



# PPN AND COMPANY

## CHARTERED ACCOUNTANTS

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**Independent Auditor's Limited Review Report on Standalone Unaudited Quarterly and Nine Months Ended December 31, 2025 Financial Results of Supreme Power Equipment Limited 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 quarter and nine months ended December 31, 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 Regulations").
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. The Statement has been approved by the 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 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.



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 : 26238452POZ11W9473**



**Date :09-02-2026**

**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 ₹. Lakhs unless stated)*

**STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER 2025**

Particulars	Quarter Ended			Nine Months 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)
I Revenue From Operations	3,778.07	4,243.60	2,751.88	11,844.17	8,234.58	14,479.83
II Other Income	82.63	29.03	269.99	179.19	461.14	355.61
<b>III Total Income (I+II)</b>	<b>3,860.70</b>	<b>4,272.63</b>	<b>3,021.87</b>	<b>12,023.35</b>	<b>8,695.71</b>	<b>14,835.44</b>
<b>IV Expenses</b>						
Purchase of Stock-in-trade	3,836.76	3,236.51	2,854.53	11,000.27	7,537.97	12,303.55
Changes in Inventories	(755.66)	(28.48)	(540.42)	(1,656.64)	(1,141.87)	(893.22)
Other Direct Expenses	30.07	55.88	67.02	147.98	123.16	151.84
Employee Benefits Expenses	103.83	103.14	55.68	255.83	135.54	192.78
Finance Costs	24.35	55.76	57.40	111.44	178.32	198.49
Depreciation & Amortisation Expenses	16.61	19.92	8.00	51.69	23.04	38.62
Other Expenses	180.51	176.56	109.75	461.29	519.49	447.46
<b>Total Expenses (IV)</b>	<b>3,436.46</b>	<b>3,619.29</b>	<b>2,611.96</b>	<b>10,371.87</b>	<b>7,375.66</b>	<b>12,439.52</b>
<b>V Profit Before Exceptional and Extraordinary Items and Tax (III-IV)</b>	<b>424.24</b>	<b>653.33</b>	<b>409.91</b>	<b>1,651.48</b>	<b>1,320.05</b>	<b>2,395.92</b>
VI Exceptional Items	-	-	-	-	-	-
<b>VII Profit before extraordinary items and tax (V-VI)</b>	<b>424.24</b>	<b>653.33</b>	<b>409.91</b>	<b>1,651.48</b>	<b>1,320.05</b>	<b>2,395.92</b>
VIII Extraordinary items	-	-	-	-	-	-
<b>IX Profit before tax (VII-VIII)</b>	<b>424.24</b>	<b>653.33</b>	<b>409.91</b>	<b>1,651.48</b>	<b>1,320.05</b>	<b>2,395.92</b>
<b>X Tax Expense:</b>	<b>86.69</b>	<b>157.82</b>	<b>92.48</b>	<b>373.00</b>	<b>286.19</b>	<b>535.88</b>
(1) Current Tax	83.77	159.46	87.07	370.37	278.06	524.68
(2) Deferred Tax	2.93	(1.63)	5.41	2.63	8.13	11.20
<b>XI Profit / ( Loss) for the period from continuing operations (IX-X)</b>	<b>337.55</b>	<b>495.51</b>	<b>317.43</b>	<b>1,278.48</b>	<b>1,033.86</b>	<b>1,860.04</b>
<b>XII Profit/(Loss) For The Period (XI)</b>	<b>337.55</b>	<b>495.51</b>	<b>317.43</b>	<b>1,278.48</b>	<b>1,033.86</b>	<b>1,860.04</b>
<b>XIII Earnings per Equity share: (In Rs.)</b> (not annualised)						
(1) Basic	1.35	1.98	1.27	5.12	4.14	7.44
(2) Diluted	1.35	1.98	1.27	5.12	4.14	7.44
<b>XIV 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	2,49,91,135	2,49,91,135
Face Value Per Share	10.00	10.00	10.00	10.00	10.00	10.00



**Notes on Standalone Financial Results:**

- 1 The above Unaudited Financial results of Supreme Power Equipment Limited("the Company") for the quarter and nine months ended December 31,2025 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 February 9th, 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 (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 In accordance with the regulation 33 of SEBI (LODR) Regulations, 2015 (amended), the Statutory Auditor have carried out limited review of the Unaudited Financial Results of the company for the quarter and nine months ended December 31, 2025.
- 5 There were no exceptional and extra-ordinary items for the reporting period.
- 6 The figures for the corresponding previous period have been regrouped / reclassified wherever necessary, to make them comparable with current year/ period figures.
- 7 The Company is engaged primarily in the business of manufacturing, assembling, fabrication of transformers which constitute one single reporting segment in accordance with AS-17 "Segment Reporting". Therefore, there are no separate business or geographical segments as reportable.

For and on behalf of the Board of Directors of  
Supreme Power Equipment Limited



  
VEE.RAJMOHAN  
Managing Director  
DIN: 00844400

Place: Chennai  
Date: 09-02-2026



# 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.

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**Independent Auditor's Limited Review Report on Consolidated Unaudited Quarterly and Nine Months Ended 31<sup>st</sup> December 2025 Financial Results of Supreme Power Equipment Limited 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 quarter and nine months ended December 31, 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. 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 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:

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 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.
6. The consolidated unaudited financial results include the unaudited financial results of the subsidiary whose financial results reflect total revenue of Rs. 1,111.25 Lakhs and Rs. 2,822.11 Lakhs, total net profit/(loss) after tax of Rs. 88.66 Lakhs and Rs. 182.57 Lakhs for the quarter ended December 31, 2025 and for the period from April 01, 2025 to December 31, 2025, respectively as considered in the consolidated unaudited financial results, have been reviewed by us.

