| II | Expenses: | | | | | | |
| | Cost of Operations | 2,684.77 | 2,846.41 | 2,002.20 | 8,206.37 | 6,645.43 | 8,127.68 |
| | Change in Stock | (3.90) | (94.97) | (7.46) | (50.39) | 62.14 | 87.30 |
| | Employee Benefit Expenses | 127.49 | 104.80 | 91.23 | 319.88 | 259.42 | 305.80 |
| | Financial Costs | 31.71 | 39.58 | 31.84 | 54.02 | 70.39 | 101.12 |
| | Depreciation and Amortization Expenses | 141.53 | 147.40 | 144.54 | 423.87 | 423.56 | 470.07 |
| | Other Expenses | 225.77 | 203.64 | 211.49 | 620.42 | 592.67 | 802.80 |
| | Total Expenses | 3,405.47 | 3,266.86 | 2,598.62 | 9,718.17 | 7,069.19 | 10,064.77 |
| III | Profit before Exceptional Items and Tax | 253.83 | 295.21 | (170.98) | 746.27 | (637.78) | (272.21) |
| IV | Exceptional Items | - | - | - | - | - | - |
| | Sale of Extended Producer Responsibility (EPR) Certificate | - | - | 335.35 | - | 335.35 | 611.23 |
| V | Profit before Tax | 253.83 | 295.21 | 164.37 | 746.27 | (102.43) | 338.96 |
| VI | Tax Expense: | | | | | | |
| | (1) Current Tax | - | - | - | - | - | - |
| | (2) Deferred Tax | 69.73 | 62.47 | 40.05 | 187.23 | (49.24) | 140.47 |
| | (3) Previous Year Income Tax | - | - | - | - | - | - |
| | (4) Mat. Credit Entitlement Written off | - | - | - | - | - | - |
| VII | Profit/(Loss) from the period | 189.00 | 185.74 | 119.09 | 558.45 | (147.18) | 398.55 |
| VIII | Other Comprehensive Income: | | | | | | |
| | a) Items that will not be reclassified to profit and loss | - | - | - | - | - | - |
| | b) Items that will be reclassified to profit and loss | - | - | - | - | - | - |
| | c) Items that will be reclassified to profit and loss | - | - | - | - | - | - |
| IX | Total Comprehensive Income for the period | 189.00 | 185.74 | 119.09 | 558.45 | (147.18) | 398.55 |
| | Paid-up Equity Share Capital (Face Value of Rs. 10/-) | 4,881.00 | 4,881.00 | 4,061.00 | 4,881.00 | 4,061.00 | 4,061.00 |
| | Other Equity as per statement of assets and liabilities | - | - | - | - | - | (3,363.25) |
| X | Earning per Equity Share: | | | | | | |
| | (1) Basic | 0.39 | 0.38 | 0.29 | 1.14 | (0.36) | 0.98 |
| | (2) Diluted | 0.39 | 0.38 | 0.29 | 1.14 | (0.36) | 0.98 |

Sampann Utpadan India Limited



SAMPANN UTPADAN INDIA LIMITED

(Formerly Known as S. E. Power Limited) CIN : L40106GJ2010PLC091880

Regd. Off: Survey No. 54/B, Pratapnagar, Jarod-Savli Road, Samlaya, Vadodara-391520 (Guj.)

Tel.: +91 2667 251566, E-mail: cs@suil.in, Website: www.suil.in

STATEMENT OF STANDALONE UNAUDITED ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2025

PART-B

(in Lakh)

