

SUPREME POWER EQUIPMENT LIMITED

Manufacturers of SPEL & ROWSONS Brand Power and Distribution Transformers

Registered Office and Factory :

No. 55, Sidco Industrial Estate, Thirumazhisai, Chennai - 600 124. Tamilnadu, India

Tel : +91 44 26811221, +91 44 26811212, +91 44 26811226,

E-mail:info@supremepower.in, cs@supremepower.in Website : www.supremepower.in



CIN : L31200TN2005PLC056666

Date: 16.10.2026

To,

The Manager —Listing Department

National Stock Exchange of India Limited

Exchange Plaza, C I Block G, Bandra Kurla Complex, Bandra (East),

Mumbai -400051, Maharashtra, India

(Trading Symbol: SUPREMEPWR)

Subject: Disclosure under Regulation 30 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the 'Listing Regulations') - Outcome of Board Meeting held on Friday, October 16th 2026.

Dear Sir / Madam,

With reference to the captioned subject, we wish to inform you that the Board of Directors in their meeting held on today i.e. Friday, October 16th 2026 inter-alia considered and approved the following businesses:

1. Approved and taken on record the Un-Audited Financial Results (Standalone and Consolidated) of the Company for the Half Year ended 30th September, 2026, duly reviewed and recommended by audit committee along with the Limited Review Report thereon furnished by the Statutory Auditors of the Company. Pursuant to Regulation 33 of the Listing Regulations, a copy of the aforesaid Un-Audited Financial Results and the Limited Review report are enclosed herewith.
2. Statement of Deviations/ Variations for the proceeds of Preferential Issue of Convertible Warrants for the half-year ended September 30, 2026 as per Regulation 32 of SEBI (Listing Obligations and Disclosure Requirements), 2015 along with the Certificate in this regard issued by the Statutory Auditor, a copy of the said Certificate is enclosed herein.

The meeting commenced at 02:30 p.m. and concluded at 04:30 p.m.

Kindly acknowledge and take the same on records.

Thanking you,

Yours faithfully,

For Supreme Power Equipment Limited

Priyanka Bansal
Digitally signed by
Priyanka Bansal
Date: 2026.10.16
16:37:54 +05'30'

Priyanka Bansal

Company Secretary and Compliance Officer



P P N AND COMPANY

CHARTERED ACCOUNTANTS

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

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

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

1. We have reviewed the accompanying statement of unaudited standalone financial results of **Supreme Power Equipment Limited** ("the Company"), for the half year ended September 30, 2026 ("the statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended ("the Listing Regulation").
2. The Company's management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Accounting Standards (AS 25) "Interim Financial Reporting", prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the financial statements based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "*Review of Interim Financial Information Performed by the Independent Auditor of the Entity*", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance about whether the Statement is free from material misstatements. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters and applying analytical and other review procedures to financial data. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Act and consequently does not enable us to obtain assurance that we would become



