



SAMPANN UTPADAN INDIA LIMITED

(FORMERLY KNOWN AS S E POWER LTD)

CIN NO. L40106GJ2010PLC091880

Date: 25.04.2026

The Manager
Department of Corporate Relationship
BSE Limited
25 P. J. Towers, Dalal Street
Mumbai-400001

The Asstt. Vice President
National Stock Exchange of India Limited
Exchange Plaza, BandraKurla Complex
Bandra (East)
Mumbai-400051

Scrip Code/ Symbol: at BSE-534598, at NSE- SAMPANN

Sub.: Outcome of Board Meeting held on April 25, 2026, as per Regulations 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir,

With reference to our intimation letter dated April 17, 2026 regarding the Board Meeting, we wish to inform you that the Board of Directors of the Company at its meeting held on April 25, 2026 has inter alia:

- 1- Approved the Audited Financial Statements (Standalone and Consolidated) for the financial year ended March 31, 2026 and Financial Results (Standalone and Consolidated) for the quarter/year ended March 31, 2026 as recommended by the Audit Committee. is enclosed as “**Annexure A**”.
- 2- Appointment M/s. P A K M & Associates., Chartered Accountants as Internal Auditor for FY 2026-27; Disclosures required under Regulation 30 read with Schedule III of the SEBI Listing Regulations read along with SEBI Master Circular no. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026“**Annexure B**”.
- 3- Appointment M/s. Y S Thakar & Co., Cost Accountant as Cost Auditor for FY 2026-27; The Disclosures required under Regulation 30 read with Schedule III of the SEBI Listing Regulations read along with SEBI Master Circular no. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026, is provided in ‘**Annexure C**’.

The meeting of Board of Directors commenced at 12:30 P. M. and concluded at 13:40 P. M. Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, we enclose the following:

- a. Statements showing the Audited Financial Results (Standalone and Consolidated) for quarter/year ended March 31, 2026.
- b. Auditor’s Reports with unmodified opinions on Audited Financial Results-Standalone and Consolidated.



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- c. Declaration pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Kindly keep the same in your record.

Thanking You,

Yours Faithfully,

For Sampann Utpadan India Limited
(Formerly Known as S. E. Power Limited)

(Saurabh Agrawal)
Company Secretary

INDEPENDENT AUDITOR'S REPORT ON THE AUDITED CONSOLIDATED QUARTERLY AND YEAR TO DATE FINANCIAL RESULTS OF SAMPANN UTPADAN INDIA LIMITED (FORMERLY KNOWN AS S. E. POWER LIMITED) PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 (AS AMENDED)

To
The Board of Directors of
Sampann Utpadan India Limited
(Formerly Known as S. E. Power Limited)
Vadodara

OPINION

We have audited the accompanying consolidated quarterly and year to date financial results of Sampann Utpadan India Limited ('the Company') and its Wholly Owned Subsidiary Company (holding company and its subsidiary together referred to as 'the Group') for the quarter ended March 31, 2026 and the year-to-date results for the period from April 1, 2025 to March 31, 2026 ('the Statement'), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').

In our opinion and to the best of our information and according to the explanations given to us and based on the financial information of the subsidiary, the Statement:

- i. includes the financial results of Wholly Owned Subsidiary Company M/s Shubham Electrochem Limited ('Subsidiary Company');
- ii. presents in accordance with the requirements of the Listing Regulations in this regard; and
- iii. gives a true and fair view in conformity with the applicable Indian Accounting Standards ('Ind AS') prescribed under Section 133 of the Companies Act, 2013 ('the Act') read with relevant rules issued thereunder, and other accounting principles generally accepted in India of the consolidated net profit and other comprehensive income and other financial information of the Group for the quarter ended March 31, 2026 as well as the year to date results for the period from April 1, 2025 to March 31, 2026.

BASIS FOR OPINION

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Results section of our report. We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Act, and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



MANAGEMENT'S RESPONSIBILITIES FOR THE STATEMENT

The Statement has been prepared on the basis of consolidated audited financial statements. The Holding Company's Board of Directors are responsible for the preparation of the Statement that give a true and fair view of the consolidated net profit and other comprehensive income and other financial information of the Group in accordance with the applicable accounting standards prescribed under Section 133 of the Act 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 respective Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the Statement by the Directors of the Holding Company, as aforesaid.

In preparing the Statement, the respective Board of Directors of the companies included in the Group are responsible for assessing ability of the Group to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group are responsible for overseeing the financial reporting process of the Group.

