



SUGS LLOYD LIMITED
(Formerly) SUGS LLOYD PRIVATE LIMITED)
ISO 9001: 2015 CERTIFIED
Corporate Office: 2nd Floor Logix Park,
Plot No A4 and 5 Sector 16, Noida,
Uttar Pradesh, India, 201301
E mail: compliance@sugslloyds.com
Website: www.sugslloyds.com

Date: 12st November, 2025

To,
Listing Operation Department,
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai – 400001.

Company Scrip Code: 544501

Company Symbol: SUGSLLOYD

Dear Sir /Ma'am,

Sub: Outcome of the Board Meeting held on 12th November, 2025

1. This is further to our letter dated 04th November, 2025, intimating the date of Board Meeting for consideration of Unaudited Standalone and Consolidated Financial Results for the half year ended 30th September, 2025.
2. The Board meeting commenced at 05:30 P.M.
3. Pursuant to Regulation 30 read with Schedule III, Regulation 33 and other applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), the Board of Directors of Sugs Lloyd Limited ("the Company"), at their Meeting held today viz. Wednesday, 12th November 2025, has inter-alia, approved the following:

A. UNAUDITED STANDALONE AND CONSOOLIDATED FINANCIAL RESULTS OF COMPANY FOR THE HALF YEAR ENDED ON 30TH SEPTEMBER, 2025.

Board has approved the Unaudited Standalone and Consolidated Financial Results for the half year ended 30th September, 2025. We attach herewith a copy of the approved Unaudited Standalone and Consolidated Financial Results along with the Limited Review Reports of the Auditors annexed as **ANNEXURE-1**.

B. CHANGE IN DESIGNATION OF MR. KAPIL DEV MARWAH AS A WHOLE TIME DIRECTOR TO EXECUTIVE DIRECTOR

Based on the recommendation of Nomination and Remuneration Committee, the Board of Directors subject to the shareholder's approval by way of postal ballot in this regard have approved the change in designation of Mr. Kapil Dev Marwah (DIN: 08739679) from Whole-

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Time Director to Executive Director of the Company. The result of the postal ballot for shareholders' approval will be declared by the Scrutinizer as specified in the calendar of events.

Brief profile of director as required under Reg 30 read with Schedule III – Part A – Para A(7) and SEBI Circular SEBI/HO/CFD/PoD2/P/CIR/2023/120 dated 17 May 2023 is annexed as **ANNEXURE-2.**

C. CHANGE IN DESIGNATION OF MRS. PRITI SHAH AS A MANAGING DIRECTOR TO WHOLE TIME DIRECTOR

Based on the recommendation of Nomination and Remuneration Committee, the Board of Directors subject to the shareholder's approval by way of postal ballot in this regard have approved the change in designation of Mrs. Priti Shah (DIN: 06553013) as a Managing Director to Whole Time Director of the Company. The result of the postal ballot for shareholders' approval will be declared by the Scrutinizer as specified in the calendar of events.

Brief profile of director as required under Reg 30 read with Schedule III – Part A – Para A (7) and SEBI Circular SEBI/HO/CFD/PoD2/P/CIR/2023/120 dated 17 May 2023 is annexed as **ANNEXURE-3.**

D. CHANGE IN DESIGNATION OF MR. SANTOSH KUMAR SHAH FROM NON- EXECUTIVE DIRECTOR TO MANAGING DIRECTOR AS WELL AS EXECUTIVE CHAIRMAN OF THE COMPANY

Based on the recommendation of Nomination and Remuneration Committee, the Board of Directors subject to the shareholder's approval by way of postal ballot in this regard have approved the change in designation of Mr. Santosh Kumar Shah (DIN: 02248087) from Non-Executive Director To Managing Director as well as Executive Chairman of the company. The result of the postal ballot for shareholders' approval will be declared by the Scrutinizer as specified in the calendar of events.

Brief profile of director as required under Reg 30 read with Schedule III – Part A – Para A (7) and SEBI Circular SEBI/HO/CFD/PoD2/P/CIR/2023/120 dated 17 May 2023 is annexed as **ANNEXURE-4.**

E. APPOINTMENT SECRETARIAL AUDITOR OF THE COMPANY FOR FINANCIAL YEAR 2025-26 SUBJECT TO APPROVAL OF SHAREHOLDERS BY POSTAL BALLOT

Based on the recommendation of Audit Committee and Board, the Board of Directors subject to the shareholder's approval by way of postal ballot in this regard have approved the

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appointment of M/s Pramod Kothari & Co., Practicing Company Secretaries (Firm Registration No. S2012UP197900) as the Secretarial Auditor of the Company to conduct the Secretarial Audit for the Financial Year 2025–26, on such terms and remuneration as may be determined by the Board in consultation with the said firm. The result of the postal ballot for shareholders' approval will be declared by the Scrutinizer as specified in the calendar of events.

