SUNGARNER ENERGIES LIMITED

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Corp. Office : Plot No. 113, Udyog Kendra-II, Greater Noida, Gautam Budh Nagar, Uttar Pradesh, India, 201306
CIN: U34100DL2015PLC279632, Email: cwgmbs@gmail.com

STATEMENT OF CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE HALF YEAR AND YEAR ENDED 31 MARCH 2026

(All amounts in ₹ lacs, unless otherwise stated)

Sl. No	Particulars	Half year ended			Year ended	
		31/03/2026	30/09/2025	31/03/2025	31.03.2026	31.03.2025
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1	**Income**					
	a) Revenue from operations	4,895.42	2,527.13	2,177.08	7,422.55	3,349.07
	b) Other income	9.38	1.91	11.35	11.29	15.00
	Total income	**4,904.80**	**2,529.04**	**2,188.43**	**7,433.84**	**3,364.07**
2	**Expenses**					
	a) Cost of material consumed	4,597.98	1,857.13	1,816.65	6,455.11	2,473.17
	b) (Increase)/decrease in the inventories of work in progress & finished goods	-682.40	(97.92)	(257.81)	(780.32)	(242.80)
	c) Employee benefits expense	251.84	233.06	245.63	484.90	439.72
	d) Finance costs	134.62	101.73	98.79	236.35	134.13
	e) Depreciation and amortisation expense	19.75	11.63	13.67	31.38	24.02
	f) Other expenses	171.26	274.09	153.51	445.35	303.83
	Total expenses	**4,493.05**	**2,379.72**	**2,070.44**	**6,872.77**	**3,132.07**
3	**Profit/(loss) before exceptional item & tax (1-2)**	**411.75**	**149.32**	**117.99**	**561.07**	**232.00**
4	Exceptional Items	-		-	-	-
5	**Profit/(loss) before tax (3-4)**	**411.75**	**149.32**	**117.99**	**561.07**	**232.00**
6	Tax expense					
	- Current tax	130.64	45.68	31.31	176.32	47.89
	Current tax for earlier year	-			-	7.05
	- Deferred tax	0.48	1.50	2.52	1.98	11.45
7	**Net Profit/(Loss) after tax (5-6)**	**280.63**	**102.14**	**84.16**	**382.77**	**165.61**
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)			-	1,274.63	891.86
10	Earnings per share (of Rs.10/- each)					
	Basic & Diluted (Rs.)	12.10	4.40	3.63	16.51	7.14

Notes:-

1. The above consolidated Financial Results were reviewed by the Audit Committee and were thereafter approved by the Board of Directors at their meeting held on 26 May 2026.

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 31.03.2026	As at 31.03.2025
EQUITY AND LIABILITIES		
1 Shareholders' funds		
a) Share capital	231.88	231.88
b) Reserves and surplus	1,274.63	891.86
Total Equity	**1,506.51**	**1,123.74**
2 Liabilities		
Non-current liabilities		
a) Long-Term Borrowings	1,517.73	469.83
b)) Deferred tax liabilities	25.02	23.05
c) Other long-term liabilities	-	-
d) Long-term provisions	36.30	32.72
Total non-current liabilities	**1,579.05**	**525.60**
Current liabilities		
a) Short-Term Borrowings	1,207.52	968.94
b) Trade payables		
(i) Total outstanding dues of micro enterprises and small enterprises; and	81.14	125.45
(ii) Total outstanding dues of creditors other than micro enterprises and	1,223.63	1,083.55
c) Other current liabillities	1,445.80	141.32
d) Short-term provisions	93.12	47.98
Total current liabilities	**4,051.21**	**2,367.24**
Total equity and liabilities	**7,136.77**	**4,016.58**
Assets		
1 Non-current assets		
a) Property, Plant and Equipment and Intangible assets		
(i) Property, Plant and Equipment	1,256.13	417.07
(ii) Intangible assets	1.24	1.59
(iii) Capital work-in-progress	-	-
b) Deferred tax assets (Net)	-	-
c) Non-current investment	258.51	-
d) Long-term loans and advances	152.92	-
e) Other non-current assets	6.30	12.99
Total non-current assets	**1,675.10**	**431.65**
2 Current assets		
a) Current investment	55.00	-
b) Inventories	1,717.90	1,241.16
c) Trade receivables	968.77	1,915.44
d) Cash and cash equivalents	106.52	46.38
e) Short-term loans and advances	2,440.46	180.97
f) Other current assets	173.02	200.98
Total current assets	**5,461.67**	**3,584.93**
Total assets	**7,136.77**	**4,016.57**

