

**Suprajit Engineering Limited**

Registered Office : #100 & 101, Bommasandra Industrial Area,
Bengaluru - 560 099. Tel: +91-80-43421100 . Fax : +91-80-27833279
E-mail: infa@suprajit.com Web: www.suprajit.com
Corporate Identity Number (CIN) : L29199KA1985PLC006934

November 10, 2025
SEL/SEC/ 2025-2026/47

BSE Limited Department of Corporate Services P. J. Towers, 25th Floor, Dalal Street, Mumbai- 400 001 Ref: 532509	National Stock Exchange of India Ltd Exchange Plaza, C-1, Block-G, Bandra Kurla Complex, Bandra (E) Mumbai- 400 051 Ref: SUPRAJIT
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Dear Sirs,

Sub: Outcome of the Board Meeting and Results

As informed vide our letter dated October 17, 2025, please be informed that the Board of Directors of the Company met today and inter-alia approved the un-audited Standalone and Consolidated Financial Results of the Company for the quarter and half year ended September 30, 2025; a copy of the financial results along with copy of Limited Review Report are enclosed herewith.

The Meeting commenced at 10.30 A.M and concluded at 1.38 P.M.

Please treat the above information as compliance with SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Thanking you

Yours faithfully

For Suprajit Engineering Limited

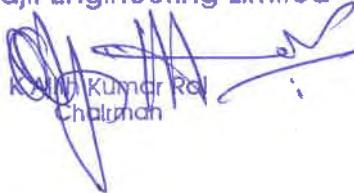
Medappa Gowda J
CFO & Company Secretary

Encl: as above

Statement of Unaudited Standalone Financial Results for the Quarter and Half Year ended September 30, 2025

	Particulars	Quarter ended			Half year ended		(Rs. in million)
		September 30, 2025 (Unaudited)	June 30, 2025 (Unaudited)	September 30, 2024 (Unaudited)	September 30, 2025 (Unaudited)	September 30, 2024 (Unaudited)	
I	Revenue from operations	4,873.84	3,900.08	4,500.27	8,773.92	8,269.21	17,184.63
II	Other income	449.98	241.31	485.07	691.29	640.54	1,000.96
III	Total income (I+II)	5,323.82	4,141.39	4,985.34	9,465.21	8,909.75	18,185.59
IV	Expenses						
	Cost of materials consumed	2,969.80	2,449.49	2,738.34	5,419.29	5,048.27	10,525.94
	Purchases of stock-in-trade	13.30	16.57	11.31	29.87	28.00	53.04
	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(8.12)	(107.36)	24.27	(115.48)	(35.78)	(55.13)
	Employee benefits expense	708.00	628.42	614.83	1,336.42	1,178.23	2,412.49
	Finance costs	63.62	71.80	56.27	135.42	108.64	253.77
	Depreciation and amortization expense	120.59	119.97	114.85	240.56	223.49	450.47
	Other expenses	344.06	307.93	330.16	651.99	622.23	1,303.78
	Total expenses	4,211.25	3,486.82	3,890.03	7,698.07	7,173.08	14,944.36
V	Profit before tax expenses (III-IV)	1,112.57	654.57	1,095.31	1,767.14	1,736.67	3,241.23
VI	Tax expense (net):						
	Current tax	231.81	151.61	245.16	383.42	392.14	776.25
	Deferred tax charge/ (credit)	(3.71)	10.19	(14.56)	6.48	(30.35)	(62.30)
	Total tax expenses (net)	228.10	161.80	230.60	389.90	361.79	713.95
VII	Profit for the period (V-VI)	884.47	492.77	864.71	1,377.24	1,374.88	2,527.28
VIII	Other comprehensive income/ (loss), net of taxes						
A	Items that will not be reclassified to profit or loss						
	Re-measurement gain/(loss) on defined benefit plan	(4.14)	(9.97)	(2.99)	(14.11)	(20.76)	(12.83)
B	Items that will be reclassified to profit or loss						
	Valuation gains/(losses) on derivative hedging instruments	(8.45)	(35.48)		(43.93)	-	-
		(12.59)	(45.45)	(2.99)	(68.04)	(20.76)	(12.83)
IX	Total comprehensive income for the period (VII+VIII)	871.88	447.32	861.72	1,319.20	1,354.12	2,514.45
X	Paid-up equity share capital (Face value: Re.1/- each)	137.16	137.16	137.07	137.16	137.07	137.16
XI	Other equity	-	-	-	-	-	13,677.48
XII	Earnings per share (Face value: Re.1/- each) (in Rs.) <i>(Not annualised in case of interim periods)</i>						
	Basic	6.44	3.59	6.24	10.03	9.93	18.33
	Diluted	6.44	3.59	6.23	10.03	9.90	18.31