| Sr. No. | Particulars | Nine Months Ended | Year Ended |
|-----------|--|-------------------|------------------|
| | | 31.12.2025 | 31.03.2025 |
| | | (Unaudited) | (Audited) |
| I | ASSETS | | |
| | (1) Non Current Assets | | |
| | (a) Property, Plant and Equipment and Intangible | | |
| | (i) Property, Plant and Equipment | 7,234.24 | 7,361.31 |
| | (ii) Intangible assets | - | - |
| | (iii) Capital work-in-progress | 946.93 | - |
| | (iv) Intangible assets under development | - | - |
| | (b) Non Current Investments | 75.00 | 75.00 |
| | (c) Deferred tax assets (net) | 1,007.76 | 1,195.58 |
| | (d) Long term loans and advances | 2.93 | 2.95 |
| | (e) Other non-current assets | - | - |
| | (2) Current Assets | | |
| | (a) Current Investments | 36.81 | 32.19 |
| | (b) Inventories | 1,161.27 | 925.72 |
| | (c) Trade receivables | 1,444.27 | 1,162.90 |
| | (d) Cash and cash equivalents | 4.27 | 4.09 |
| | (e) Short term loans and advances | 676.90 | 172.85 |
| | (f) Current Tax Assets (Net) | 205.69 | 59.96 |
| | (g) Other current assets | 1,610.76 | 1,017.47 |
| | Total Assets | 14,406.82 | 12,010.64 |
| II | EQUITY AND LIABILITIES | | |
| | (1) Shareholders' Funds | | |
| | (a) Equity Share capital | 4,881.00 | 4,061.00 |
| | (b) Reserves and Surplus | (847.00) | (3,365.25) |
| | (c) Money received against Share Warrants | 194.93 | 889.88 |
| | (2) Liabilities | | |
| | Non-current liabilities | | |
| | (a) Long-term borrowings | 8,007.50 | 8,430.00 |
| | (b) Deferred tax liabilities (Net) | - | - |
| | (c) Other Long term Liabilities | - | - |
| | (d) Long term provisions | - | 15.96 |
| | (3) Current liabilities | | |
| | (a) Short Term Borrowings | 1,306.86 | 1,030.81 |
| | (b) Current Maturity of long term borrowings | 127.00 | 128.60 |
| | (c) Trade payables | | |
| | - total outstanding dues to micro small and medium enterprises | 554.02 | 689.71 |
| | -total outstanding dues to others | 75.59 | 67.80 |
| | (d) Other current liabilities | 106.93 | 61.47 |
| | (e) Short term Provisions | - | - |
| | Total Equity and Liabilities | 14,406.82 | 12,010.64 |





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STANDALONE SEGMENT REPORTING FOR THE QUARTER/NINE MONTHS ENDED 31ST DECEMBER, 2025

PART-C

| Sr. No. | Particulars | Three Months Ended | | | Nine Months Ended | | Year Ended |
|---------|--|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|-------------------------|
| | | 31.12.2024 (Unaudited) | 30.09.2025 (Unaudited) | 31.12.2024 (Unaudited) | 31.12.2025 (Unaudited) | 31.12.2024 (Unaudited) | 31.03.2026 (Audited) |
| 1 | Segment Revenue | | | | | | |
| | (a) Non Conventional Energy | 3.26 | 11.15 | 4.38 | 23.04 | 22.04 | 28.50 |
| | (b) Reclaimed Rubber | 9,035.90 | 3,472.22 | 2,579.80 | 10,365.90 | 6,490.31 | 9,235.18 |
| | (c) Other | - | - | - | - | - | - |
| | Total | 9,039.16 | 3,483.37 | 2,584.18 | 10,388.94 | 6,512.34 | 9,263.62 |
| | Less: Inter Segment Revenue | - | - | - | - | - | - |
| | Net Income from Operations | 9,039.16 | 3,483.37 | 2,584.18 | 10,388.94 | 6,512.34 | 9,263.62 |
| 2 | Segment Results: | | | | | | |
| | Profit/(Loss) before tax, interest and Exceptional Items | - | - | - | - | - | - |
| | (a) Non Conventional Energy | (38.31) | (31.02) | (37.80) | (108.51) | (108.16) | (138.70) |
| | (b) Reclaimed Rubber | 305.77 | 278.11 | (110.01) | 872.80 | (371.83) | (54.01) |
| | (c) Other | - | - | - | - | - | - |
| | Total | 267.46 | 247.09 | (147.81) | 764.29 | (479.99) | (202.77) |
| | Loss: | | | | | | |
| | (i) Finance costs | 34.71 | 29.58 | 31.84 | 94.02 | 70.89 | 101.12 |
| | Add: | | | | | | |
| | (ii) Other Un-allocable Income | 21.48 | 30.70 | 3.45 | 69.89 | 14.17 | 31.68 |
| | (iii) Exceptional Items Income | - | - | 335.35 | - | 335.36 | 311.23 |
| | Total Profit/(Loss) Before Tax | 268.23 | 248.21 | 159.18 | 746.27 | (196.38) | 589.02 |
| 3 | Segment Assets | | | | | | |
| | (a) Non Conventional Energy | 1,097.36 | 1,133.85 | 1,361.08 | 1,097.96 | 1,361.06 | 1,210.18 |
| | (b) Reclaimed Rubber | 13,309.46 | 12,512.78 | 9,850.37 | 13,309.46 | 9,850.37 | 10,900.48 |
| | (c) Other | - | - | - | - | - | - |
| | Total | 14,406.82 | 13,646.63 | 11,211.45 | 14,406.82 | 11,211.43 | 12,010.64 |
| 4 | Segment Liabilities | | | | | | |
| | (a) Non Conventional Energy | 5.81 | 5.98 | 30.45 | 5.81 | 30.45 | 12.05 |
| | (b) Reclaimed Rubber | 10,172.09 | 9,501.23 | 11,090.92 | 10,172.09 | 11,090.92 | 10,412.96 |
| | (c) Other | - | - | - | - | - | - |
| | Total | 10,177.90 | 9,507.21 | 11,061.36 | 10,177.90 | 11,061.36 | 10,425.01 |
| 5 | Capital Employed (Segment Assets - Segment Liabilities) | | | | | | |
| | (a) Non Conventional Energy | 1,091.55 | 1,127.87 | 1,330.62 | 1,092.15 | 1,330.62 | 1,198.11 |
| | (b) Reclaimed Rubber | 3,137.37 | 2,911.56 | (1,180.55) | 3,137.37 | (1,180.55) | 387.52 |
| | (c) Other | - | - | - | - | - | - |
| | Total | 4,228.92 | 4,039.42 | 150.07 | 4,228.92 | 150.07 | 1,585.63 |