F. APPROVALS RELATED TO POSTAL BALLOT

- a. Board of directors has approved draft Postal Ballot Notice along with the Explanatory Statement pursuant to Section 102 of the Companies Act, 2013 as placed before the meeting.
 - b. Board of directors has also considered and approved the draft newspaper advertisement confirming dispatch of Postal Ballot Notice and e-voting information in accordance with SEBI LODR and Companies Act requirements.
 - c. Board of directors has also considered and approved the Calendar of Events for conducting the Postal Ballot/e-voting process.
 - d. Board of directors has also considered and approved to appoint Mr. Pramod Prasad Kothari, Practicing Company Secretary, (Membership No. 7091; COP No. 11532), as the Scrutinizer to conduct the postal ballot/e-voting process in a fair and transparent manner for the resolutions proposed to be passed through postal ballot/e-voting, at such remuneration and terms as may be mutually agreed between the Company and the Scrutinizer.
 - e. All the disclosures related to postal ballot notice will be made through different letter to exchange as per the requirement of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
4. The Board Meeting concluded at 08:30 P.M.
5. The above is for your information and records please.

Thanking you,
Yours faithfully

For Sugs Lloyd Limited

Nimmy Singh Chauhan
Company Secretary and Compliance Officer
Place: Noida

SUGS LLOYD LIMITED
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(CIN:L74900DL2009PLC194400)

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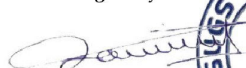
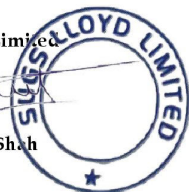
Website: www.sugslloyds.com

Standalone Statement of Unaudited Financial Results for the Half year ended September 30, 2025

(All amounts are in lakhs, except stated otherwise)

Sr. No	Particulars	As on	
		Half yearly ended september 30, 2025 (2025-26)	Full year ended March 31, 2025
		Unaudited	Audited
(A)	EQUITY AND LIABILITIES		
1	<u>Shareholders' funds</u>		
a	Share capital	2,321.40	1,625.00
b	Reserves and surplus	9,711.98	2,045.75
c	Money received against share warrants	-	-
2	<u>Share application money pending allotment</u>	-	-
3	<u>Deferred Government grants</u>	-	-
4	<u>Non-current liabilities</u>		
a	Long-term borrowings	25.22	-
b	Deferred tax liabilities (Net)	-	(3.21)
c	Foreign Currency monetary item translation difference liability account	-	-
d	Other Long term liabilities	235.95	184.12
e	Long-term provisions	42.41	18.48
5	<u>Current liabilities</u>		
a	Short-term borrowings	8,297.49	7,482.53
b	Trade Payables:-		
i	Total outstanding dues of micro enterprises and small enterprises	138.32	94.88
ii	Total outstanding dues of creditors other than micro enterprises and small enterprises.	2,253.85	807.26
c	Other current liabilities	290.94	319.56
d	Short-term provisions	621.70	578.69
	Total	23,939.26	13,153.06
(B)	ASSETS		
1	<u>Non-current assets</u>		
a	Property, Plant and Equipment		
i	Tangible assets	136.59	109.29
ii	Producing Properties	-	-
iii	Intangible assets	-	-
iv	Pre-producing Properties	-	-
v	Tangible assets capital work-in-progress	-	-
vi	Intangible assets under development or work in progress	-	-
b	Non-current investments	22.98	16.06
c	Deferred tax assets (net)	1.26	-
d	Foreign Currency monetary item translation difference asset account	-	-
e	Long-term loans and advances	-	-
f	Other non-current assets	4,060.54	2,628.68
2	<u>Current assets</u>		
a	Current investments	-	-
b	Inventories	801.16	807.37
c	Trade receivables	12,410.12	8,876.14
d	Cash and cash equivalents	5,845.21	66.77
e	Bank Balance other than cash and cash equivalents	-	-
f	Short-term loans and advances	593.89	602.76
g	Other current assets	67.51	45.99
	Total	23,939.26	13,153.06

For Sugs Lloyd Limited

Santosh Kumar Shah
Chairman

DIN: 02248087

Date: November 12, 2025

Place: Noida

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Standalone Statement of Unaudited Financial Results for the Half year ended September 30, 2025

(All amounts are in lakhs, except stated otherwise)