For Suprajit Engineering Limited


 Kumar R.
 Chaitanya

SUPRAJIT ENGINEERING LIMITED
 Regd Office: No. 100 & 101, Bommasandra Industrial Area, Bengaluru-560 099.
 Website - www.suprajit.com, email - info@suprajit.com
 CIN - L29199KA1985PLC006934

Statement of Standalone Assets and Liabilities

(Rs. in million)

	Particulars	As at September 30, 2025 (Unaudited)	As at March 31, 2025 (Audited)
I	ASSETS		
	Non-current assets		
	Property, plant and equipment	3,775.51	3,788.15
	Capital work in progress	442.26	198.93
	Right-of-use assets	187.38	194.23
	Intangible assets	293.95	339.55
	Intangible assets under development	36.75	9.00
	Financial assets		
	Investments	3,913.15	3,909.48
	Loans	3,374.11	3,252.09
	Other financial assets	61.79	60.05
	Income tax assets (net)	96.92	96.92
	Other non-current assets	103.68	89.13
	Current assets		
	Inventories	2,308.69	2,151.76
	Financial assets		
	Investments	2,021.71	1,958.29
	Trade receivables	3,890.61	3,383.11
	Cash and cash equivalents	107.30	357.93
	Other bank balances	40.49	16.88
	Loans	10.56	10.42
	Other financial assets	150.34	106.96
	Other current assets	194.51	200.43
	Total assets	12,285.50	11,937.53
II	EQUITY AND LIABILITIES		
A	EQUITY		
	Equity share capital	137.16	137.16
	Other equity	14,762.15	13,677.48
	Total equity	14,899.31	13,814.64
B	LIABILITIES		
	Non-current liabilities		
	Financial liabilities		
	Borrowings	299.78	374.79
	Lease liabilities	32.84	39.25
	Other financial liabilities	54.06	35.28
	Provisions	124.45	57.84
	Deferred tax liability (net)	147.35	160.40
	Other non-current liabilities	13.88	14.25
	Current liabilities		
	Financial liabilities		
	Borrowings	2,777.22	3,071.30
	Lease liabilities	12.75	12.14
	Trade payables		
	Total outstanding dues of micro and small enterprises	229.70	402.67
	Total outstanding dues of creditors other than micro and small enterprises	1,655.31	1,370.67
	Other financial liabilities	371.44	272.79
	Other current liabilities	185.16	209.60
	Provisions	88.75	111.77
	Current tax liabilities (net)	117.71	175.92
	Total equity and liabilities	5,438.04	5,626.86
	Total equity and liabilities	21,009.71	20,123.31

For Suprajit Engineering Limited


 K Ajith Kumar Rai
 Chairman

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Standalone Statement of Cash Flows