Our conclusion on the Statement is not modified in respect of the above matter.

**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 : 26238452RY11QZ4154**



**Date :09-02-2026**

**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 ₹ Lakhs unless stated)*

**STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER 2025**

Particulars	Quarter Ended			Nine Months 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)
I Revenue From Operations	3,583.17	4,012.75	2,910.68	11,102.61	8,724.33	14,871.70
II Other Income	19.62	5.07	226.81	35.78	273.99	81.80
III Total Income (I+II)	3,602.79	4,017.82	3,137.49	11,138.40	8,998.32	14,953.50
IV Expenses						
Purchase of Stock-in-trade	3,485.19	2,986.07	2,745.20	10,385.27	7,544.44	12,311.51
Changes in Inventories	(749.85)	(76.94)	(389.32)	(2,123.77)	(1,123.03)	(1,135.95)
Other Direct Expenses	34.89	62.52	69.09	161.46	130.13	166.48
Employee Benefits Expenses	107.75	108.77	60.63	268.39	150.32	212.70
Finance Costs	28.50	60.04	68.55	129.30	239.31	254.25
Depreciation & Amortisation Expenses	18.84	22.20	10.36	58.44	29.99	47.26
Other Expenses	196.75	183.24	120.32	491.52	560.99	492.24
Total Expenses (IV)	3,122.07	3,345.90	2,684.84	9,370.60	7,532.16	12,348.50
V Profit Before Exceptional and Extraordinary Items and Tax (III-IV)	480.72	671.91	452.65	1,767.80	1,466.16	2,605.00
VI Exceptional Items	-	-	-	-	-	-
VII Profit before extraordinary items and tax (V-VI)	480.72	671.91	452.65	1,767.80	1,466.16	2,605.00
VIII Extraordinary items	-	-	-	-	-	-
IX Profit before tax (VII-VIII)	480.72	671.91	452.65	1,767.80	1,466.16	2,605.00
X Tax Expense:	134.31	173.49	128.80	471.06	409.37	712.16
(1) Current Tax	131.19	175.16	122.94	468.14	400.70	700.06
(2) Deferred Tax	3.12	(1.67)	5.56	2.92	8.68	12.11
XI Profit / ( Loss) for the period from continuing operations (IX-X)	346.42	498.42	324.14	1,296.74	1,056.79	1,892.84
XII Less: Share of Minority Interest	8.87	2.92	6.71	18.26	22.93	32.80
XIII Net Profit Transferred to Reserves & Surplus (XI-XII)	337.55	495.51	317.43	1,278.48	1,033.86	1,860.04
XIV Earnings per Equity share: (In Rs.) (not annualised)						
(1) Basic	1.35	1.98	1.27	5.12	4.14	7.44
(2) Diluted	1.35	1.98	1.27	5.12	4.14	7.44
XIV 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	2,49,91,135
Face Value Per Share	10.00	10.00	10.00	10.00	10.00	10.00



## Notes on Consolidated Financial Results:

- 1 The above Unaudited Financial results of Supreme Power Equipment Limited("the Company") for the quarter and nine months ended December 31,2025 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 February 9th, 2026. The Consolidated Financial results are prepared in accordance with the Accounting Standards ("AS") as prescribed under Section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Account) Rules 2014 by the Ministry of Corporate Affairs and amendments thereof.
- 2 The basis of consolidation is as per Rule 6 of the Companies (Accounts) Rules, 2014 the consolidation of financial statements of the company shall be made in accordance with the provisions of Schedule III of the Act and the applicable accounting standards. As per para 5.2 of Accounting Standard AS-21 "A subsidiary is an enterprise that is controlled by another enterprise (known as the parent)", by virtue of the above provisions of Accounting Standard AS-21, "M/s Danya Electric Company" being a partnership firm is considered as a subsidiary for preparation of consolidated financials. The basis of consolidation is in nature of investment in subsidiary, further as per para 10 of Accounting Standard AS-21 Consolidation of financial statements, a subsidiary is an entity over which the company has directly or indirectly control of more than one-half of the voting rights.
- 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 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.
- 5 In accordance with the regulation 33 of SEBI (LODR) Regulations, 2015 (amended), the Statutory Auditor have carried out limited review of the Unaudited Financial Results of the company for the quarter and nine months ended December 31, 2025.
- 6 There were no exceptional and extra- ordinary items for the reporting period.
- 7 The figures for the corresponding previous period have been regrouped / reclassified wherever necessary, to make them comparable with current year/ period figures.
- 8 The Company is engaged primarily in the business of manufacturing, assembling, fabrication of transformers which constitute one single reporting segment in accordance with AS-17 "Segment Reporting". Therefore, there are no separate business or geographical segments as reportable.

For and on behalf of the Board of Directors of  
Supreme Power Equipment Limited



A handwritten signature in black ink, appearing to read "VEE.RAJMOHAN".

VEE.RAJMOHAN  
Managing Director  
DIN: 00844400

Place: Chennai  
Date:09-02-2026