Sr. No	Particulars	For the period ending			Previous year ended
		6 months ended	Preceding 6 months ended	Corresponding 6 months ended	
		September 30, 2025 (2025-26)	March 31, 2025 (2024-25)	September 30, 2024 (2024-25)	
		Unaudited	Unaudited	Unaudited	
I	Revenue from Operations	12,303.06	11,283.79	6,336.07	17,619.86
II	Other Income	111.56	61.42	105.94	167.36
III	Total Income (I + II)	12,414.62	11,345.21	6,442.01	17,787.22
IV	<u>Expenses</u>				
(a)	Cost of materials consumed	-	-	-	-
(b)	Purchases of stock-in-trade	7,004.11	6,962.65	4,066.25	11,028.90
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	6.21	(215.85)	(591.52)	(807.37)
(d)	Employee benefit expense	1,237.57	908.12	810.80	1,718.92
(e)	Finance Costs	390.42	316.47	124.97	441.44
(f)	Depreciation and amortisation expense	18.97	19.70	16.27	35.97
(g)	Other Expenses	2,167.60	2,041.23	1,061.60	3,102.83
	Total Expenses	10,824.88	10,032.32	5,488.37	15,520.69
V	Profit/(loss) before exceptional and extraordinary items and tax (III-IV)	1,589.74	1,312.89	953.64	2,266.53
VI	Exceptional items	-	-	-	-
VII	Profit before extraordinary items and tax (V - VI)	1,589.74	1,312.89	953.64	2,266.53
VIII	Extraordinary items	-	-	-	-
IX	Profit before tax (VII- VIII)	1,589.74	1,312.89	953.64	2,266.53
X	Tax Expense				
(a)	Current Tax	405.94	337.79	239.80	577.59
(b)	Deferred Tax (Asset)/Liabilities	1.95	(3.60)	3.87	0.27
(c)	Current Tax Expense Relating to Prior years	-	(83.42)	99.77	16.35
XI	Profit (Loss) for the period from continuing operations (IX-X)	1,181.85	1,062.11	610.21	1,672.32
XII	Profit/(loss) from discontinued operations before tax	-	-	-	-
XIII	Tax expenses of discontinued operations	-	-	-	-
XIV	Profit/(loss) from Discontinued operations (after tax) (XII-XIII)	-	-	-	-
XV	Details of equity share capital				
	Paid-up equity share capital	2,321.40	1,625.00	1,625.00	1,625.00
	Face value of equity share capital (Per Share)	10.00	10.00	10.00	10.00
XVI	Earnings per share				
	Earnings per share (not annualised for half year / Period ended)				
	Basic earnings (loss) per share from continuing and discontinued operations	5.09	6.54	3.76	10.29
	Diluted earnings (loss) per share continuing and discontinued operations	5.09	6.54	3.76	10.29

Notes on Financial Results:-

- The above results have been reviewed by the Audit Committee and have been approved by the Board of Directors of the Company at their respective meetings held on November 12, 2025.
- The above Unaudited Financial Results of the Company for the Half year ended 30th September 2025 and year ended 31st March, 2025 have been prepared in accordance with the recognition and measurement principles laid down in applicable Accounting Standards ("AS") as prescribed under Companies Act, 2013, as amended, read with relevant rules thereunder and in terms of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.
- Company is in only one segment, hence Segment Reporting as per AS-17 is not applicable to the company.
- As per MCA notification dated 16th February 2015 companies whose shares are listed on SME exchange as referred to Chapter IX of SEBI (Issue of Capital and Disclosure Requirements) Regulation, 2018 are exempted from compulsory requirement of adoption of IND-AS.
- Earnings per share are calculated on weighted average of the share capital outstanding during the year. Quarterly Period EPS is not annualised.
- Previous year's/period's figure have been regrouped/rearranged wherever necessary.
- The figures for the Half Yearly ended on 31st March 2025, are the balancing figures between the audited figures in respect of the full Financial Year. and the unaudited figures of the half yearly ended 30th September 2024.
- The company has completed initial public issue of its 6964000 Equity Share by way of fresh Equity Shares of Rs 10/- each at price of Rs 123.00 companies share got listed on SME Platform of BSE limited on September 5, 2025.