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 : 26238452HYPQTB9855



Date :16-10-2026

Place: Chennai

SUPREME POWER EQUIPMENT LIMITED CIN : L31200TN2005PLC056666 No.55, SIDCO Industrial Estates, Thirumazhisai, Tiruvallur - 600124 email:cs@supremepower.in, Website:www.supremepower.in,Phone:+91 44 26811221 <i>(All Amounts are in Rs. Lakhs except for No. of Shares & EPS)</i>				
STANDALONE STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2026				
Particulars	Half Year Ended 30th September, 2026	Half Year Ended 31st March, 2026	Half Year Ended 30th September, 2025	Year Ended 31st March, 2026
	Unaudited	Unaudited	Unaudited	Audited
I Revenue From Operations	12,713.79	10,941.63	8,066.10	19,007.73
II Other Income	130.19	136.95	96.56	233.51
III Total Income (I+II)	12,843.98	11,078.59	8,162.65	19,241.24
IV Expenses				
Purchases of Stock in Trade	12,064.96	10,047.21	7,163.52	17,210.72
Changes in Inventories	(2,487.75)	(1,401.81)	(900.98)	(2,302.79)
Other Direct Expenses	312.52	127.13	117.92	245.05
Employee Benefits Expenses	409.27	279.83	152.01	431.84
Finance Costs	280.11	154.50	87.08	241.58
Depreciation & Amortisation Expenses	199.30	130.18	35.08	165.26
Other Expenses	277.90	276.92	280.78	557.70
Total Expenses (IV)	11,056.31	9,613.96	6,935.41	16,549.37
V Profit Before Exceptional and Extraordinary Items and Tax(III-IV)	1,787.67	1,464.63	1,227.24	2,691.87
VI Exceptional Items	-	-	-	-
VII Profit Before Extraordinary Items and Tax (V - VI)	1,787.67	1,464.63	1,227.24	2,691.87
VIII Extraordinary Items	-	-	-	-
IX Profit Before Tax (VII - VIII)	1,787.67	1,464.63	1,227.24	2,691.87
X Tax Expense:				
(1) Current Tax	345.40	244.09	286.66	530.75
(2) Deferred Tax	77.17	117.36	-0.30	117.06
(3) Tax Adjustments for Earlier Years	-	-	-	-
XI Profit/(Loss) For The Period (IX - X)	1,365.09	1,103.18	940.87	2,044.06
Earnings per Equity Share: (In Rs.)				
(1) Basic	5.46	4.41	3.76	8.18
(2) Diluted	5.45	4.40	3.76	8.15
Paid up Equity Share Capital				
Total no. of Shares (Weighted Average)	2,49,91,135	2,49,91,135	2,49,91,135	2,49,91,135
Diluted no. of Shares (Weighted Average)	2,50,67,330	2,50,67,330	2,49,91,135	2,50,67,330
Face Value Per Share	10.00	10.00	10.00	10.00



SUPREME POWER EQUIPMENT LIMITED

CIN : L31200TN2005PLC056666

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

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

(All Amounts are in Rs.Lakhs)

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

Particulars	As at 30th September, 2026	As at 31st March, 2026
	Unaudited	Audited
I. EQUITY AND LIABILITIES		
1 SHAREHOLDERS' FUNDS		
(a) Share Capital	2,499.11	2,499.11
(b) Reserves and Surplus	10,159.80	8,794.70
(c) Money received against share warrants	526.86	576.86
2 NON-CURRENT LIABILITIES		
(a) Long-Term Borrowings	3,504.67	2,993.80
(b) Deferred Tax Liabilities (Net)	212.10	134.93
(c) Long-Term Provisions	29.99	23.87
3 CURRENT LIABILITIES		
(a) Short-Term Borrowings	1,997.42	1,578.90
(b) Trade Payables		
(A) Total outstanding dues of Micro Enterprises and Small Enterprises; and	3,103.72	2,879.29
(B) Total outstanding dues of Creditors other than Micro Enterprises and Small Enterprises	4,457.00	3,074.78
(c) Other Current Liabilities	1,428.53	1,828.83
(d) Short-Term Provisions	883.25	538.61
TOTAL EQUITY AND LIABILITIES	28,802.45	24,873.69
II. ASSETS		
1 NON-CURRENT ASSETS		
(a) Property, Plant & Equipment and Intangible Assets		
(i) Property, Plant & Equipment	8,891.93	8,664.94
(ii) Intangible Assets	5.02	5.61
(iii) Capital Work in Progress	3,190.70	2,797.98
(iv) Intangible assets under development	174.42	137.01
(b) Non-Current Investments	1,652.05	1,267.73
(c) Other Non Current Assets	539.99	643.50
2 CURRENT ASSETS		
(a) Inventories	7,044.00	4,556.25
(b) Trade Receivables	5,236.91	4,521.09
(c) Cash & Cash Equivalents	21.91	973.79
(d) Other Current Assets	2,045.52	1,305.79
TOTAL ASSETS	28,802.45	24,873.69

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

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

VEE RAJMOHAN
Managing Director
DIN: 00844400

Place: Chennai
Date: 16-10-2026

SUPREME POWER EQUIPMENT LIMITED

CIN : L31200TN2005PLC056666

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

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

Notes on Standalone Financial Results:

