SUNGARNER ENERGIES LIMITED

(Formerly known as Sungarner Energies Private Limited)

Regd. Office : 1/5322 S/F Plot No.19A Gali No-13, Balbir Nagar Extension, New Delhi - 110032
Corp. Office : Plot No. 113, Udyog Kendra-II, Greater Noida, Gautam Budh Nagar, Uttar Pradesh, India, 201306
CIN:L34100DL2015PLC279632, Email: cfo@sungarner.com

CONSOLIDATED STATEMENT OF AUDITED FINANCIAL RESULTS
FOR THE HALF YEAR AND YEAR ENDED 31 MARCH 2025

(All amounts in ₹ lacs, unless otherwise stated)

Sl. No	Particulars	Half year ended			Year ended	
		31.03.2025	30.09.2024	31.03.2024	31.03.2025	31.03.2024
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1	**Income**					
	a) Revenue from operations	2,177.08	1,171.99	1,018.93	3,349.07	1,768.92
	b) Other income	11.36	3.63	2.27	15.00	16.04
	Total income	**2,188.43**	**1,175.62**	**1,021.20**	**3,364.06**	**1,784.96**
2	**Expenses**					
	a) Cost of material consumed	1,816.65	624.45	984.24	2,441.10	1,347.23
	b) (Increase)/decrease in the inventories of work in progress & finished goods	(257.80)	15.00	(431.74)	(242.80)	(432.13)
	c) Employee benefits expense	245.62	194.10	182.19	439.72	341.45
	d) Finance costs	98.79	35.34	16.48	134.13	39.78
	e) Depreciation and amortisation expense	13.67	10.35	7.11	24.02	13.81
	f) Other expenses	153.51	182.39	139.66	335.90	317.57
	Total expenses	**2,070.44**	**1,061.64**	**897.94**	**3,132.06**	**1,627.72**
3	**Profit/(loss) before exceptional item & tax (1-2)**	**117.99**	**113.98**	**123.26**	**232.00**	**157.24**
4	Exceptional Items	-	-	-	-	-
5	**Profit/(loss) before tax (3-4)**	**117.99**	**113.98**	**123.26**	**232.00**	**157.24**
6	Tax expense					
	- Current tax	31.31	16.58	40.52	47.89	55.48
	- Deferred tax	2.52	8.93	-	11.45	(5.48)
7	**Net Profit/(Loss) after tax (5-6)**	**84.16**	**88.47**	**82.74**	**172.66**	**107.24**
8	Paid-up Equity Share Captial (Face value of Rs.10/- each)	231.88	231.88	231.88	231.88	231.88
9	Reserves (excluding revaluation reserve)				891.86	726.24
10	Earnings per share (of Rs.10/- each) Basic & Diluted (Rs.)	3.63	3.82	4.03	7.45	5.22

Notes:-

1 The above Financial Results were reviewed by the Audit Committee and were thereafter approved by the Board of Directors at their meeting held on 30 May 2025.

2 The above results have been prepared in accordance with the recognition and measurement principles of Accounting Standard ("AS"), prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India.

3 **CONSOLIDATED STATEMENT OF ASSETS & LIABILITIES**

(All amounts in ₹ lacs, unless otherwise stated)

Particulars	Consolidated	
	As at 31.03.2025	As at 31.03.2024
EQUITY AND LIABILITIES		
1 Shareholders' funds		
a) Share capital	231.88	231.88
b) Reserves and surplus	891.86	726.24
Total Equity	**1,123.73**	**958.12**
2 Liabilities		
Non-current liabilities		
a) Long-Term Borrowings	469.83	12.65
b)) Deferred tax liabilities	23.05	11.60
c) Other long-term liabilities	-	14.00
d) Long-term provisions	32.72	27.48
Total non-current liabilities	**525.60**	**65.73**
Current liabilities		
a) Short-Term Borrowings	968.94	557.10
b) Trade payables		
(i) Total outstanding dues of micro enterprises and small enterprises; and	125.45	81.88
(ii) Total outstanding dues of creditors other than micro enterprises and small	1,083.55	68.44
c) Other current liabilities	141.34	60.94
d) Short-term provisions	47.98	58.65
Total current liabilities	**2,367.25**	**827.02**
Total equity and liabilities	**4,016.58**	**1,850.86**
Assets		
1 Non-current assets		
a) Property, Plant and Equipment and Intangible assets		
(i) Property, Plant and Equipment	417.07	234.75
(ii) Intangible assets	1.59	0.98
(iii) Capital work-in-progress	-	-
b) Deferred tax assets (Net)	-	-
c) Non-current investment	-	-
d) Long-term loans and advances	9.90	-
e) Other non-current assets	3.09	2.50
Total non-current assets	**431.66**	**238.23**
2 Current assets		
a) Inventories	1,241.16	574.05
b) Trade receivables	1,915.44	742.26
c) Cash and cash equivalents	46.38	30.37
d) Short-term loans and advances	170.91	235.69
e) Other current assets	211.04	30.26
Total current assets	**3,584.93**	**1,612.63**
Total assets	**4,016.58**	**1,850.86**