For Sugs Lloyd Limited



Santosh Kumar Shah
Chairman
DIN: 02248087
Date: November 12, 2025
Place: Noida

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Standalone Cash Flow Statement

(All amounts are in lakhs, except stated otherwise)

Particulars	Period ended	Year ended
	September 30, 2025 (2025-26)	March 31, 2025
	Unaudited	Audited
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit as per P & L A/c, before Income Tax	1,589.74	2,266.53
Add : Adjustment For		
Depreciation and Amortisation Expense	18.97	35.97
Effect of Exchange Rate Change	-	-
Loss/(Gain) on Sale / Discard of Assets (Net)	-	-
Bad debt, provision for doubtful debts	-	-
Net Loss/(Gain) on Sale of Investments	-	(59.91)
Non Cash Expenses	-	-
Dividend Income	-	-
Interest Income	(110.29)	(103.70)
Finance Costs	400.85	441.44
Operating Profit before working Capital Changes	1,899.27	2,580.33
Movements in Working Capital :		
Add : Adjustment For		
(Increase)/Decrease in Inventories	6.21	(807.37)
(Increase)/Decrease in Trade Receivables	(3,533.98)	(6,421.69)
(Increase)/Decrease in Loans and Advances	276.35	(412.10)
(Increase)/Decrease in Other Assets	(418.62)	(18.03)
Increase/(Decrease) in Trade Payables	1,490.02	715.27
Increase/(Decrease) in Other Liabilities	(28.62)	111.82
Increase/(Decrease) in Long term Liabilities	51.83	108.62
Increase/(Decrease) in Other Provisions	66.94	288.01
CASH GENERATED FROM OPERATIONS	(190.61)	(3,855.13)
Deduct Taxes paid (Net)	(405.94)	(593.94)
Net Cash Flow From Operating Activities	(596.54)	(4,449.06)
B. CASH FLOW FROM INVESTMENT ACTIVITIES		
Add : Adjustment For		
(Purchase)/Sale of Property, Plant and Equipment	(46.27)	(40.52)
(Purchase)/Sale of Intangible Assets	-	-
Proceed for Capital Work-in-progress	-	-
(Purchase)/Sale of Investment Property	-	-
(Purchase)/Sale of Equity Instruments	-	60.21
Purchase of Mutual Funds	-	-
Proceeds from Sale / Redemption of Mutual Funds	-	-
Purchase of Preference Shares	-	-
Proceeds from Sale/Redemption of Preference Shares	-	-
Purchase of Government or trust securities	-	-
Proceeds from Sale/Redemption of Government or trust securities	-	-
Purchase of debentures or bonds	-	-
Proceeds from Sale/Redemption of debentures or bonds	-	-
Purchase of Other Investments	(6.92)	(15.85)
Sale / Redemption of Other Investments	-	-
Loans and Advances given	-	-
Proceeds from Loans and Advances	-	-
Bank balances not considered as cash and cash equivalents	-	-
Investment in Term Deposit	(1,302.23)	(957.77)
Maturity of Term Deposits	-	-
Interest received	110.29	103.70
Dividend received	-	-
Net Cash Flow From Investment Activities	(1,245.13)	(850.23)
C. CASH FLOW FROM FINANCING ACTIVITIES		
Add : Adjustment For		
Proceeds from Issue of Share Capital	7,180.78	-
Buyback of Shares	-	-
Proceeds from Long Term Borrowings	25.22	-
Repayment of Long Term Borrowings	-	-
Proceeds from Short Term Borrowings	814.96	5,625.58
Repayment of Short Term Borrowings	-	-
Minority Interest Movement	-	-
Dividends Paid (including Dividend Distribution Tax)	-	-
Interest paid	(400.85)	(441.44)
Net Cash Flow From Financing Activities	7,620.11	5,184.14
NET CHANGE IN CASH AND CASH EQUIVALENTS [A+B+C]	5,778.44	(115.16)
Opening Cash & Cash Equivalents	66.77	181.93
Closing Cash and Cash Equivalents	5,845.21	66.77

Note:

The cash flow statement has been prepared under the indirect method as set out in Accounting Standard.

For Sugs Lloyd Limited

Santosh Kumar Shah
Chairman
DIN: 02248087
Date November 12, 2025
Place: Noida



INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM STANDALONE FINANCIAL RESULTS

**TO,
THE BOARD OF DIRECTORS OF
SUGS LLOYD LIMITED**

1. We have reviewed the unaudited standalone financial results of **Sugs Lloyd Limited** (the "Company") for the **half year ended 30th September, 2025** which are included in the accompanying 'Unaudited Standalone Financial Results for the half year ended 30th September, 2025 (the "Statement")'. The Statement has been prepared by the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, (the "Listing Regulations, 2015"), including relevant circulars issued by the SEBI from time to time.

2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors in their meeting held on November 12, 2025, has been prepared in accordance the recognition and measurement principles laid down in the Accounting Standard 25 "Interim Financial Reporting" ("AS 25"), prescribed under section 133, of the Companies Act, 2013 as amended read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.

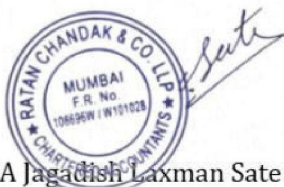
3. We conducted our review in accordance with Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the 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, we do not express an audit opinion.

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards 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 including the manner in which it is to be disclosed, or that it contains any material misstatement.