- 1 The above results which are published in accordance with Regulations 33 of SEBI (Listing Obligation & Disclosure Requirements), 2015 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meeting held on 16-10-2026. The Statutory Auditors have carried out a Limited Review of the above results. The Financial results have been prepared in accordance with the Accounting Standards ("AS") as prescribed under Section 133 of the Companies Act, 2013 read with Rule 7 of Companies (Account) Rules 2014 by the Ministry of Corporate Affairs and amendments thereof.
- 2 As per Ministry of Corporate Affairs Notification dated February 16, 2015. Companies whose securities are listed on SME Exchange as referred to in Chapter XB of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2009 are exempted from the compulsory requirement of adoption of Ind AS.
- 3 On August 27, 2025, the Company allotted 12,47,000 Convertible Equity Share Warrants on a preferential basis to "Promoter & Promoter Group" and "Non-Promoter" as approved in the Extra-Ordinary General Meeting held on July 14, 2025. Each warrant is issued at a price of Rs 169, comprising a subscription price of Rs 42.25 (25% of the issue price) and a warrant exercise price of Rs 126.75 (75% of the issue price). As of the reporting date, the Company has received Rs 5,26,85,750/- representing the subscription amount (25% of the issue price) from allottees as the warrant subscription price. The balance amount will be payable upon the exercise of the warrants. Each warrant entitles the holder to apply for one fully paid-up equity share of the Company with a face value of Rs 10 upon payment of the balance Rs 126.75 per warrant. Conversion can occur in one or more tranches within 18 months from the date of allotment of share warrants as per the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018. The warrants are valid for a specified period as per SEBI ICDR regulations, and holders may exercise their right to convert the warrants into equity shares within this period.
- 4 The balance appearing under the Trade Payables Loans and Advances, Other Current Liabilities are subjected to confirmation and reconciliation and consequent adjustments, if any, will be accounted for in the year of confirmation and / or reconciliation.
- 5 As the Company collectively operates only in one business segment, hence, it is reporting its results in single segment. Therefore, segment disclosure is not applicable.
- 6 The EPS for the respective half-year periods has been computed based on the weighted average number of equity shares outstanding during the respective periods, considering the number of days in each period. Consequently, the sum of the half-year EPS may not reconcile with the annual EPS figure.
- 7 The figures for the corresponding previous periods / year have been regrouped / reclassified wherever necessary.
- 8 There were no exceptional and extra-ordinary items for the reporting period.