Particulars	(Rs. in million)	
	Half year ended	September 30, 2025 (Unaudited)
A Operating activities		
Profit before tax expense	1,767.14	1,736.67
<i>Adjustments to reconcile profit before tax expense to net cash flows:</i>		
Depreciation and amortization expense	240.56	223.49
Allowance/ (reversal) for doubtful receivables (net)	2.86	(2.11)
Loss /(profit) on disposal of property, plant and equipment (net)	(0.78)	0.20
Fair value gain in financial instruments	(72.47)	(171.64)
Finance costs	135.42	108.64
Interest income	(112.14)	(72.10)
Dividend income	(252.54)	(341.51)
Financial guarantee income	(9.97)	(10.83)
Unrealised foreign exchange (gain)/ loss	(214.61)	(21.83)
Employee share based payments	5.08	7.37
Operating profit before working capital changes	1,488.55	1,456.35
Working capital adjustments:		
(Increase)/decrease in inventories	(156.93)	(237.37)
(Increase)/decrease in trade receivables	(415.40)	(381.75)
(Increase)/decrease in loans	(0.15)	(2.75)
(Increase)/decrease in other financial assets	3.47	4.73
(Increase)/decrease in other assets	6.06	(7.41)
Increase/(decrease) in trade payables	110.55	293.73
Increase/(decrease) in other financial liabilities	34.57	105.23
Increase/(decrease) in provisions	24.73	23.14
Increase/(decrease) in other liabilities	(24.81)	41.65
Cash generated from operations	1,070.64	1,295.55
Direct taxes paid (net of refund)	(441.64)	(330.60)
Net cash flows from operating activities	629.00	964.95
B Investing activities		
Purchase of property, plant and equipment and other intangible assets	(467.28)	(330.07)
Proceeds from sale of property, plant and equipment	3.63	2.27
Purchase of investments carried at fair value through profit and loss	(3.92)	(189.74)
Sales of investments	9.72	2,058.64
Movement in deposits (net)	(23.61)	13.35
Interest received	76.36	1.27
Dividend received from subsidiary companies	248.78	143.31
Corporate financial guarantee income realisation	5.06	-
Loan given to subsidiary company	-	(1,253.60)
Net cash flows from/ (used in) investing activities	(151.26)	445.43
C Financing activities		
Proceeds from/(Repayment of) short term borrowings (net)	(294.07)	360.58
(Repayment) of long term borrowings	(75.01)	(75.15)
Interest paid	(137.07)	(104.56)
Payment of lease liabilities	(5.80)	(5.63)
Dividend paid to equity shareholders	(216.42)	0.97
Issue of share capital for Employee Share Appreciation Rights (ESAR)	-	0.11
Buy-back of equity shares	-	(1,125.00)
Tax on buy-back of equity shares	-	(261.59)
Net cash flows used in financing activities	(728.37)	(1,210.27)
D Net increase/ (decrease) in cash and cash equivalents (A+B+C)	(250.63)	200.11
Net foreign exchange difference on cash and cash equivalents	-	0.02
Cash and cash equivalents at the beginning of the year	357.93	301.64
E Cash and cash equivalents at the end of half year	107.30	501.77
Cash and cash equivalents at end of half year comprises -		
Cash on hand	0.89	0.69
Balance with banks on		
Current accounts	102.78	494.88
EEFC accounts	3.63	6.20
Total cash and cash equivalents	107.30	501.77

For Suprajit Engineering Limited


 K. Ajith Kumar Raj
 Chairman

Notes:

- 1 The above results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meetings held on November 10, 2025 and have been subjected to limited review by the statutory auditors of the Company.
- 2 The standalone financial results have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard (Ind AS) prescribed under Section 133 of the Companies Act, 2013 read with relevant rules thereunder and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
- 3 The Company is engaged in the business of manufacturing and selling of automotive and other components, which is monitored as a single segment by the chief operating decision maker, in context of Ind AS 108, and hence no additional disclosures are required.
- 4 On June 9, 2024, the Company, through its wholly owned subsidiary, Suprajit USA Inc., entered into share and asset purchase agreement for acquisition of the business of Stahlschmidt Cable Systems (SCS) out of insolvency proceedings in Germany. Second stage of acquisition in Canada and China got completed effective from May 31, 2025 and the transaction is fully concluded.
- 5 Effective April 1, 2025, the Company has adopted hedge accounting for certain highly probable forecast sales transactions that are being hedged using forward contracts, in accordance with the Indian Accounting Standards (Ind AS 109). Refer clause VIII B of standalone financial results.