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE STATEMENT

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Standards on Auditing, specified under Section 143(10) of the Act, will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with Standards on Auditing, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Holding Company has adequate internal financial controls with reference to the financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.



- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under the Listing Regulations
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial statements/financial information of the entities within the Group to express an opinion on the Statement. We are responsible for the direction, supervision and performance of the audit of financial information of Subsidiary Company included in the consolidated financial results of which we are the independent auditors. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Holding Company and Subsidiary Company included in the Statement of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.

OTHER MATTER

The annual financial results include the results for the quarter ended 31 March 2025 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

Our report on the Statement is not modified.

Place : Agra

Date : 25th April 2026

**For D. Tayal & Jain
Chartered Accountants
Firm Reg. No. 011181C**


**(CA. DEEPAK TAYAL)
Proprietor
Membership No. 073102**

UDIN: 26073102 YXRSVL6789



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Regd. Off: Survey No. 54/B, Pratapnagar, Jarod-Savli Road, Samlaya, Vadodara-391520 (Guj.)

Tel.: +91 2667 251566, E-mail: cs@suil.in, Website: www.suil.in

STATEMENT OF STANDALONE AUDITED FINANCE RESULTS FOR THE QUARTER YEAR ENDED 31ST MARCH, 2026

PART-A		(Rs. in Lakh)				
Sr. No.	Particulars	Three Months Ended			Year Ended	
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
I	Revenue from Operations	3,874.65	3,637.22	3,237.64	14,264.20	9,750.88
	Other Income	26.21	21.48	17.51	96.10	31.68
	Total Revenue	3,900.86	3,658.70	3,255.15	14,360.30	9,782.57
II	Expenses:					
	Cost of Operations	3,098.80	2,884.77	2,484.25	11,394.17	8,127.68
	Change in Stock	43.54	(9.20)	24.16	(6.86)	87.30
	Employee Benefit Expenses	126.31	127.49	106.38	446.20	365.80
	Financial Costs	46.06	34.71	30.19	140.08	101.12
	Depreciation and Amortization Expenses	159.28	141.92	140.51	593.15	570.07
	Other Expenses	265.37	225.77	210.12	885.79	802.80
	Total Expenses	3,739.37	3,405.47	2,995.62	13,452.53	10,054.77
III	Profit before Exceptional Items and Tax	161.50	253.23	259.53	907.76	(272.21)
IV	Exceptional Items	-	-	-	-	-
	Sale of Extended Producer Responsibility (EPR) Certificate	-	-	475.86	-	811.23
V	Profit before Tax	161.50	253.23	735.40	907.76	539.02
VI	Tax Expense:					
	(1) Current Tax	-	-	-	-	-
	(2) Deferred Tax	40.65	63.73	189.71	228.47	140.47
	(3) Previous Year Income Tax	-	-	-	-	-
	(4) Mat Credit Entitlement Written off	-	-	-	-	-
VII	Profit/(Loss) from the period	120.85	189.50	545.69	679.29	398.55
VIII	Other Comprehensive Income:					
a)	i) Items that will not be reclassified to profit and loss	-	-	-	-	-
	ii) Income tax relating to items that will not be reclassified to profit and loss	-	-	-	-	-
b)	i) Items that will be reclassified to profit and loss	-	-	-	-	-
	ii) Income tax relating to items that will be reclassified to profit and loss	-	-	-	-	-
IX	Total Comprehensive Income for the period	120.85	189.50	545.69	679.29	398.55
	Paid-up Equity Share Capital (Face Value of Rs. 10/-)	4,881.00	4,881.00	4,061.00	4,881.00	4,061.00
	Other Equity as per statement of assets and liabilities	-	-	-	(726.15)	(3,365.25)
X	Earning per Equity Share:					
	(1) Basic	0.25	0.39	1.34	1.39	0.98
	(2) Diluted	0.25	0.39	1.34	1.39	0.98



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STATEMENT OF STANDALONE AUDITED ASSETS AND LIABILITIES AS AT 31ST MARCH, 2026

PART-B

(Rs. in Lakh)