5. The Comparative financial information for the half year ended September 30, 2024 is based on the management certified financial statements and have not been subjected to any review. The figures for the half year ended 31st March 2025 are the balancing figure between audited figures for the full financial year and management certified figures for the half year ended September 30, 2024.

Our conclusion is not modified in respect of above matters.

For Ratan Chandak & Co. LLP
Chartered Accountants
Firm Reg. No. 108696W/W101028



CA Jagdish Laxman Sate
Partner
Membership No. 182935
UDIN: 25182935BMMIIML4900
Date: 12/11/2025
Navi Mumbai

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Consolidated Statement of Unaudited Financial Results for the Half year ended September 30, 2025

(All amounts are in lakhs, except stated otherwise)

Sr. No	Particulars	As on	
		Half yearly ended september 30, 2025 (2025-26)	Full year ended March 31, 2025
		Unaudited	Audited
(A)	EQUITY AND LIABILITIES		
1	<u>Shareholders' funds</u>		
a	Share capital	2,321.40	1,625.00
b	Reserves and surplus	9,906.99	2,239.25
c	Money received against share warrants	-	-
2	<u>Share application money pending allotment</u>	-	-
3	<u>Deferred Government grants</u>	-	-
4	<u>Non-current liabilities</u>		
a	Long-term borrowings	25.22	-
b	Deferred tax liabilities (Net)	-	(3.21)
c	Foreign Currency monetary item translation difference liability account	-	-
d	Other Long term liabilities	235.95	184.12
e	Long-term provisions	42.41	18.48
5	<u>Current liabilities</u>		
a	Short-term borrowings	8,297.48	7,482.53
b	Trade Payables:-		
i	Total outstanding dues of micro enterprises and small enterprises	138.32	94.88
ii	Total outstanding dues of creditors other than micro enterprises and small enterprises.	2,253.85	807.26
c	Other current liabilities	290.94	319.56
d	Short-term provisions	621.70	578.69
	Total	24,134.26	13,346.56
(B)	ASSETS		
1	<u>Non-current assets</u>		
a	Property, Plant and Equipment		
i	Tangible assets	136.59	109.29
ii	Producing Properties	-	-
iii	Intangible assets	-	-
iv	Pre-producing Properties	-	-
v	Tangible assets capital work-in-progress	-	-
vi	Intangible assets under development or work in progress	-	-
b	Non-current investments	217.98	209.56
c	Deferred tax assets (net)	1.26	-
d	Foreign Currency monetary item translation difference asset account	-	-
e	Long-term loans and advances	-	-
f	Other non-current assets	4,060.54	2,628.68
2	<u>Current assets</u>		
a	Current investments	-	-
b	Inventories	801.16	807.37
c	Trade receivables	12,410.11	8,876.14
d	Cash and cash equivalents	5,845.21	66.77
e	Bank Balance other than cash and cash equivalents	-	-
f	Short-term loans and advances	593.89	602.76
g	Other current assets	67.51	45.99
	Total	24,134.26	13,346.56

For Sugs Lloyd Limited



Santosh Kumar Shah
Chairman

DIN: 02248087

Date: November 12, 2025

Place: Noida



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Consolidated Statement of Unaudited Financial Results for the Half year ended September 30, 2025

(All amounts are in lakhs, except stated otherwise)