For and on behalf of the Board of Directors



K. AJITH KUMAR RAI

Chairman

(DIN - 01160327)

Place : Bengaluru

Date: November 10, 2025

S.R. BATLIBOI & ASSOCIATES LLP

Chartered Accountants

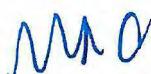
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Tel: +91 80 6648 9000

Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

Review Report to The Board of Directors Suprajit Engineering Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of Suprajit Engineering Limited (the "Company") for the quarter ended September 30, 2025 and year to date from April 01, 2025 to September 30, 2025 (the "Statement"), attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. The Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. Our responsibility is to express a conclusion 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. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For S.R. BATLIBOI & ASSOCIATES LLP
Chartered Accountants
ICAI Firm registration number: 101049W/E300004


per Navin Agrawal

Partner

Membership No.: 056102

Unique Document Identification Number (UDIN): 25056102BMMHFT1997



Place: Kolkata

Date: November 10, 2025

SUPRAJIT ENGINEERING LIMITED

Regd Office: No. 100 & 101, Bommasandra Industrial Area, Bengaluru-560 099.

Website - www.suprajit.com, email - info@suprajit.com

CIN - L29199KA1985PLC006934

Statement of Unaudited Consolidated Financial Results for the Quarter and Half Year ended September 30, 2025

	Particulars	Quarter ended			Half year ended		(Rs. In million)
		September 30, 2025 (Unaudited)	June 30, 2025 (Unaudited)	September 30, 2024 (Unaudited)	September 30, 2025 (Unaudited)	September 30, 2024 (Unaudited)	
I	Revenue from operations	9,410.22	8,629.15	8,335.96	18,039.37	15,684.53	32,769.52
II	Other income	346.96	389.72	124.74	736.68	229.66	461.83
III	Total income (I+II)	9,757.18	9,018.87	8,460.70	18,776.05	15,914.19	33,231.35
IV	Expenses						
	Cost of materials consumed	3,743.83	4,812.02	4,694.77	8,555.85	8,753.22	18,130.78
	Purchases of stock-in-trade	1,897.49	143.62	161.93	2,041.11	247.55	646.81
	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(567.57)	(195.60)	(126.15)	(763.17)	(153.74)	(166.29)
	Employee benefits expense	2,263.04	2,160.72	1,896.75	4,423.76	3,538.28	7,282.28
	Finance costs	161.30	153.60	146.11	314.90	268.73	604.03
	Depreciation and amortization expense	369.69	343.77	324.08	713.46	585.80	1,218.34
	Other expenses	1,077.49	890.99	1,078.64	1,968.48	1,805.63	3,541.81
	Total expenses	8,945.27	8,309.12	8,176.13	17,254.39	15,045.47	31,257.76
V	Profit before tax expenses (III-IV)	811.91	709.75	284.57	1,521.66	868.72	1,973.59
VI	Tax expense (net):						
	Current tax	289.27	249.60	314.20	538.87	519.87	1,071.68
	Deferred tax charge/(credit)	13.16	(20.70)	(34.44)	(7.54)	(37.33)	(90.74)
	Total tax expenses (net)	302.43	228.90	279.76	531.33	482.54	980.94
VII	Profit/ (loss) for the period (V-VI)	509.48	480.85	4.81	990.33	386.18	992.65
VIII	Other comprehensive income/ (loss), net of taxes						
A	Items that will not be reclassified to profit or loss						
	Re-measurement gain/(loss) on defined benefit plan	(5.85)	(9.68)	(3.58)	(15.53)	(22.27)	(13.67)
B	Items that will be reclassified to profit or loss						
	Net exchange differences on translation of foreign operations	56.65	116.56	58.04	173.21	16.47	(63.62)
	Valuation gains/(losses) on derivative hedging instruments	(40.93)	(215.66)	-	(256.59)	-	-
		9.87	(108.78)	54.46	(98.91)	(5.80)	(77.29)
IX	Total comprehensive income for the period (VII+VIII)	519.35	372.07	59.27	891.42	380.38	915.36
X	Paid-up equity share capital (Face value: Re.1/- each)	137.16	137.16	137.07	137.16	137.07	137.16
XI	Other equity	-	-	-	-	-	12,665.02
XII	Earnings per share (Face value: Re.1/- each) (in Rs.) (Not annualised in case of interim periods)						
	Basic	3.71	3.51	0.03	7.22	2.79	7.20
	Diluted	3.71	3.50	0.03	7.21	2.78	7.19