Sr. No.	Particulars	Year Ended	Year Ended
		31.03.2026	31.03.2025
		(Audited)	(Audited)
I	ASSETS		
	(1) Non Current Assets		
	(a) Property, Plant and Equipment and Intangible		
	(i) Property, Plant and Equipment	8,624.76	7,361.31
	(ii) Intangible assets	-	-
	(iii) Capital work-in-progress	-	-
	(iv) Intangible assets under development	-	-
	(b) Non Current Investments	75.00	75.00
	(c) Deferred tax assets (net)	967.12	1,195.58
	(d) Long term loans and advances	2.93	2.95
	(e) Other non-current assets	-	-
	(2) Current Assets		
	(a) Current Investments	35.02	32.19
	(b) Inventories	1,418.24	925.72
	(c) Trade receivables	1,341.30	1,162.90
	(d) Cash and cash equivalents	4.63	4.69
	(e) Short term loans and advances	266.26	172.85
	(f) Current Tax Assets (Net)	360.10	59.96
	(g) Other current assets	1,791.85	1,017.47
	Total Assets	14,887.19	12,010.64
II	EQUITY AND LIABILITIES		
	(1) Shareholders' Funds		
	(a) Equity Share capital	4,881.00	4,061.00
	(b) Reserves and Surplus	(726.15)	(3,365.25)
	(c) Money received against Share Warrants	194.93	889.88
	(2) Liabilities		
	Non-current liabilities		
	(a) Long- term borrowings	7,908.62	8,430.66
	(b) Deferred tax liabilities (Net)	-	-
	(c) Other Long term Liabilities	-	-
	(d) Long term provisions	24.85	15.96
	(3) Current liabilities		
	(a) Short Term Borrowings	1,526.26	1,030.81
	(b) Current Maturity of long term borrowings	236.55	128.60
	(c) Trade payables		
	- total outstandingd ues to micro small and medium enterprises	619.08	699.71
	-total outstandingd ues to others	62.80	57.80
	(d) Other current liabilities	159.25	61.47
	(e) Short term Provisions	-	-
	Total Equity and Liabilities	14,887.19	12,010.64





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STANDALONE SEGMENT REPORTING FOR THE QUARTER/YEAR ENDED 31ST MARCH, 2026

PART-C

Sr. No.	Particulars	Three Months Ended			Year Ended	
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1	Segment Revenue					
	(a) Non Conventional Energy	5.97	3.26	5.56	29.61	28.50
	(b) Reclaimed Rubber	3,868.68	3,633.96	3,232.08	14,234.58	9,722.39
	(c) Other	-	-	-	-	-
	Total	3,874.65	3,637.22	3,237.64	14,264.20	9,750.88
	Less: Inter Segment Revenue	-	-	-	-	-
	Net Income from Operations	3,874.65	3,637.22	3,237.64	14,264.20	9,750.88
2	Segment Results:					
	Profit/(Loss) before tax, interest and Exceptional Items					
	(a) Non Conventional Energy	(34.21)	(39.31)	(35.61)	(136.72)	(138.76)
	(b) Reclaimed Rubber	215.56	305.77	307.82	1,088.46	(64.01)
	(c) Other	-	-	-	-	-
	Total	181.35	266.46	272.21	951.74	(202.77)
	Less:					
	(i) Finance costs	46.06	34.71	30.19	140.08	101.12
	Add:					
	(i) Other Un-allocable Income	26.21	21.48	17.51	96.10	31.68
	(ii) Exceptional items Income	-	-	475.86	-	811.23
	Total Profit/(Loss) Before Tax	161.50	253.23	735.40	907.76	539.02
3	Segment Assets					
	(a) Non Conventional Energy	1,102.23	1,097.36	1,210.16	1,102.23	1,210.16
	(b) Reclaimed Rubber	13,784.96	13,309.46	10,800.48	13,784.96	10,800.48
	(c) Other	-	-	-	-	-
	Total	14,887.19	14,406.82	12,010.64	14,887.19	12,010.64
4	Segment Liabilities					
	(a) Non Conventional Energy	10.87	5.81	12.05	10.87	12.05
	(b) Reclaimed Rubber	10,526.54	10,172.09	10,412.96	10,526.54	10,412.96
	(c) Other	-	-	-	-	-
	Total	10,537.41	10,177.90	10,425.01	10,537.41	10,425.01
5	Capital Employed (Segment Assets- Segment Liabilities)					
	(a) Non Conventional Energy	1,091.36	1,091.56	1,198.11	1,091.36	1,198.11
	(b) Reclaimed Rubber	3,258.41	3,137.37	387.52	3,258.41	387.52
	(c) Other	-	-	-	-	-
	Total	4,349.77	4,228.92	1,585.63	4,349.77	1,585.63

Notes:

- The above financial results have been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard prescribed under the Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India and in accordance with the requirement of Regulation 33 of SEBI (Listing Obligation and Disclosures Requirements) Regulation 2015, as amended.
- The above results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 25.04.2026. The Statutory Auditor of the Company have carried out a limited review of the aforesaid results in terms of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015. The Statutory Auditors have expressed an Unmodified Opinion.
- There are no changes in the Accounting Policy of the company during the Period under Review.
- The Company has two primary business segments i.e. Non-Conventional Energy Division and Reclaimed Rubber Division.
- Previous periods / year's figures have been reclassified/ regrouped whenever necessary to conform to current period presentation.