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



VEE RAJMOHAN
Managing Director
DIN: 00844400

Place: Chennai
Date: 16-10-2026

SUPREME POWER EQUIPMENT LIMITED CIN : L31200TN2005PLC056666 No.55, SIDCO Industrial Estates, Thirumazhisai, Tiruvallur - 600124 email:es@supremepower.in, Website:www.supremepower.in, Phone: +91 44 26811221		
STANDALONE STATEMENT OF CASH FLOW FOR THE HALF YEAR ENDED SEPTEMBER 30, 2026		
Particulars	As at 30th September, 2026	As at 31st March, 2026
	(Unaudited)	(Audited)
A CASH FLOWS FROM OPERATING ACTIVITIES:		
Profit Before Extraordinary items and tax	1,787.67	2,691.87
Adjustments to profit (loss):		
Adjustments for depreciation and amortisation expense	199.30	165.26
Adjustments for Provision of Gratuity	5.37	-
Interest Expense	246.66	128.24
Interest Income	(18.80)	(20.43)
Profit On Sale of Fixed Asset	-	(1.57)
Share of profit and loss from partnership firm or association of persons or limited liability partnerships	(109.73)	-
Operating Profit before working capital changes:	2,110.46	2,963.37
Adjustments for changes in working capital:		
Adjustments for Decrease/ (Increase) in Inventories	(2,487.75)	(2,302.79)
Adjustments for Decrease/ (Increase) in Trade Receivables	(715.82)	(163.81)
Adjustments for Decrease/ (Increase) in Other Non-Current Assets	103.51	(222.08)
Adjustments for Decrease/ (Increase) in Other Current Assets	(521.97)	(801.82)
Adjustments for Increase/ (Decrease) in Trade Payables	1,606.65	2,489.23
Adjustments for Increase/ (Decrease) in Other Current Liabilities	(400.29)	1,455.53
Adjustments for Increase/ (Decrease) in Provisions	-	16.92
Cash generated from operations	(305.20)	3,434.54
Dividends received	-	-
Interest paid	-	-
Interest received	(217.76)	(661.18)
Less: Income taxes paid	(522.96)	2,773.36
Net cash flows from (used in) operating activities before extraordinary items	(522.96)	2,773.36
Proceeds from extraordinary items	-	-
Payment for extraordinary items	-	-
NET CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES (A)	(522.96)	2,773.36
B CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of tangible assets & intangible assets	(855.85)	-
Interest received	18.80	20.43
Proceeds from Sale of Fixed Assets	-	1.60
Fixed assets purchased including CWIP	-	(5,746.46)
(Increase)/ Decrease in Non-Current Investments	(274.59)	9.23
NET CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES (B)	(1,111.64)	(5,715.19)
C CASH FLOWS FROM FINANCING ACTIVITIES		
Interest paid	(240.00)	(128.24)
Increase/(Decrease) in Long-Term Borrowings	510.87	2,130.06
Increase/(Decrease) in Short-Term Borrowings	418.51	808.82
Proceeds from issue of share warrants	-	526.86
NET CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES (C)	682.72	3,337.49
D NET INCREASE IN CASH AND CASH EQUIVALENT (A+B+C)	(951.88)	395.66
Opening Cash and Cash Equivalents	973.79	578.13
CLOSING CASH AND CASH EQUIVALENT	21.91	973.79
Reconciliation of Cash and Cash Equivalents with the Balance Sheet:		
Cash & Cash Equivalent as per Balance Sheet	21.91	973.79
Cash & Cash Equivalent at the End of the Period	21.91	973.79
Notes: (i) Figures in brackets are outflows / deductions (ii) The above Cash Flow Statement is prepared under the Indirect Method as set out in the Accounting Standards (AS-3) Cash Flow Statement		
Place: Chennai Date: 16-10-2026  For and on behalf of the Board of Directors of SUPREME POWER EQUIPMENT LIMITED  VEE RAJMOHAN Managing Director DIN: 00844400		



P P N AND COMPANY

CHARTERED ACCOUNTANTS

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

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

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

1. We have reviewed the accompanying statement of unaudited consolidated financial results of **Supreme Power Equipment Limited** (hereinafter referred to as "the Parent Company") and its subsidiaries (the Parent Company and its subsidiaries together referred to as "the Group"), for the half year ended September 30, 2026 (the "Statement") attached herewith, being submitted by the Parent Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").
2. The Parent Company's management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Accounting Standards (AS 25) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The statement has been approved by the Parent Company's Board of Directors. Our responsibility is to issue a report on the financial statements based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "*Review of Interim Financial Information Performed by the Independent Auditor of the Entity*" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free from material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Act and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.