For Suprajit Engineering Limited


 Kanti Kumar Rai
 Chairman

SUPRAJIT ENGINEERING LIMITED

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CIN - L29199KA1985PLC006934

Statement of Consolidated Assets and Liabilities

(Rs. in million)

	Particulars	As at September 30, 2025 (Unaudited)	As at March 31, 2025 (Audited)
I	ASSETS		
	Non-current assets		
	Property, plant and equipment	5,998.11	5,883.09
	Capital work in progress	551.30	255.39
	Right-of-use assets	1,945.71	1,679.69
	Goodwill	1,485.59	1,418.06
	Other intangible assets	1,236.99	1,118.81
	Intangible assets under development	36.75	9.00
	Financial assets		
	Investments	6.30	1.15
	Other financial assets	200.54	167.34
	Deferred tax assets (net)	256.00	166.53
	Income tax assets (net)	96.92	96.92
	Other non-current assets	194.64	355.80
		12,008.85	11,151.78
	Current assets		
	Inventories	6,579.59	5,464.92
	Financial assets		
	Investments	2,496.91	2,512.74
	Trade receivables	6,584.03	5,817.76
	Cash and cash equivalents	1,533.39	1,417.68
	Other bank balances	44.82	85.79
	Loans	15.67	13.56
	Other financial assets	70.35	29.17
	Income tax assets (net)	5.30	-
	Other current assets	1,132.11	830.54
		18,462.17	16,172.16
	Total assets	30,471.02	27,323.94
II	EQUITY AND LIABILITIES		
A	EQUITY		
	Equity share capital	137.16	137.16
	Other equity	13,502.91	12,665.02
		13,640.07	12,802.18
B	LIABILITIES		
	Non-current liabilities		
	Financial liabilities		
	Borrowings	1,089.65	1,392.84
	Lease liabilities	1,485.08	1,273.57
	Other financial liabilities	208.94	76.12
	Provisions	145.57	72.50
	Deferred tax liability (net)	451.60	475.53
	Other non-current liabilities	33.62	46.86
		3,414.48	3,337.42
	Current liabilities		
	Financial liabilities		
	Borrowings	6,294.07	5,178.29
	Lease liabilities	401.09	320.90
	Trade payables		
	Total outstanding dues of micro and small enterprises	337.83	499.01
	Total outstanding dues of creditors other than micro and small enterprises	4,057.40	3,257.41
	Other financial liabilities	1,062.26	719.96
	Other current liabilities	418.07	311.52
	Provisions	594.77	597.34
	Current tax liabilities (net)	251.00	299.91
		13,416.49	11,184.34
	Total equity and liabilities	30,471.02	27,323.94

For Suprajit Engineering Limited



Ashok Kumar Rai
Chairman

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Consolidated Statement of Cash Flows