Place : New Delhi
 Date : 25.04.2026

For and on behalf of Board of Directors


 SACHIN AGARWAL
 MANAGING DIRECTOR

M/S SAMPANN UTPADAN INDIA LIMITED
(FORMERLY KNOWN AS M/S S. E. POWER LIMITED)
Cash Flow Statement for the year ended on 31st March, 2026

Particulars	31-03-2026	31-03-2025
Cash Flows from Operating Activities:		
Net Profit before taxation, and extraordinary items	9,07,76,602	(2,72,20,504)
Adjustments for		
Depreciation	5,93,15,393	5,70,07,096
Interest Expense	1,40,07,628	1,01,11,881
Interest Income	(1,80,274)	(4,31,416)
Profit on Sale of Fixed Assets	-	-
Provision for Gratuity	9,95,529	18,38,153
Accumulated Depreciation		
Operating Profit before working capital changes	16,49,14,878	4,13,05,210
Adjustments for		
Short Term Loans & Advances	(11,67,91,496)	(10,44,04,340)
Inventories and Trade Receivable	(6,70,91,219)	(2,29,57,896)
Current Liabilities & Provisions	21,08,503	76,46,075
Cash generated from operations	(1,68,59,334)	(7,84,10,951)
Direct Taxes	-	-
Cash flow before extraordinary item	(1,68,59,334)	(7,84,10,951)
Extraordinary items	-	8,11,22,601
Net Cash from / (used) Operating activities	(1,68,59,334)	27,11,650
Cash Flows from Investing Activities:		
Interest Income	1,80,274	4,31,416
Proceed from Equity Capital	-	-
Purchase of Fixed Assets	(18,56,60,744)	(7,24,83,842)
Sale of Fixed assets	-	-
Purchase of Trade Investments	(2,82,603)	19,66,087
Decrease/(Increase) in Long Term Loans and Advances	2,245	-
Net Cash from / (used) Investing activities	(18,57,60,827)	(7,00,86,339)
Net Cash from Financing activities:		
Proceeds/(Repayment) Short Term Borrowings	6,03,40,964	42,42,826
Proceeds/(Repayment) of Long Term Borrowings	(5,22,04,960)	(1,57,90,145)
Proceeds/(Repayment) of Share Warrants	20,84,85,000	8,89,87,500
Proceeds/(Repayment) of Other Long Term Borrowings	-	-
Interest Expenses	(1,40,07,628)	(1,01,11,881)
Net Cash from / (used) Financing activities	20,26,13,376	6,73,28,299
Net Increase in Cash & Cash equivalents	(6,784)	(46,390)
Cash & Cash equivalents at beginning of period	4,69,395	5,15,785
Cash & Cash equivalents at end of period	4,62,611	4,69,395



INDEPENDENT AUDITOR'S REPORT ON THE AUDITED CONSOLIDATED QUARTERLY AND YEAR TO DATE FINANCIAL RESULTS OF SAMPANN UTPADAN INDIA LIMITED (FORMERLY KNOWN AS S. E. POWER LIMITED) PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 (AS AMENDED)

To
The Board of Directors of
Sampann Utpadan India Limited
(Formerly Known as S. E. Power Limited)
Vadodara

OPINION

We have audited the accompanying consolidated quarterly and year to date financial results of Sampann Utpadan India Limited ('the Company') and its Wholly Owned Subsidiary Company (holding company and its subsidiary together referred to as 'the Group') for the quarter ended March 31, 2026 and the year-to-date results for the period from April 1, 2025 to March 31, 2026 ('the Statement'), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').

In our opinion and to the best of our information and according to the explanations given to us and based on the financial information of the subsidiary, the Statement:

- i. includes the financial results of Wholly Owned Subsidiary Company M/s Shubham Electrochem Limited ('Subsidiary Company');
- ii. presents in accordance with the requirements of the Listing Regulations in this regard; and
- iii. gives a true and fair view in conformity with the applicable Indian Accounting Standards ('Ind AS') prescribed under Section 133 of the Companies Act, 2013 ('the Act') read with relevant rules issued thereunder, and other accounting principles generally accepted in India of the consolidated net profit and other comprehensive income and other financial information of the Group for the quarter ended March 31, 2026 as well as the year to date results for the period from April 1, 2025 to March 31, 2026.