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

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

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

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

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

For P P N and Company

Chartered Accountants

Firm's Registration No: 013623S

Peer review Certificate No. 020690

R. Rajaram

R. RAJARAM

Partner

Membership No.238452

UDIN: 26238452OLVCDF9963



Date :16-10-2026

Place: Chennai

SUPREME POWER EQUIPMENT LIMITED CIN : L31200TN2005PLC056666 Registered Office: No.55, SIDCO Industrial Estates, Thirumazhisai, Tiruvallur - 600124 email: cs@supremepower.in, Website: www.supremepower.in, Phone: + 91 44 26811221 (Rs. in Lakhs except for No. of Shares & EPS)				
CONSOLIDATED STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED SEPTEMBER 30, 2026				
Particulars	Half Year Ended 30th September, 2026	Half Year Ended 31st March, 2026	Half Year Ended 30th September, 2025	Year Ended 31st March, 2026
	Unaudited	Unaudited	Unaudited	Audited
I Revenue From Operations	13,530.91	10,644.60	7,519.44	18,164.04
II Other Income	26.45	29.96	16.16	46.12
III Total Income (I+II)	13,557.36	10,674.56	7,535.61	18,210.16
IV Expenses				
Purchases of Stock in Trade	12,653.73	9,695.02	6,900.07	16,595.10
Changes in inventories	(2,535.78)	(1,681.62)	(1,373.92)	(3,055.54)
Other Direct Expenses	323.88	137.18	126.56	263.74
Employee Benefits Expenses	420.19	236.24	218.05	454.29
Finance Costs	291.79	201.84	100.80	302.64
Depreciation & Amortisation Expenses	204.10	134.64	39.60	174.24
Other Expenses	333.44	386.66	237.37	624.03
Total Expenses (IV)	11,691.35	9,109.97	6,248.53	15,358.50
V Profit Before Exceptional and Extraordinary Items and Tax(III-IV)	1,866.01	1,564.59	1,287.07	2,851.66
VI Exceptional Items	-	-	-	-
VII Profit Before Extraordinary Items and Tax (V - VI)	1,866.01	1,564.59	1,287.07	2,851.66
VIII Extraordinary Items	-	-	-	-
IX Profit Before Tax (VII - VIII)	1,866.01	1,564.59	1,287.07	2,851.66
X Tax Expense:				
(1) Current Tax	411.44	329.27	337.01	666.28
(2) Deferred Tax	77.28	117.65	-0.20	117.45
(3) Tax Adjustments for Earlier Years	-	0.37	-	0.37
XI Profit/(Loss) For The Period (IX - X)	1,377.29	1,117.29	950.26	2,067.56
XII Less: Share of Minority Interest	12.19	14.11	9.39	23.50
XIII Net Profit transferred to Reserves & Surplus (XI-XII)	1,365.10	1,103.18	940.87	2,044.06
Earnings per Equity Share: (In Rs.)				
(1) Basic	5.46	4.41	3.76	8.18
(2) Diluted	5.45	4.40	3.76	8.15
Paid up Equity Share Capital				
Total no.of Shares (Weighted Average)	2,49,91,135	2,49,91,135	2,49,91,135	2,49,91,135
Diluted no.of Shares (Weighted Average)	2,50,67,330	2,50,67,330	2,49,91,135	2,50,67,330
Face Value Per Share	10.00	10.00	10.00	10.00



SUPREME POWER 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, 2026

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

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

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



VEE RAJMOHAN
Managing Director
DIN : 00844400

Place: Chennai
Date: 16-10-2026

SUPREME POWER EQUIPMENT LIMITED

CIN : L31200TN2005PLC056666

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

Notes on Consolidated Financial Results:

- 1 The above results which are published in accordance with Regulation 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 16-10-2026. The Statutory Auditors of the Company have carried out a limited review of the above results for the half year ended September 30, 2026. The Financial results have been prepared in accordance with the Accounting Standards ("AS") as prescribed under Section 133 of the Companies Act, 2013 read with Rule 7 of Companies (Accounts) Rules, 2014 by the Ministry of Corporate Affairs and amendments thereof.
- 2 As per Ministry of Corporate Affairs Notification dated February 16, 2015. Companies whose securities are listed on SME Exchange as referred to in Chapter XB of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2009 are exempted from the compulsory requirement of adoption of Ind AS.
- 3 The consolidated financial results include the results of Supreme Power Equipment Limited (the "Holding Company") and its only subsidiary, Danya Electric Company, a partnership firm (together referred to as the "Group"), in which the Holding Company holds a 90% share in the profits / losses (other partners: Mr. Vee Rajmohan 7.5% and Mr. K.V. Pradeep Kumar 2.5%). The consolidated financial results have been prepared in accordance with Accounting Standard 21 – "Consolidated Financial Statements", by combining the financial results of the Holding Company and the subsidiary firm on a line-by-line basis. The investment of the Holding Company in the firm has been eliminated against its share of the partners' capital, and the share of profit from the firm, inter-company sales / purchases, inter-company balances and unrealised profit in closing stock, if any, have been eliminated in full. Minority interest represents the share of the other partners in the capital and profit of the firm.
- 4 The financial results of the subsidiary firm, Danya Electric Company, for the half year ended September 30, 2026 are unaudited and have been [reviewed by the Statutory Auditors / certified by the management], and have been considered for the purpose of preparing the consolidated financial results.
- 5 The balance appearing under the Trade Payables, Loans and Advances, Other Current Liabilities are subjected to confirmation and reconciliation and consequent adjustments, if any, will be accounted for in the year of confirmation and / or reconciliation.
- 6 The EPS for the respective half-year periods has been computed based on the weighted average number of equity shares outstanding during the respective periods, considering the number of days in each period. Consequently, the sum of the half-year EPS may not reconcile with the annual EPS figure.
- 7 As the Group collectively operates only in one business Segment, hence, it is reporting its results in single Segment. Therefore, segment disclosure is not applicable.
- 8 The figures for the corresponding previous periods / year have been regrouped / reclassified wherever necessary.
- 9 There were no exceptional and extra- ordinary items for the reporting period.