Particulars	(Rs. in million)	
	As at September 30, 2025 (Unaudited)	As at September 30, 2024 (Unaudited)
A Operating activities		
Profit before tax expense	1,521.66	868.72
Adjustments to reconcile profit before tax expense to net cash flows:		
Depreciation and amortization expense	713.46	585.80
Allowance/ (reversal) for doubtful receivables (net)	8.88	(1.33)
Loss / (profit) on disposal of property, plant and equipment (net)	(0.74)	0.20
Fair value gain in financial instruments	(93.51)	(206.09)
Finance costs	314.90	268.73
Interest income	(1.56)	(1.89)
Liabilities no longer required written back	(105.34)	-
Unrealised foreign exchange (gain)/ loss	(151.58)	179.58
Employee share based payments	5.50	7.82
Operating profit before working capital changes	2,211.67	1,701.54
Working capital adjustments:		
(Increase)/decrease in inventories	(710.20)	(377.92)
(Increase)/decrease in trade receivables	(172.25)	(653.24)
(Increase)/decrease in loans	(2.11)	(1.42)
(Increase)/decrease in other financial assets	(54.76)	51.06
(Increase)/decrease in other assets	(219.88)	(13.29)
Increase/(decrease) in trade payables	310.29	571.63
Increase/(decrease) in other financial liabilities	(40.32)	148.27
Increase/(decrease) in provisions	59.87	(157.45)
Increase/(decrease) in other liabilities	80.06	141.83
Cash generated from operations	1,462.37	1,411.01
Direct taxes paid (net of refund)	(598.90)	(464.36)
Net cash flows from operating activities	863.47	946.65
B Investing activities		
Purchase of property, plant and equipment and other intangible assets	(646.50)	(600.60)
Proceeds from sale of property, plant and equipment	3.63	2.27
Consideration paid towards acquisition of the business of Stahlschmidt Cable Systems (SCS)	(96.78)	(746.39)
Purchase of investments carried at fair value through profit and loss	(5.81)	(189.73)
Sales of investments	110.00	2,273.17
Movement in deposits (net)	40.97	14.58
Interest received	2.05	1.66
Net cash flows from/ (used in) investing activities	(592.44)	754.96
C Financing activities		
Proceeds from/(Repayment of) short term borrowings (net)	779.46	1,069.21
(Repayment) of long term borrowings	(339.00)	(336.40)
Interest paid	(312.36)	(275.62)
Payment of lease liabilities	(142.69)	(188.19)
Dividend paid to equity shareholders	(216.42)	0.97
Issue of share capital for Employee Share Appreciation Rights (ESAR)	-	0.11
Buy-back of equity shares	-	(1,125.00)
Tax on buy-back of equity shares	-	(261.59)
Net cash flows used in financing activities	(231.01)	(1,116.51)
D Net increase in cash and cash equivalents (A+B+C)	40.02	585.10
Net foreign exchange difference on cash and cash equivalents	75.69	25.97
Cash and cash equivalents at the beginning of the year	1,417.68	1,155.25
Cash and cash equivalents on business acquisition	-	127.58
E Cash and cash equivalents at the end of half year	1,533.39	1,893.90
Cash and cash equivalents at end of half year comprises -		
Cash on hand	1.43	1.79
Balance with banks on		
Current accounts	1,523.51	1,849.34
EEFC accounts	8.45	42.77
Total cash and cash equivalents	1,533.39	1,893.90

For Suprajit Engineering Limited

K Anil Kumar Reddy
Chairman

Notes:

- 1 The above results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meetings held on November 10, 2025 and have been subjected to limited review by the statutory auditors of the Company.
- 2 The consolidated financial results have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard (Ind AS) prescribed under Section 133 of the Companies Act, 2013 read with relevant rules thereunder and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
- 3 The Group is engaged in the business of manufacturing and selling of automotive and other components, which is monitored as a single segment by the chief operating decision maker, in context of Ind AS 108, and hence no additional disclosures are required.
- 4 Business combination
On June 9, 2024, the Group, through its wholly owned subsidiary, Suprajit USA Inc., entered into share and asset purchase agreement for acquisition of the business of Stahlschmidt Cable Systems (SCS) out of insolvency proceedings in Germany. The first stage of acquisition was completed in previous year effective July 01, 2024 for a cash consideration of ₹ 936 million and the second stage of acquisition in Canada and China got completed effective from May 31, 2025 for a cash consideration of ₹ 304 million and with this the entire transaction got fully concluded. The group accounted for second stage of business acquisition in previous quarter on the basis of provisional purchase price allocation as per the valuation carried out by an independent valuer. Accordingly, the amounts for the current quarter and half year are not comparable with those of previous periods presented.
- 5 SCS Polska Sp. z o.o., the subsidiary in Poland, was liquidated effective August 05, 2025. Trifa Lamps Germany, GmbH, the German Subsidiary is under liquidation subject to statutory and other necessary approvals of German authorities.
- 6 Effective April 1, 2025, the Group has adopted hedge accounting for certain highly probable forecast sales transactions that are being hedged using forward contracts, in accordance with the Indian Accounting Standards (Ind AS 109). Refer clause VIII B of consolidated financial results.