BASIS FOR OPINION

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Results section of our report. We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Act, and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



MANAGEMENT'S RESPONSIBILITIES FOR THE STATEMENT

The Statement has been prepared on the basis of consolidated audited financial statements. The Holding Company's Board of Directors are responsible for the preparation of the Statement that give a true and fair view of the consolidated net profit and other comprehensive income and other financial information of the Group in accordance with the applicable accounting standards prescribed under Section 133 of the Act 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 respective Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the Statement by the Directors of the Holding Company, as aforesaid.

In preparing the Statement, the respective Board of Directors of the companies included in the Group are responsible for assessing ability of the Group to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group are responsible for overseeing the financial reporting process of the Group.

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE STATEMENT

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Standards on Auditing, specified under Section 143(10) of the Act, will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with Standards on Auditing, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Holding Company has adequate internal financial controls with reference to the financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.



- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under the Listing Regulations
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial statements/financial information of the entities within the Group to express an opinion on the Statement. We are responsible for the direction, supervision and performance of the audit of financial information of Subsidiary Company included in the consolidated financial results of which we are the independent auditors. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Holding Company and Subsidiary Company included in the Statement of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.

OTHER MATTER

The annual financial results include the results for the quarter ended 31 March 2025 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

Our report on the Statement is not modified.

Place : Agra

Date : 25th April 2026

**For D. Tayal & Jain
Chartered Accountants
Firm Reg. No. 011181C**



**(CA. DEEPAK TAYAL)
Proprietor
Membership No. 073102**

UDIN: 26073102YXR5VL6789



SAMPANN UTPADAN INDIA LIMITED

(Formerly Known as S. E. Power Limited) CIN : L40106GJ2010PLC091880

Regd. Off: Survey No. 54/B, Pratapnagar, Jarod-Savli Road, Samlaya, Vadodara-391520 (Guj.)

Tel.: +91 2667 251566, E-mail: cs@suil.in, Website: www.suil.in

STATEMENT OF CONSOLIDATED AUDITED FINANCE RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2026

PART-A		(Rs. in Lakh)				
Sr. No.	Particulars	Three Months Ended			Year Ended	
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
I	Revenue from Operations	3,874.05	3,637.22	3,237.04	11,264.20	9,750.88
	Other Income	26.21	21.48	17.51	96.10	31.68
	Total Revenue	3,900.86	3,658.70	3,254.55	14,360.30	9,782.56
II	Expenses:					
	Cost of Operations	3,098.80	2,884.77	2,484.25	11,391.17	8,127.68
	Change in Stock	43.54	(9.20)	24.16	(5.86)	87.30
	Employee Benefit Expenses	126.30	127.50	106.38	446.20	365.80
	Financial Costs	16.06	34.71	30.19	140.08	101.12
	Depreciation and Amortization Expenses	160.23	141.45	140.71	594.10	571.01
	Other Expenses	265.54	225.79	210.32	886.17	803.15
	Total Expenses	3,740.47	3,405.02	2,996.04	13,453.86	10,056.06
III	Profit before Exceptional Items and Tax	160.39	253.68	259.12	906.44	(273.49)
IV	Exceptional Items	-	-	-	-	-
	Sale of Extended Producer Responsibility (EPR) Certificate	-	-	475.87	-	811.23
V	Profit before Tax	160.39	253.68	734.99	906.44	537.74
VI	Tax Expense:					
	(1) Current Tax	-	-	-	-	-
	(2) Deferred Tax	40.05	63.84	189.55	228.11	110.11
	(3) Previous Year Income Tax	-	-	-	-	-
	(4) Mat Credit Entitlement Written off	-	-	-	-	-
VII	Profit/(Loss) from the period	119.74	189.84	545.43	678.03	397.59
VIII	Other Comprehensive Income:					
a)	i) Items that will not be reclassified to profit and loss	-	-	-	-	-
	ii) Income tax relating to items that will not be reclassified to profit and loss	-	-	-	-	-
b)	i) Items that will be reclassified to profit and loss	-	-	-	-	-
	ii) Income tax relating to items that will be reclassified to profit and loss	-	-	-	-	-
IX	Total Comprehensive Income for the period	119.74	189.84	545.43	678.03	397.59
	Paid-up Equity Share Capital (Face Value of Rs. 10/-)	4,881.00	4,881.00	4,061.00	4,881.00	4,061.00
	Other Equity as per statement of assets and liabilities	-	-	-	(509.73)	(3,147.56)
X	Earning per Equity Share:					
	(1) Basic	0.25	0.39	1.34	1.39	0.98
	(2) Diluted	0.25	0.39	1.34	1.39	0.98