- Notes:**
- The above financial results have been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard prescribed under the Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India and in accordance with the requirement of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015, as amended.
 - The above results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 23.01.2026. The Statutory Auditor of the Company have carried out a limited review of the aforesaid results in terms of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015. The Statutory Auditors have expressed an Unmodified Opinion.
 - The Company has two primary business segments i.e. Non-Conventional Energy Division and Reclaimed Rubber Division.
 - Previous periods / year's figures have been reclassified/ regrouped whenever necessary to conform to current period presentation.
 - The Group has been continuously performing sensitivity analysis on the assumptions used and based on current indicators of future economic conditions. The group expects to recover the carrying amount of various assets and to maintain sufficient liquidity.

Place : New Delhi
 Date : 28.01.2026

For and on behalf of Board of Directors

(Signature)
 SACHIN AGARWAL
 MANAGING DIRECTOR

INDEPENDENT AUDITOR'S REVIEW REPORT ON THE QUARTERLY UNAUDITED STANDALONE FINANCIAL RESULTS OF THE COMPANY PURSUANT TO REGULATION 33 OF SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 (AS AMENDED).

To,
The Board of Directors
SAMPANN UTPADAN INDIA LIMITED
(Formerly Known as S. E. Power Limited)
Vadodara

We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of **M/s Sampann Utpadan India Limited (Formerly Known as S. E. Power Limited) (the 'Company')** for the quarter ended 31st December, 2025 (the 'Statement'), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the 'Listing Regulations').

The Statement of Standalone Financial Results, which is the responsibility of the Company's management and approved by the Board of Directors, have been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereafter and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagement (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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statements prepared in accordance with applicable accounting standards i.e. Ind AS as prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder or by the Institute of Chartered Accountants of India and other recognized 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, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Our report on the Statement is not modified.

Date : 23.01.2026

For D. Tayal & Jain
Chartered Accountants
Firm Registration No. 011181C

(CA DEEPAK TAYAL)

Proprietor
Firm Regd. 011181C
M. No. 073102

UDIN: 26073102KKLYLS4167



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STATEMENT OF CONSOLIDATED AUDITED FINANCE RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2023