Sr. No	Particulars	For the period ending			Previous year ended
		6 months ended	Preceding 6 months ended	Corresponding 6 months ended	
		September 30, 2025 (H1 2025-26)	March 31, 2025 (H2 2024-25)	September 30, 2024 (H1 2024-25)	March 31, 2025
		Unaudited	Unaudited	Unaudited	Audited
I	Revenue from Operations	12,303.06	11,283.79	6,336.07	17,619.86
II	Other Income	111.56	61.42	105.94	167.36
III	Total Income (I + II)	12,414.62	11,345.21	6,442.01	17,787.22
IV	Expenses				
(a)	Cost of materials consumed	-	-	-	-
(b)	Purchases of stock-in-trade	7,004.10	6,962.65	4,066.25	11,028.90
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	6.21	(215.85)	(591.52)	(807.37)
(d)	Employee benefit expense	1,237.57	908.12	810.80	1,718.92
(e)	Finance Costs	390.42	316.47	124.97	441.44
(f)	Depreciation and amortisation expense	18.97	19.70	16.27	35.97
(g)	Other Expenses	2,167.60	2,041.23	1,061.60	3,102.83
	Total Expenses	10,824.87	10,032.32	5,488.37	15,520.69
V	Profit/(loss) before exceptional and extraordinary items and tax (III-IV)	1,589.75	1,312.89	953.64	2,266.53
VI	Exceptional items	-	-	-	-
VII	Profit before extraordinary items and tax (V - VI)	1,589.75	1,312.89	953.64	2,266.53
VIII	Extraordinary items	-	-	-	-
IX	Profit before tax (VII- VIII)	1,589.75	1,312.89	953.64	2,266.53
X	Tax Expense				
(a)	Current Tax	405.94	337.79	239.80	577.59
(b)	Deferred Tax (Asset)/Liabilities	1.95	(3.60)	3.87	0.27
(c)	Current Tax Expense Relating to Prior years	-	(83.42)	99.77	16.35
XI	Profit (Loss) for the period from continuing operations (IX-X)	1,181.86	1,062.12	610.20	1,672.32
XII	Profit/(loss) from discontinued operations before tax	-	-	-	-
XIII	Tax expenses of discontinued operations	-	-	-	-
XIV	Profit/(loss) from Discontinued operations (after tax) (XII-XIII)	-	-	-	-
XV	Share of Profit (Loss) of Associates	1.50	(58.56)	64.00	5.44
XVI	Profit (Loss) of Minority Interest	-	-	-	-
XVII	Net Profit (Loss) for the period (XIV+XV-XVI)	1,183.36	1,003.56	674.20	1,677.76
XVIII	Details of equity share capital				
	Paid-up equity share capital	2,321.40	1,625.00	1,625.00	1,625.00
	Face value of equity share capital (Per Share)	10.00	10.00	10.00	10.00
XIX	Earnings per share				
	Earnings per share (not annualised for half year / Period ended)				
	Basic earnings (loss) per share from continuing and discontinued operations	5.10	6.18	4.15	10.32
	Diluted earnings (loss) per share continuing and discontinued operations	5.10	6.18	4.15	10.32

Notes on Financial Results:-

- The above results have been reviewed by the Audit Committee and have been approved by the Board of Directors of the Company at their respective meetings held on November 12, 2025.
- The above Unaudited Financial Results of the Company for the Half year ended 30th September 2025 and year ended 31st March, 2025 have been prepared in accordance with the recognition and measurement principles laid down in applicable Accounting Standards ("AS") as prescribed under Companies Act, 2013, as amended, read with relevant rules thereunder and in terms of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.
- Company is in only one segment, hence Segment Reporting as per AS-17 is not applicable to the company.
- As per MCA notification dated 16th February 2015 companies whose shares are listed on SME exchange as referred to Chapter IX of SEBI (Issue of Capital and Disclosure Requirements) Regulation, 2018 are exempted from compulsory requirement of adoption of IND-AS.
- Earning per shares are calculated on weighted average of the share capital outstanding during the year. Quarterly Period EPS is not annualised.
- Previous year's/period's figure have been regrouped/rearranged wherever necessary.
- The figures for the Half year ended on 31st March 2025, 30th September 2024 are the balancing figures between the audited figures in respect of the full Financial Year. and the published unaudited figures of the Half year ended 30th September 2024.
- The company has completed initial public issue of its 6964000 Equity Share by way of fresh Equity Shares of Rs 10/- each at price of Rs 123.00 companies share got listed on SME Platform of BSE limited on September 5, 2025.

For Sugs Lloyd Limited


SUGS LLOYD LIMITED
Santosh Kumar Shah
Chairman
DIN: 02248087
Date: November 12, 2025
Place: Noida

SUGS LLOYD LIMITED
(Formerly Sugs Lloyd Private Limited)
(CIN:L74900DL2009PLC194400)
(Registered Address: Office No-8B, Mandawali, Fazalpur, Behind Narwana Apartments, Indraprastha Extension, New Delhi, East Delhi, Delhi-110092)
(Corporate Address: 2nd Floor, Logix Park, Plot No. A4 and 5 Sector 16, Noida, Gautam Buddha Nagar, Noida, Uttar Pradesh, India-201301)
Website: www.sugslloyds.com

Consolidated Cash Flow Statement

(All amounts are in lakhs, except stated otherwise)