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Tel.: +91 2667 251566, E-mail: cs@suil.in, Website: www.suil.in

STATEMENT OF CONSOLIDATED AUDITED ASSETS AND LIABILITIES AS AT 31ST MARCH, 2026

(Rs. in Lakh)

PART-B

Sr. No.	Particulars	Year Ended	Year Ended
		31.03.2026	31.03.2025
		(Audited)	(Audited)
I	ASSETS		
	(1) Non Current Assets		
	(a) Property, Plant and Equipment and Intangible assets		
	(i) Property, Plant and Equipment	8,641.70	7,379.19
	(ii) Intangible assets	-	-
	(iii) Capital work-in-progress	-	-
	(iv) Intangible assets under development	-	-
	(v) Goodwil	11.26	11.26
	(b) Non Current Investments	47.49	47.49
	(c) Deferred tax assets (net)	967.91	1,196.32
	(d) Long term loans and advances	174.78	174.80
	(e) Other non-current assets	-	-
	(2) Current Assets		
	(a) Current Investments	35.02	32.19
	(b) Inventories	1,418.24	925.72
	(c) Trade receivables	1,341.30	1,162.90
	(d) Cash and cash equivalents	9.32	48.77
	(e) Short term loans and advances	266.02	172.60
	(f) Current Tax Assets (Net)	360.10	59.96
	(g) Other current assets	1,791.85	1,017.47
	Total Assets	15,064.97	12,228.68
H	EQUITY AND LIABILITIES		
	(1) Shareholders' Funds		
	(a) Equity Share capital	4,881.00	4,061.00
	(b) Reserves and Surplus	(509.73)	(3,147.56)
	(c) Money received against Share Warrants	194.93	889.88
	(2) Liabilities		
	Non-current liabilities		
	(a) Long- term borrowings	7,869.62	8,430.66
	(b) Deferred tax liabilities (Net)	-	-
	(c) Other Long term Liabilities	24.85	15.96
	(d) Long term provisions	-	-
	(3) Current liabilities		
	(a) Short Term Borrowings	1,526.26	1,030.81
	(b) Current Maturity of long term borrowings	236.55	128.60
	(c) Trade payables	681.88	757.51
	(d) Other current liabilities	159.60	61.83
	(e) Short term Provisions	-	-
	Total Equity and Liabilities	15,064.97	12,228.68



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CONSOLIDATED SEGMENT REPORTING FOR THE QUARTER/YEAR ENDED 31ST MARCH, 2026

PART-C

Sr. No.	Particulars	Three Months Ended			Year Ended	Year Ended
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1	Segment Revenue					
	(a) Non Conventional Energy	5.97	3.26	5.56	29.61	28.50
	(b) Reclaimed Rubber	3,868.68	3,633.96	3,232.08	14,234.58	9,722.39
	(c) Other	-	-	-	-	-
	Total	3,874.65	3,637.22	3,237.64	14,264.20	9,750.88
	Less: Inter Segment Revenue					
	Net Income from Operations	3,874.65	3,637.22	3,237.64	14,264.20	9,750.88
2	Segment Results:					
	Profit/(Loss) before tax, interest and Exceptional Items					
	(a) Non Conventional Energy	(34.21)	(39.31)	(35.61)	(136.72)	(138.76)
	(b) Reclaimed Rubber	215.56	305.77	307.82	1,088.46	(64.01)
	(c) Other	(1.10)	0.46	(0.42)	(1.31)	(1.29)
	Total	180.25	266.92	271.79	950.43	(204.06)
	Less:					
	(i) Finance costs	46.06	34.71	30.19	140.08	101.12
	Add:					
	(i) Other Un-allocable Income	26.21	21.48	17.51	96.10	31.68
	(ii) Exceptional items Income	-	-	475.87	-	811.23
	Total Profit/(Loss) Before Tax	160.39	253.68	734.99	906.44	537.74
3	Segment Assets					
	(a) Non Conventional Energy	1,027.23	1,022.36	1,135.16	1,027.23	1,135.16
	(b) Reclaimed Rubber	13,784.96	13,309.46	10,800.48	13,784.96	10,800.48
	(c) Other	252.78	253.73	293.04	252.78	293.04
	Total	15,064.97	14,585.55	12,228.68	15,064.97	12,228.68
4	Segment Liabilities					
	(a) Non Conventional Energy	10.87	5.81	12.05	10.87	12.05
	(b) Reclaimed Rubber	10,487.54	10,133.09	10,412.96	10,487.54	10,412.96
	(c) Other	0.36	0.21	0.36	0.36	0.36
	Total	10,498.77	10,139.11	10,425.37	10,498.77	10,425.37
5	Capital Employed (Segment Assets- Segment Liabilities)					
	(a) Non Conventional Energy	1,016.36	1,016.56	1,123.11	1,016.36	1,123.11
	(b) Reclaimed Rubber	3,297.41	3,176.37	387.52	3,297.41	387.52
	(c) Other	252.42	253.82	292.68	252.42	292.68
	Total	4,566.20	4,446.44	1,803.31	4,566.20	1,803.31