4 **CONSOLIDATED STATEMENT OF CASH FLOWS** (All amounts in ₹ lacs, unless otherwise stated)

		For the year ended	
		As at 31.03.2025	**As at 31.03.2024**
A.	**Cash flow from operating activities**		
	Profit/(loss) before tax	231.99	157.25
	Adjustments for :		
	Depreciation and amortisation expense	24.02	13.81
	Adjustment for consolidation	-	73.31
	Interest income	4.48	-
	Interest expense and finance cost	134.13	39.78
	Unrealised foreign currency (gain)/loss	-	0.01
		394.62	**284.16**
	Changes in assets and liabilities		
	(Increase) / Decrease in inventories	(667.11)	(574.05)
	(Increase) / Decrease in trade receivables	(1,173.18)	(742.27)
	(Increase) / Decrease in long term loans and advances	(9.90)	-
	(Increase) / Decrease in short term loans and advances	64.78	(235.69)
	(Increase) / Decrease in other assets	(181.38)	(32.76)
	Increase / (decrease) in trade payables	1,058.67	150.33
	Increase / (decrease) in short term provisions	(17.14)	8.62
	Increase / (decrease) in long term provisions	5.24	27.48
	Increase / (decrease) in other liabilities	66.40	74.95
	Cash generated from operating activities	**(459.03)**	**(1,039.23)**
	Taxes paid (net of refunds)	(54.94)	-
	Net cash generated from operating activities	**(513.97)**	**(1,039.23)**
B.	**Cash Flow from Investing Activities**		
	Purchase of tangible and intangible assets	(204.94)	(59.07)
	Net cash generated from/(used in) investing activities	**(204.94)**	**(59.07)**
C.	**Cash flows from financing activities**		
	Interest & Finance Cost	(134.13)	(39.78)
	Proceeds from issues of equity shares	-	598.70
	(Repayments) / proceeds of long term borrowings	457.18	12.65
	(Repayments) / proceeds of short term borrowings	411.85	557.10
	Net cash generated from/(used in) financing activities	**734.91**	**1,128.68**
	Net increase/(decrease) in cash and cash equivalents (A+B+C)	**16.01**	**30.37**
	Cash and cash equivalents at the beginning of year	30.37	-
	Cash and cash equivalents at the end of year	**46.38**	**30.37**

* The above statement of cash flow has been prepared under the 'Indirect Method'.

5 The Company is mainly involved into the business of Manufacturing, Design, Engineering of Power Equipments and Appliances such as Online UPS, Solar Inverters, EV Chargers, Storage Solutions (Lead Acid and Lithium-ion), Solar Equipment and Installation and Commissioning of Solar Power Plants of trading of agriculture and food products. Hence, the Company has a single reportable segment as per the Accounting Standard - 17.

6 The figures for the previous period have been regrouped / rearranged / reclassified wherever necessary.

7 The consolidated financial results for the quarter and year ended on 31 March 2025 includes the following entities of the Group:

Sr.No.	Name of Entity	Relation
1	Seltrik Electric India Private Limited (w.e.f. 10 February 2024)	Subsidiary Company
2	Sungarner Green Asset Private Limited (w.e.f. 22 June 2024)	Subsidiary Company
3	SG SPV (MP-1) Private Limited (w.e.f. 2 January 2025)	Step-down Subsidiary Company
4	SG SPV (MP-2) Private Limited (w.e.f. 1 January 2025)	Step-down Subsidiary Company

For and on the Behalf of Board of
Sungarner Energies Limited
(Formerly known as Sungarner Energies Private Limited)

SD/-

Sumit Tiwari
Managing Director
DIN 07047276

Date: 30 May 2025
Place: Noida, UP