PART-A

(in Lakh)

| Sl. No. | Particulars | Three Months Ended | | | Nine Months Ended | | Year Ended |
|---------|---|--------------------|-----------------|-----------------|-------------------|-----------------|------------------|
| | | 31.12.2023 | 30.09.2023 | 31.12.2022 | 31.12.2023 | 31.12.2022 | 31.03.2023 |
| | | (Audited) | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Audited) |
| I | Revenue from Operations | 8,637.22 | 8,484.86 | 2,334.17 | 10,399.54 | 6,513.24 | 9,750.89 |
| | Other Income | 21.48 | 30.70 | 3.46 | 69.89 | 14.17 | 81.68 |
| | Total Revenue | 8,658.70 | 8,515.56 | 2,337.63 | 10,469.43 | 6,527.41 | 9,832.56 |
| II | Expenses: | | | | | | |
| | Cost of Operations | 2,884.77 | 2,846.41 | 2,092.19 | 8,285.37 | 5,643.43 | 8,127.88 |
| | Change in Stock | (9.20) | (94.97) | (7.47) | (50.39) | 83.14 | 57.30 |
| | Employee Benefit Expenses | 127.50 | 104.78 | 91.23 | 219.89 | 269.42 | 355.80 |
| | Financial Costs | 54.71 | 29.58 | 31.33 | 91.02 | 70.98 | 101.12 |
| | Depreciation and Amortization Expenses | 141.45 | 147.04 | 144.78 | 433.37 | 430.27 | 571.01 |
| | Other Expenses | 226.79 | 203.74 | 211.53 | 620.63 | 552.83 | 803.15 |
| | Total Expenses | 3,405.62 | 3,267.19 | 2,564.00 | 9,713.30 | 7,060.02 | 10,056.06 |
| III | Profit before Exceptional Items and Tax | 258.66 | 247.87 | (178.46) | 746.05 | (532.61) | (278.49) |
| IV | Exceptional Items | - | - | - | - | - | - |
| | Sale of Extended Producer Responsibility (EPR) Certificate | - | - | 335.85 | - | 335.85 | 311.23 |
| V | Profit before Tax | 258.66 | 247.87 | 158.00 | 746.05 | (197.26) | 587.74 |
| VI | Tax Expense: | | | | | | |
| | (1) Current Tax | - | - | - | - | - | - |
| | (2) Deferred Tax | 63.84 | 62.43 | 40.03 | 187.76 | (49.41) | 140.14 |
| | (3) Previous Year Income Tax | - | - | - | - | - | - |
| | (4) Mat Credit Entitlement Written off | - | - | - | - | - | - |
| VII | Profit/(Loss) from the period | 189.84 | 185.44 | 118.87 | 558.29 | (147.84) | 397.69 |
| VIII | Other Comprehensive Income: | | | | | | |
| | a) i) Items that will not be reclassified to profit and loss | - | - | - | - | - | - |
| | ii) Income tax relating to items that will not be reclassified to profit and loss | - | - | - | - | - | - |
| | b) i) Items that will be reclassified to profit and loss | - | - | - | - | - | - |
| | ii) Income tax relating to items that will be reclassified to profit and loss | - | - | - | - | - | - |
| IX | Total Comprehensive Income for the period | 189.84 | 185.44 | 118.87 | 558.29 | (147.84) | 397.69 |
| | Paid-up Equity Share Capital (Face Value of Rs. 10/-) | 4,881.00 | 4,881.00 | 4,061.00 | 4,881.00 | 4,061.00 | 4,061.00 |
| | Other Equity as per statement of assets and liabilities | - | - | - | - | - | (3,147.50) |
| X | Earning per Equity Share: | | | | | | |
| | (1) Basic | 0.39 | 0.38 | 0.20 | 1.14 | 0.30 | 0.88 |
| | (2) Diluted | 0.39 | 0.38 | 0.20 | 1.14 | 0.30 | 0.88 |





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STATEMENT OF CONSOLIDATED AUDITED ASSETS AND LIABILITIES AS AT 31ST DECEMBER 2025

PART-B

(In Lakh)

