

SUPREME POWER EQUIPMENT LIMITED

Manufacturers of SPEL & ROWSONS Brand Power and Distribution Transformers

Registered Office and Factory :

No. 55, Sidco Industrial Estate, Thirumazhisai, Chennai - 600 124. Tamilnadu, India

Tel : +91 44 26811221, +91 44 26811212, +91 44 26811226,

E-mail:info@supremepower.in, cs@supremepower.in Website : www.supremepower.in



CIN : L31200TN2005PLC056666

Date: 25.10.2024

To,

The Manager —Listing Department
National Stock Exchange of India Limited
Listing & Compliance Department
Exchange Plaza, 5th Floor, Plot No. C/1,
G Block, Bandra-Kurla Complex, Bandra
Mumbai -400051, Maharashtra, India

(Script Symbol: SUPREMEPWR)

Subject: - Submission of Un-Audited Financial Results for half-year ended on 30thSeptember, 2024 under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ["SEBI Listing Regulations"]

Pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), Board of Directors at their meeting held today Friday, October 25, 2024 (commence at 02:30 p.m. and concluded at 06:00 p.m.) have approved the un-audited Standalone & Consolidated financial results along with Limited Review Report issued by the Statutory Auditor on the unaudited results for the aforesaid period thereon are enclosed.

Accordingly, we are attaching herewith the following: -

1. Un-Audited Standalone & Consolidated financial results for the half-year ended 30th September, 2024
2. The Limited Review Report of the Company from the Auditor of the company on Un-audited Standalone & Consolidated financial results for the half-year ended September 30,2024.

Kindly acknowledge and take the same on records.

Thanking you,

Yours faithfully,

For Supreme Power Equipment Limited

Priyanka Bansal Digitally signed by Priyanka Bansal
Date: 2024.10.25 18:12:54 +05'30'

Priyanka Bansal

Company Secretary and Compliance Officer



PPN AND COMPANY

CHARTERED ACCOUNTANTS

No.2, IV Cross Street, Sterling Road, Nungambakkam, Chennai - 600 034.
(Near to Loyola College) Ph: 044-2828 0033, Cell: 98844 48912.
E-mail: info@ppnaco.com | Web: www.ppnaco.com | www.ppnaco.co.in

Independent Auditor's Limited Review Report on unaudited standalone financial results of Supreme Power Equipment Limited (formerly known as Supreme Power Equipment Private Limited) for the half year ended September 30, 2024 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To,
The Board of Directors,
Supreme Power Equipment Limited.
(formerly known as Supreme Power Equipment Private limited)

1. We have reviewed the accompanying statement of unaudited standalone financial results of Supreme Power Equipment Limited (formerly known as Supreme Power Equipment Private Limited) ("the Company"), for the half year ended September 30, 2024 ("the statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended ("the Listing Regulation").
2. The Company's management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Accounting Standards (AS 25) "Interim Financial Reporting", prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the financial statements 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 about whether the Statement is free from material misstatements. 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 to financial data. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Act 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. Thus, we have not performed an audit and accordingly, we do not express an audit opinion.



We also performed procedures in accordance with the Circular No.CIR/CFD/CMD1/44/2019 dated March 29, 2019, issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

4. Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with applicable accounting standards specified under section 133 of the Companies Act, 2013 as amended, read with rules issued thereunder and other recognised accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For P P N and Company