For and on behalf of the Board of Directors



K. AJITH KUMAR RAI
Chairman
(DIN - 01160327)

Place : Bengaluru

Date: November 10, 2025

Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

**Review Report to
The Board of Directors
Suprajit Engineering Limited**

1. We have reviewed the accompanying Statement of unaudited consolidated financial results of Suprajit Engineering Limited (the "Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group"), for the quarter ended September 30, 2025 and year to date from April 01, 2025 to September 30, 2025 (the "Statement"), attached herewith, 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").
2. The Holding Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Holding Company's Board of Directors. Our responsibility is to express a conclusion 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.

We also performed procedures in accordance with the Master Circular issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

4. The Statement includes the results of the Holding Company and its following Subsidiaries:
 1. Suprajit Automotive Private Limited
 2. Suprajit Europe Limited
 3. Suprajit USA Inc.
 4. Wescon Controls LLC
 5. Trifa Lamps Germany GmbH (Under Liquidation)
 6. Luxlite Lamps SARL
 7. Suprajit Brownsville, LLC
 8. Suprajit Mexico S. de RL de C.V.
 9. Suprajit Hungary Kft.
 10. Shanghai Lone-Star Cable Co., Ltd
 11. Suprajit Germany GmbH (w.e.f. April 25, 2024)
 12. Suprajit Canada Limited (w.e.f. June 10, 2024)
 13. Suprajit Morocco SARL (Formerly STAHL SCHMIDT Morocco SARL) (w.e.f. July 01, 2024)
 14. SCS Polska Sp. z o.o (Liquidated on August 05, 2025)
 15. Suprajit (Jiaxing) Automotive Systems Company Limited (w.e.f. October 16, 2024)
 16. Suprajit Chuhatsu Control Systems Private Limited (w.e.f. December 27, 2024)



S.R. BATLIBOI & ASSOCIATES LLP

Chartered Accountants

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of other auditors referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. The accompanying Statement includes the unaudited interim financial results and other financial information, in respect of four subsidiaries, whose unaudited interim financial results (before consolidation adjustment) include total assets of Rs. 5,312.19 million as at September 30, 2025, total revenues of Rs. 1,810.22 million and Rs. 3,316.87 million, total net profit/(loss) after tax of Rs. (471.05) million and Rs. (556.83) million, total comprehensive income/(loss) of Rs. (471.05) million and Rs. (556.83) million for the quarter ended September 30, 2025 and the period from April 01, 2025 to September 30, 2025 respectively, and net cash inflows/(outflows) of Rs. 106.35 million for the period from April 01, 2025 to September 30, 2025, as considered in the Statement which have been reviewed by their respective independent auditors.

The independent auditor's reports on interim financial results of these entities have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures in respect of these subsidiaries is based solely on the reports of such auditors and procedures performed by us as stated in paragraph 3 above.

Our conclusion on the Statement in respect of matters stated in paragraph 6 above is not modified with respect to our reliance on the work done and the reports of the other auditors.

For S.R. Batliboi & Associates LLP

Chartered Accountants

ICAI Firm registration number: 101049W/E300004


Mr. Navin Agrawal

Partner

Membership No.: 056102

Unique Document Identification Number (UDIN): 25056102 Bmm HFU4755

Place: Kolkata

Date: November 10, 2025