| Sr. No. | Particulars | Year Ended | Year Ended |
|-----------|--|------------------|------------------|
| | | 31.12.2025 | 31.08.2025 |
| | | (Unaudited) | (Audited) |
| I | ASSETS | | |
| | (1) Non Current Assets | | |
| | (a) Property, Plant and Equipment and Intangible assets | | |
| | (i) Property, Plant and Equipment | 7,262.12 | 7,379.19 |
| | (ii) Intangible assets | - | - |
| | (iii) Capital work-in-progress | 946.98 | - |
| | (iv) Intangible assets under development | - | - |
| | (v) Goodwill | 11.20 | 11.26 |
| | (b) Non Current Investments | 47.49 | 47.49 |
| | (c) Deferred tax assets (net) | 1,008.56 | 1,196.32 |
| | (d) Long term loans and advances | 174.78 | 174.80 |
| | (e) Other non-current assets | - | - |
| | (2) Current Assets | | |
| | (a) Current Investments | 36.81 | 32.19 |
| | (b) Inventories | 1,161.27 | 935.72 |
| | (c) Trade receivables | 1,444.27 | 1,162.90 |
| | (d) Cash and cash equivalents | 8.88 | 46.77 |
| | (e) Short term loans and advances | 676.66 | 172.60 |
| | (f) Current Tax Assets (Net) | 205.69 | 59.96 |
| | (g) Other current assets | 1,610.76 | 1,017.47 |
| | Total Assets | 14,585.56 | 12,228.68 |
| II | EQUITY AND LIABILITIES | | |
| | (1) Shareholders' Funds | | |
| | (a) Equity Share capital | 4,381.00 | 4,061.00 |
| | (b) Reserves and Surplus | (629.47) | (3,147.56) |
| | (c) Money received against Share Warrants | 194.93 | 889.88 |
| | (2) Liabilities | | |
| | Non-current liabilities | | |
| | (a) Long-term borrowings | 7,968.50 | 8,430.66 |
| | (b) Deferred tax liabilities (Net) | - | 15.98 |
| | (c) Other Long term Liabilities | - | - |
| | (d) Long term provisions | - | - |
| | (3) Current liabilities | | |
| | (a) Short Term Borrowings | 1,306.86 | 1,030.81 |
| | (b) Current Maturity of long term borrowings | 127.00 | 128.60 |
| | (c) Trade payables | 629.61 | 757.51 |
| | (d) Other current liabilities | 107.14 | 61.83 |
| | (e) Short term Provisions | - | - |
| | Total Equity and Liabilities | 14,585.56 | 12,228.68 |





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CONSOLIDATED SEGMENT REPORTING FOR THE QUARTER/NINE MONTHS ENDED 31ST DECEMBER, 2025

PART-C

| Sl. No. | Particulars | Three Months Ended | | | Nine Month Ended | | Year Ended |
|---------|---|--------------------|------------------|------------------|------------------|------------------|------------------|
| | | 31.12.2025 | 30.09.2025 | 31.12.2024 | 31.12.2025 | 31.12.2024 | 31.03.2025 |
| | | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Audited) |
| 1 | Segment Revenue | | | | | | |
| | (a) Non Conventional Energy | 3.26 | 11.15 | 4.38 | 23.64 | 22.94 | 28.50 |
| | (b) Reclaimed Rubber | 3,685.96 | 3,473.22 | 2,379.80 | 10,305.90 | 6,490.31 | 9,235.13 |
| | (c) Other | - | - | - | - | - | - |
| | Total | 3,687.22 | 3,484.37 | 2,384.18 | 10,329.54 | 6,513.24 | 9,263.62 |
| | Less: Inter Segment Revenue | | | | | | |
| | Net Income from Operations | 3,637.22 | 3,464.37 | 2,384.18 | 10,329.54 | 6,513.24 | 9,263.62 |
| 2 | Segment Results: | | | | | | |
| | Profit/(Loss) before tax, interest and Exceptional Items | | | | | | |
| | (a) Non Conventional Energy | (39.31) | (31.02) | (37.80) | (102.51) | (103.16) | (188.76) |
| | (b) Reclaimed Rubber | 305.77 | 278.11 | (110.01) | 872.90 | (371.83) | (64.01) |
| | (c) Other | 0.46 | (0.34) | (0.28) | (0.21) | (0.87) | (1.29) |
| | Total | 266.92 | 246.75 | (148.09) | 770.18 | (475.85) | (204.06) |
| | Less: | | | | | | |
| | (i) Finance costs | 94.71 | 29.58 | 81.88 | 94.02 | 70.93 | 101.12 |
| | Add: | | | | | | |
| | (i) Other Un-allocable Income | 21.48 | 30.70 | 3.46 | 69.89 | 14.17 | 31.68 |
| | (ii) Exceptional items Income | - | - | 335.36 | - | 335.36 | 811.23 |
| | Total Profit/(Loss) Before Tax | 253.69 | 247.87 | 158.89 | 746.06 | (197.25) | 597.73 |
| 3 | Segment Assets | | | | | | |
| | (a) Non Conventional Energy | 1,022.39 | 1,058.85 | 1,286.08 | 1,022.36 | 1,286.06 | 1,135.16 |
| | (b) Reclaimed Rubber | 13,309.46 | 12,512.78 | 9,850.37 | 13,309.46 | 9,850.37 | 10,900.48 |
| | (c) Other | 253.73 | 253.89 | 293.02 | 253.73 | 293.02 | 293.04 |
| | Total | 14,585.55 | 13,825.52 | 11,429.45 | 14,585.55 | 11,429.45 | 12,228.68 |
| 4 | Segment Liabilities | | | | | | |
| | (a) Non Conventional Energy | 6.81 | 5.98 | 30.45 | 6.81 | 30.45 | 12.05 |
| | (b) Reclaimed Rubber | 10,133.09 | 9,601.23 | 11,030.92 | 10,133.09 | 11,030.92 | 10,412.96 |
| | (c) Other | 0.21 | 0.21 | 0.08 | 0.21 | 6.08 | 0.36 |
| | Total | 10,139.11 | 9,607.42 | 11,061.44 | 10,139.11 | 11,061.44 | 10,425.87 |
| 5 | Capital Employed | | | | | | |
| | (Segment Assets- Segment Liabilities) | | | | | | |
| | (a) Non Conventional Energy | 1,015.58 | 1,052.87 | 1,255.62 | 1,015.58 | 1,255.62 | 1,123.11 |
| | (b) Reclaimed Rubber | 3,176.37 | 2,911.56 | (1,180.56) | 3,176.37 | (1,180.56) | 387.52 |
| | (c) Other | 253.52 | 253.18 | 292.95 | 253.52 | 292.95 | 292.68 |
| | Total | 4,445.44 | 4,217.60 | (602.09) | 4,445.44 | (602.09) | 1,803.31 |