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



VEE RAJMOHAN
Managing Director
DIN : 00844400

Place: Chennai
Date: 16-10-2026

SUPREME POWER EQUIPMENT LIMITED

CIN : L31200TN2005PLC056666

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

Rs. in Lakhs

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

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

Notes:

- (i) Figures in brackets are outflows / deductions
(ii) The above Cash Flow Statement is prepared under the Indirect Method as set out in the Accounting Standards (AS-3)- Statement of Cash Flows

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



VEE RAJMOHAN
Managing Director
DIN : 00844400

Place: Chennai
Date: 16-10-2026



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

UTILIZATION OF FUNDS CERTIFICATE OF M/s. Supreme Power Equipment Limited

To,
The Board of Directors,
M/s. Supreme Power Equipment Limited,
No.55, SIDCO Industrial Estate, Thirumazhisai, Thiruvallur - 600 124

Respected Sir/Madam,

Sub: Certificate under pursuant to NSE Circular No. NSE/CML/2024/23 dated September 05, 2024 for expenditure incurred in relation to the proceeds of the issue from the Preferential Issue of Convertible Warrants for Supreme Power Equipment Limited ("the Company")

We have been requested to certify expenditure incurred by the Company in relation to the proceeds of the Preferential Issue of Convertible Warrants. For the purpose of certifying the information in the below table, we have reviewed documents, statement, papers, books of accounts and other relevant information of the Company on the proceeds of Preferential Issue of Convertible Warrants. Based on our review of the same, we hereby certify that up to September 30, 2026 the Company has incurred following expenditure. The details required as per NSE Circular No. NSE/CML/2024/23 dated September 05, 2024 are mentioned below.:

Objects for which funds have been raised and where there has been a deviation in the following table:

Sr. No.	Object as disclosed in the Offer Document	Original Allocation (Rs. in Lakhs)	Actual Utilized Amount till September 30, 2026 (Rs. In Lakhs)	Unutilized Amount as on 30-09-26 (Rs. in Lakhs)	Remarks
1	To augment the fund requirement for establishment and development of Factory premises, Working Capital Requirements and General Corporate Purposes	a. Original allocation amount - Rs. 2,107.43 Lakhs b. Subscription Received 25% from the original Allocation Amt - Rs. 2,107.43 Lakhs x 25% = Rs. 526.86 Lakhs	520.31	6.55	Nil
	Total	526.86	520.31	6.55	



We wish to inform you that there has been no deviation(s) or variation(s) in the use of Preferential Issue of Convertible Warrants proceeds of the Issue, raised from Convertible Warrants by the Company for the half year ended September 30, 2026.

List of Preferential Issue of Convertible Warrants proceeds received:

Date	Particulars	(Amount in Rs.)
27.08.2025	Preferential Issue of Convertible Warrants proceeds	Rs. 5,26,85,750 (Upfront receipt of 25% of total consideration)
Total		5,26,85,750

Notes:-

1. During the Half Year ended 30th September 2025, 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 ₹10 upon payment of the balance 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.

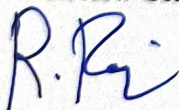
Yours faithfully,

For P P N AND COMPANY

Chartered Accountants

Firm Reg No: 013623S

Peer Review Certificate No. 020690



R. RAJARAM

Partner

Membership Number: 238452

UDIN: 26238452QAPRXM5385

Place: Chennai

Date: 16-10-2026