Notes:

- The above financial results have been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard prescribed under the Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India and in accordance with the requirement of Regulation 33 of SEBI (Listing Obligation and Disclosures Requirements) Regulation 2015 as amended.
- The Consolidated Results includes the results of the Wholly Owned Subsidiary M/s Shubham Electrochem Limited.
- The above results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 25.04.2026. The Statutory Auditor of the Company have carried out a limited review of the aforesaid results in terms of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015. The Statutory Auditors have expressed an Unmodified Opinion.
- The Company has two primary business segments i.e. Non-Conventional Energy Division and Reclaimed Rubber Division.
- Previous periods / year's figures have been reclassified/ regrouped whenever necessary to conform to current period presentation.

Place : New Delhi

Date : 25.04.2026

For and on behalf of Board of Directors


SACHIN AGARWAL
MANAGING DIRECTOR

M/S SAMPANN UTPADAN INDIA LIMITED
(FORMERLY KNOWN AS M/S S. E. POWER LIMITED)
Consolidated Cash Flow Statement for the year ended on 31st March 2026

Particulars	31-03-2026	31-03-2025
Cash Flows from Operating Activities:		
Net Profit before taxation, and extraordinary items	9,06,44,865	(2,73,49,595)
Adjustments for		
Depreciation	5,94,09,549	5,71,01,252
Interest Expense	1,40,07,628	1,01,11,881
Interest Income	(1,80,274)	(4,31,416)
Profit on sale of Fixed assets		
Provisions for Gratuity	9,95,529	18,38,153
Accumulated Depreciation		
Operating Profit before working capital changes	16,48,77,297	4,12,70,276
Adjustments for		
Short Term Loans & Advances	(11,67,92,440)	(10,44,04,310)
Inventories and Trade Receivable	(6,70,91,219)	(2,29,57,896)
Current Liabilities & Provisions	21,08,503	76,59,053
Cash generated from operations	(1,68,97,857)	(7,84,32,882)
Direct Taxes	-	30
Cash flow before extraordinary item	(1,68,97,857)	(7,84,32,912)
Extraordinary items (Ref. Note 28)	-	8,11,22,601
Net Cash from / (used) Operating activities	(1,68,97,857)	26,89,689
Cash Flows from Investing Activities:		
Interest Income	1,80,274	4,31,416
Proceed from Equity Capital		
Purchase of Fixed Assets	(18,56,60,744)	(7,24,83,839)
Sale of Fixed Assets		
Purchase of Trade Investments	(2,82,603)	19,66,087
Decrease/(Increase) in Long Term Loans and Advances	2,245	40,00,000
Net Cash from / (used) Investing activities	(18,57,60,828)	(6,60,86,336)
Net Cash from Financing activities:		
Proceeds/(Repayment) Short Term Borrowings	6,03,40,964	42,42,826
Proceeds/(Repayment) of Long Term Borrowings	(5,61,04,960)	(1,57,90,145)
Proceeds/(Repayment) of Share Warrants	20,84,85,000	8,89,87,500
Proceeds/(Repayment) of Other Long Term Borrowings		
Interest Expenses	(1,40,07,628)	(1,01,11,881)
Net Cash from / (used) Financing activities	19,87,13,376	6,73,28,299
Net Increase in Cash & Cash equivalents	(39,45,309)	39,31,652
Cash & Cash equivalents at beginning of period	48,77,433	9,45,781
Cash & Cash equivalents at end of period	9,32,124	48,77,433





SAMPANN UTPADAN INDIA LIMITED

(FORMERLY KNOWN AS S E POWER LTD)

CIN: L40106GJ2010PLC091880

Date: 25/04/2026

The Manager
Department of Corporate Relationship
BSE Limited
25 P.J. Towers, Dalal Street
Mumbai-400001

The Asstt. Vice President
National Stock Exchange of India Limited
Exchange Plaza, Bandra Kurla Complex
Bandra (East)
Mumbai-400051

Ref.: Scrip Code: 534598

Scrip Symbol: SAMPANN

Sir/Madam,

Sub: Declaration pursuant to Regulation 33(3)(d) of the Securities & Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulation, 2015.