Particulars	Period ended	Year ended
	Half yearly ended september 30, 2025 (H1 2025 26)	Full year ended March 31, 2025
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit as per P & L A/c. before Income Tax	1,591.25	2,271.97
Add : Adjustment For		
Depreciation and Amortisation Expense	18.97	35.97
Effect of Exchange Rate Change	-	-
Loss/(Gain) on Sale / Discard of Assets (Net)	-	-
Bad debt, provision for doubtful debts	-	-
Net Loss/(Gain) on Sale of Investments	-	(59.91)
Non Cash Expenses	-	-
Dividend Income	-	-
Interest Income	(110.29)	(103.70)
Finance Costs	400.85	441.44
Operating Profit before working Capital Changes	1,900.78	2,585.77
Movements in Working Capital :		
Add : Adjustment For		
(Increase)/ Decrease in Inventories	6.20	(807.37)
(Increase)/ Decrease in Trade Receivables	(3,533.98)	(6,421.69)
(Increase)/ Decrease in Loans and Advances	276.35	(412.10)
(Increase)/ Decrease in Other Assets	(418.62)	(18.03)
Increase/ (Decrease) in Trade Payables	1,490.02	715.27
Increase/ (Decrease) in Other Liabilities	(28.62)	111.82
Increase/ (Decrease) in Long term Liabilities	51.83	108.62
Increase/ (Decrease) in Other Provisions	66.94	288.01
CASH GENERATED FROM OPERATIONS	(189.10)	(3,849.69)
Deduct: Taxes paid (Net)	(405.94)	(593.94)
Net Cash Flow From Operating Activities	(595.04)	(4,443.62)
B. CASH FLOW FROM INVESTMENT ACTIVITIES		
Add : Adjustment For		
(Purchase)/Sale of Property, Plant and Equipment	(46.27)	(40.52)
(Purchase)/Sale of Intangible Assets	-	-
Proceed for Capital Work-in-progress	-	-
(Purchase)/Sale of Investment Property	-	-
(Purchase)/Sale of Equity Instruments	(1.50)	54.77
Purchase of Mutual Funds	-	-
Proceeds from Sale / Redemption of Mutual Funds	-	-
Purchase of Preference Shares	-	-
Proceeds from Sale/Redemption of Preference Shares	-	-
Purchase of Government or trust securities	-	-
Proceeds from Sale/Redemption of Government or trust securities	-	-
Purchase of debentures or bonds	-	-
Proceeds from Sale/Redemption of debentures or bonds	-	-
Purchase of Other Investments	(6.92)	(15.85)
Sale / Redemption of Other Investments	-	-
Loans and Advances given	-	-
Proceeds from Loans and Advances	-	-
Bank balances not considered as cash and cash equivalents	-	-
Investment in Term Deposit	(1,302.23)	(957.77)
Maturity of Term Deposits	-	-
Interest received	110.29	103.70
Dividend received	-	-
Net Cash Flow From Investment Activities	(1,246.63)	(855.67)
C. CASH FLOW FROM FINANCING ACTIVITIES		
Add : Adjustment For		
Proceeds from Issue of Share Capital	7,180.78	-
Buyback of Shares	-	-
Proceeds from Long Term Borrowings	25.22	-
Repayment of Long Term Borrowings	-	-
Proceeds from Short Term Borrowings	814.96	5,625.58
Repayment of Short Term Borrowings	-	-
Minority Interest Movement	-	-
Dividends Paid (including Dividend Distribution Tax)	-	-
Interest paid	(400.85)	(441.44)
Net Cash Flow From Financing Activities	7,620.11	5,184.14
NET CHANGE IN CASH AND CASH EQUIVALENTS [A+B+C]	5,778.44	(115.16)
Opening Cash & Cash Equivalents	66.77	181.93
Closing Cash and Cash Equivalents	5,845.21	66.77

Note:

The cash flow statement has been prepared under the indirect method as set out in Accounting Standard.

For Sugs Lloyd Limited

Santosh Kumar Shah

Chairman

DIN: 02248087

Date November 12, 2025

Place: Noida



INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM CONSOLIDATED FINANCIAL RESULTS

**TO THE BOARD OF DIRECTORS OF
SUGS LLOYD LIMITED**

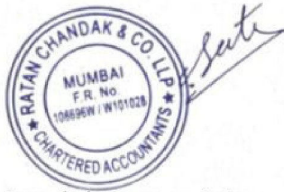
1. We have reviewed the Unaudited Consolidated Financial Results of "Sugs Lloyd limited" ("the Holding Company"), its Associate (the Holding Company and its Associate together referred to as "the Group") for the half year ended 30th September, 2025 which are included in the accompanying 'Unaudited Consolidated Financial Results for the half year ended 30th September, 2025' (the "Statement"). The Statement is being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended (the "Listing Regulations, 2015"), including relevant circulars issued by the SEBI from time to time.
2. This Statement, which is the responsibility of the Holding Company's management and has been approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard 25 "Interim Financial Reporting" ("AS 25"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement 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 of 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 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.
4. are not required to perform 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.
5. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement has not been prepared in all material respects in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India and has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. We did not review the interim financial statements of Vyna Electric Private Limited (Formerly as Levana Infra Private Limited) , its Associate, included in the unaudited financial results, which reflect total revenue of Rs.54,74,130 , total net profit of Rs.7,15,510 , for the half year ended 30th September, 2025, as considered in the unaudited financial results. These interim financial statements have been reviewed by other auditors whose reports have been furnished to us by the Management and our opinion in so far as it relates to the amounts and disclosures included in respect of it, is solely on report of other auditor.