- Notes:**
- the above financial results have been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard prescribed under the Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India and in accordance with the requirement of Regulation 35 of SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015 as amended.
 - The Consolidated Results includes the results of the Wholly Owned Subsidiary M/s Shubham Electrochem Limited.
 - The above results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 23.01.2026. The Statutory Auditor of the Company have carried out a limited review of the aforesaid results in terms of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015. The Statutory Auditors have expressed an Unmodified Opinion.
 - The Company has two primary business segments i.e. Non-Conventional Energy Division and Reclaimed Rubber Division.
 - Previous periods / year's figures have been reclassified/ regrouped whenever necessary to conform to current period presentation.
 - The Group has been continuously performing sensitivity analysis on the assumptions used and based on current indicators of future economic conditions. The group expects to recover the carrying amount of various assets and to maintain sufficient liquidity.

Place : New Delhi
Date : 23.01.2026

For and on behalf of Board of Directors

Sachin Agarwal
SACHIN AGARWAL
MANAGING DIRECTOR

INDEPENDENT AUDITOR'S REVIEW REPORT ON THE QUARTERLY UNAUDITED CONSOLIDATED FINANCIAL RESULTS OF THE COMPANY PURSUANT TO REGULATION 33 OF SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 (AS AMENDED).

To,
The Board of Directors
SAMPANN UTPADAN INDIA LIMITED
(Formerly Known as S. E. Power Limited)
Vadodara

We have reviewed the accompanying statement of Unaudited Quarterly Consolidated Financial Results of **M/s Sampann Utpadan India Limited (Formerly Known as S. E. Power Limited) (the 'Company')** ("the Company") and its wholly owned subsidiary **M/s Shubham Electrochem Limited** (collectively referred to as 'the Group') for the quarter ended 31st December, 2025 (the "Statements"), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The Statements of Consolidated Financial Results, which is the responsibility of the Company's management and approved by the Board of Directors, have been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereafter and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.

We conducted our review in accordance with the Standard on Review Engagement (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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

The Statement includes the results of M/s Shubham Electrochem Limited, wholly owned Subsidiary of the Company.



Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statements prepared in accordance with applicable accounting standards i.e. Ind AS as prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder or by the Institute of Chartered Accountants of India and other recognized 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, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement

Our report on the Statement is not modified.

Date : 23.01.2026

For D. Tayal & Jain
Chartered Accountants
Firm Registration No. 011181C



(CA DEEPAK TAYAL)
Proprietor

Firm Regd. 011181C
M. No. 073102

UDIN.260733102.MR.WHA.E.3356