DECLARATION

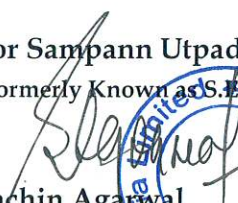
I, Sachin Agarwal, Managing Director of Sampann Utpadan India Limited (Formerly Known as S. E. Power Limited) (CIN: L40106GJ2010PLC091880) having its Registered office at Survey No. 54/B, Pratapnagar Jarod-Savli Road, Samlaya Vadodara - 391520, hereby declare that the Statutory Auditor of the Company M/ s D. Tayal & Jain, Chartered Accountants (Firm Reg. No. 011181C) have issued an Audit Report with unmodified opinion on the Audited Financial Results of the Company (Standalone & Consolidated) for the year ended on 31st March, 2026

This declaration is given in compliance with Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015(As Amended).

Kindly take this declaration on your records.

Yours Sincerely

For Sampann Utpadan India Limited
(Formerly Known as S. E. Power Limited)


Sachin Agarwal
(Managing Director)
Place: New Delhi
Date: 25.04.2026

Registered Office & Works

54/B, Pratapnagar, Jarod-Savli Road, Samlaya, Vadodara, Gujarat, India 391520

+91 2667 251566

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Sales@suil.in



SAMPANN UTPADAN INDIA LIMITED

(FORMELY KNOWN AS S E POWER LTD)

CIN NO. L40106GJ2010PLC091880

Annexure-B

Disclosures required under Regulation 30 read with Schedule III of the SEBI Listing Regulations, read along with SEBI Master Circular no. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026.

Details of Events that needs to be provided	Information of such events
Name of the Firm	P A K M & Associates Chartered Accountants
Reason for change vi z. appointment, resignation, removal, death or otherwise	Appointment to comply with the Companies Act , 2013 and SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015.
Date of Appointment / Cessation / Reappointment	25.04.2026
Brief Profile	M/s P A K M & Associates is a Chartered Accountants, Firm Registration No. 023991N Firm is providing quality services with keeping in mind the adequate standards and regulations prescribed in that behalf by Institute of Chartered Accountants of India. It has a good experience in auditing, taxations and allied work related to finance and accounts of private organizations, not for profit organizations, societies, trust etc.
Firm Registration No.	023991N
Address	Plot No. 4, LSC, 3rd Floor, Savita Vihar, Delhi110092
Disclosure of relationships between directors (in case of appointment of a Director)	Not Applicable



SAMPANN UTPADAN INDIA LIMITED

(FORMELY KNOWN AS S E POWER LTD)

CIN NO. L40106GJ2010PLC091880

Annexure-C

Disclosures required under Regulation 30 read with Schedule III of the SEBI Listing Regulations, read along with SEBI Master Circular no. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026.

Details of Events that needs to be provided	Information of such events
Name of the Firm	Y S Thakar & Co., Cost Accountants
Reason for change vi z. appointment, resignation, removal, death or otherwise	Appointment as Cost Auditor of the Company.
Date of Appointment / Cessation / Reappointment	The Board of Directors at its meeting held on 25 April 2026, has appointed M/s Y S Thakar & Co., Cost Accountants as the Cost Auditor of the Company to conduct Cost Audit for the financial year 2026- 27
Brief Profile	M/s Y S Thakar & Co., Cost Accountants, a Cost Auditor Firm with Firm Registration No. 0003180. The firm was established in the year 2011 by CMA Yashodhar Shashikant Thakar . The firm is one of the leading cost accounting firms in Gujarat with a strong presence in cost audit and advisory services.
Firm Registration No.	000318
Address	305, Ujjval Complex, 3rd Floor, Centre Wing, Near Akota Stadium, Akota, Vadodara - 390 020. Mobife: +9198980 4LL94 Email : ysthakar@gmail.com
Disclosure of relationships between directors (in case of appointment of a Director)	Not Applicable