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

		For the year ended	
		31.03.2026	**31.03.2025**
A.	**Cash flow from operating activities**		
	Profit/(loss) before tax	561.07	232.00
	Adjustments for :		
	Depreciation and amortisation expense	31.38	24.02
	Interest income	(8.13)	4.48
	Interest expense and finance cost	236.35	134.13
	Provision for employee benefits	6.65	6.10
		827.32	**400.73**
	Changes in assets and liabilities		
	(Increase) / Decrease in inventories	(476.74)	(667.11)
	(Increase) / Decrease in trade receivables	946.68	(1,173.18)
	(Increase) / Decrease in loans and advances	(2,259.49)	72.59
	(Increase) / Decrease in other assets	16.52	(199.07)
	Increase / (decrease) in trade payables	116.27	1,058.67
	Increase / (decrease) in provisions	(2.62)	(18.01)
	Increase / (decrease) in other liabilities	1,298.18	66.41
	Cash generated from operating activities	**466.12**	**(458.97)**
	Taxes paid (net of refunds)	(131.64)	(54.94)
	Net cash generated from operating activities	**334.49**	**(513.92)**
B.	**Cash Flow from Investing Activities**		
	Purchase of tangible and intangible assets	(870.09)	(204.95)
	Investment made	(313.51)	-
	Interest received	8.13	-
	Loans given	(152.92)	-
	Investment in fixed deposits	(20.49)	-
	Net cash generated from/(used in) investing activities	**(1,348.88)**	**(204.95)**
C.	**Cash flows from financing activities**		
	Interest & Finance Cost	(230.05)	(134.13)
	Proceeds from issues of equity shares		
	(Repayments) / proceeds of long term borrowings	1,047.92	457.15
	(Repayments) / proceeds of short term borrowings	238.58	411.85
	Net cash generated from/(used in) financing activities	**1,056.45**	**734.87**
	Net increase/(decrease) in cash and cash equivalents (A+B+C)	**42.05**	**16.01**
	Cash and cash equivalents at the beginning of year	46.38	30.37
	Cash and cash equivalents at the end of year	**88.43**	**46.38**

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

5 The Holding 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 Government of India has consolidated 29 existing labour legislations into a unified framework comprising four Labour Codes, namely the Code on Wages, 2019, the Code on Social Security, 2020, the Industrial Relations Code, 2020 and the Occupational Safety, Health and Working Conditions Code, 2020 (collectively referred to as the "New Labour Codes"). These Codes have become effective from November 21, 2025. The Ministry of Labour and Employment has issued draft Central Rules and related FAQs to facilitate assessment of the financial impact arising from the implementation of the New Labour Codes.
The Company has accounted for the incremental liability for its employees, to the extent ascertainable, in the financial statements for the year ended March 31, 2026. The Company will continue to monitor developments relating to the New Labour Codes and evaluate the impact, if any, on its employee benefit obligations and related compliances.

7 The consolidated financial results for the six months ended on 31 March 26 includes the following entities of the Group:

S.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	SGRAJWAS Solar Private Limited (w.e.f. 15 Dec 2025)	Subsidiary Company
4	SG SPV (MP-1) Private Limited (w.e.f. 2 January 2025)	Step-down Subsidiary Company
5	SG SPV (MP-2) Private Limited (w.e.f. 2 January 2025)	Step-down Subsidiary Company

8 The consolidated financial results include the results for the half year ended 31 March 2026, being the balancing figures between the audited figures in respect of the full financial year ended 31 March 2026 and the figures for the half year ended 30 September 2025.

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

For and Behalf of Board of
Sungarner Energies Limited

SD/-

Sumit Tiwari
Managing Director
DIN 07047276

Date: 26 May 2026
Place: Noida, UP