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

7. The Comparative financial information for the half year ended September 30, 2024 is based on the management certified financial statements and have not been subjected to any review. The figures for the half year ended 31st March 2025 are the balancing figure between audited figures for the full financial year and management certified figures for the half year ended September 30, 2024.

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

For Ratan Chandak & Co. LLP
Chartered Accountants
Firm Reg. No. 108696W/W101028



CA Jagadish Laxman Sate
Partner
Membership No. 182935
UDIN: 25182935BMMIIMM3274
Date: 12/11/2025
Place: Navi Mumbai

SUGS LLOYD LIMITED
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Website: www.sugslloyds.com

ANNEXURE-2: CHANGE IN DESIGNATION OF MR. KAPIL DEV MARWAH AS A WHOLE TIME DIRECTOR TO EXECUTIVE DIRECTOR

Particulars	Mr. Kapil Dev Marwah
Reason for Change viz. appointment, re-appointment, resignation, removal, death or otherwise	Change in designation of Mr. Kapil Dev Marwah from a Whole Time Director to Executive Director of the company, subject to approval of the Members.
Effective Date of appointment	12th November, 2025
Terms of Appointment	Re-designated as Executive Director w.e.f. 12 th November 2025 till the end of his current term, i.e., up to 10th June 2029
Brief Profile	He is having of experience of 09 years. He has a track record in managing and executing construction projects. He leads our Company's core team, driving business growth and advancement.
Disclosures of relationships between Directors	Nil.
Information as required pursuant to BSE circular with ref No LIST/COMP/14/2018-19.	Mr. Kapil Dev Marwah is not debarred from holding the office of director by virtue of any SEBI order or any other such Authority.

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ANNEXURE-3: CHANGE IN DESIGNATION OF MRS. PRITI SHAH AS A MANAGING DIRECTOR TO WHOLE TIME DIRECTOR

Particulars	Mrs. Priti Shah
Reason for Change viz. appointment, re-appointment, resignation, removal, death or otherwise	Change in designation of Mrs. Priti shah categorized as Executive Director from a Managing Director to a Whole Time Director of the company, subject to approval of the Members.
Effective Date of appointment	12th November, 2025
Terms of Appointment	Re-designated as Whole Time Director w.e.f. 12 th November 2025 till the end of her current term, i.e., up to 10th June 2029 .
Brief Profile	She is having experience of 16 years. Her background includes work across multiple sectors, such as electrical transmission and distribution, electrical products, pulp and paper, and personal care products. Priti, with her experience navigating the intersections of HR, marketing, and finance, contributing to organizational success. She contributes to major policy decisions and helps develop business strategies, ensuring their effective execution. Her responsibilities also include managing business expansion and overall operations.
Disclosures of relationships between Directors	Spouse of Mr. Santosh Kumar Shah currently designated as Non-Executive Director of the company and proposed to be redesignated from Non-Executive Director to Executive Managing Director subject to approval of the members.
Information as required pursuant to BSE circular with ref No LIST/COMP/14/2018-19.	Mrs. Priti shah is not debarred from holding the office of director by virtue of any SEBI order or any other such Authority.

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ANNEXURE-4: MR. SANTOSH KUMAR SHAH FROM NON- EXECUTIVE DIRECTOR TO MANAGING DIRECTOR AS WELL AS EXECUTIVE CHAIRMAN OF THE COMPANY

Particulars	Mr. Santosh Kumar Shah
Reason for Change viz. appointment, re-appointment, resignation, removal, death or otherwise	Change in designation of Mr. Santosh Kumar shah categorized as a Non-Executive Director from a Non-Executive Director to an Executive Managing Director of the company, subject to approval of the Members.
Effective Date of appointment	12th November, 2025
Terms of Appointment	Re-designated as Executive Managing Director w.e.f. 12 th November 2025 for a period of 5 year, i.e., up to 11th November 2030 .
Brief Profile	Mr. Shah is a respected figure in the electrical transmission and distribution industry. His achievements have earned recognition from industry peers, government stakeholders, and electricity distribution companies
Disclosures of relationships between Directors	Spouse of Mrs. Priti Shah currently designated as Managing Director of the company and proposed to be redesignated from Managing Director to Whole Time Director subject to approval of members..
Information as required pursuant to BSE circular with ref No LIST/COMP/14/2018-19.	Mr. Santosh Kumar shah is not debarred from holding the office of director by virtue of any SEBI order or any other such Authority.