Chartered Accountants

Firm's Registration No: 013623S

Peer review Certificate No.013578



R.Rajaram

Partner

Membership No.238452

UDIN : 24238452BKAGOD8721



Date :25-10-2024

Place :Chennai

SUPREME POWER EQUIPMENT LIMITED				
(formerly known as Supreme Power Equipment Private Limited)				
CIN: L31200TN2005PLC056666				
Registered Office: No.55, SIDCO Industrial Estates, Thirumazhisai, Tiruvallur-600124				
email:es@supremepower.in , Website:www.supremepower.in, Phone: +91 44 26811221				
(Rs. in Lakhs)				
STANDALONE STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2024				
Particulars	For the half year ended 30th September, 2024	For the half year ended 31st March, 2024	For the half year ended 30th September, 2023	For the year ended 31st March, 2024
	(Unaudited)	(Audited)	(Unaudited)	(Audited)
I Revenue From Operations	5,482.69	5,887.43	4,830.53	10,717.96
II Other Income	190.89	166.42	111.84	278.26
III Total Income (I+II)	5,673.58	6,053.85	4,942.38	10,996.22
IV Expenses				
Purchases of Stock-in-trade	4,683.45	3,843.12	4,250.34	8,093.47
Changes in Inventories of finished goods,work-in-progress and stock-in trade	(601.45)	630.99	(441.29)	189.70
Other Manufacturing Expenses	63.48	93.45	63.24	156.69
Employee Benefits Expenses	137.61	122.44	68.88	191.31
Finance Costs	120.93	115.26	71.84	187.10
Depreciation & Amortisation Expenses	16.62	18.92	11.68	30.60
Other Expenses	345.39	275.68	86.47	362.15
Total Expenses (IV)	4,766.02	5,099.86	4,111.16	9,211.01
V Profit Before Exceptional and Extraordinary Items and Tax (III-IV)	907.57	953.99	831.22	1,785.21
VI Exceptional Items	-	-	-	-
VII Profit before extraordinary items and tax (V-VI)	907.57	953.99	831.22	1,785.21
VIII Extraordinary items	-	-	-	-
IX Profit before tax (VII-VIII)	907.57	953.99	831.22	1,785.21
X Tax Expense:				
(1) Current Tax	191.75	201.05	181.44	382.49
(2) Deferred Tax	2.72	(0.78)	3.19	2.41
(3) Tax Adjustment of Earlier Years	-	0.11	-	0.11
XI Profit / (Loss) for the period from continuing operations (IX-X)	713.09	753.61	646.59	1,400.20
XII Profit/(Loss) For The Period (XI)	713.09	753.61	646.59	1,400.20
XIII Earnings per equity share: (In Rs.)*				
(1) Basic	2.85	3.02	3.63	7.12
(2) Diluted	2.85	3.02	3.63	7.12

* EPS is not annualised for the half year ended and also refer point no.5 - Notes on Standalone Financial Results.



Notes on Standalone Financial Results:

- 1 The Financial results are prepared in accordance with the Accounting Standards ("AS") as prescribed under Section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Account) Rules 2014 by the Ministry of Corporate Affairs and amendments thereof.
- 2 The above Unaudited Financial Results of Supreme Power Equipment Limited ("the Company") for the half year ended 30th September, 2024 were reviewed by the Audit Committee and were approved and taken on record by Board of Directors in their meeting held on 25-10-2024.
- 3 As per Ministry of Corporate Affairs Notification dated February 16, 2015. Companies whose securities are listed on SME Exchange as referred to in Chapter XB of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2009 are exempted from the compulsory requirement of adoption of Ind AS.
- 4 In accordance with the regulation 33 of SEBI (LODR) Regulations, 2015 (amended), the Statutory Auditor have carried out limited review of the Unaudited Financial Results of the company for the half year ended 30th September, 2024.
- 5 Earnings per share are calculated on the weighted average of the share capital received by the company for the year ended 31st March, 2024. Half yearly earnings per share are not annualised.
- 6 The figures for the corresponding previous period have been regrouped / reclassified wherever necessary, to make them comparable with current year/ period figures.
- 7 The Company is engaged primarily in the business of manufacturing, assembling, fabrication of transformers which constitute one single reporting segment in accordance with AS-17 "Segment Reporting". Therefore, there are no separate business or geographical segments as reportable.

For Supreme Power Equipment Limited
(formerly known as Supreme Power Equipment Private Limited)



VEE. RAJMOHAN
Managing Director
DIN: 00844400

Place: Chennai
Date: 25-10-2024

SUPREME POWER EQUIPMENT LIMITED
(formerly known as Supreme Power Equipment Private Limited)
CIN: L31200TN2005PLC056666

Registered Office: No.55, SIDCO Industrial Estates, Thirumazhisai, Tiruvallur-600124
email:cs@supremepower.in , Website:www.supremepower.in, Phone: +91 44 26811221

(Rs. in Lakhs)

STANDALONE STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER, 2024

Particulars	As at 30th September, 2024	As at 31st March, 2024
	(Unaudited)	(Audited)
I. EQUITY AND LIABILITIES		
1 SHAREHOLDERS' FUNDS		
(a) Share Capital	2,499.11	2,499.11
(b) Reserves and Surplus	5,603.70	4,890.61
2 NON-CURRENT LIABILITIES		
(a) Long-Term Borrowings	159.50	246.05
(b) Deferred Tax Liabilities(Net)	9.39	6.66
(c) Long-Term Provisions	11.61	11.64
3 CURRENT LIABILITIES		
(a) Short-Term Borrowings	89.28	344.88
(b) Trade Payables		
(A) Total outstanding dues of micro enterprises and small enterprises; and	1,756.01	1,495.64
(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	720.09	971.26
(c) Other Current Liabilities	1,226.49	490.75
(d) Short-Term Provisions	193.17	382.49
TOTAL	12,268.35	11,339.09
II. ASSETS		
1 NON-CURRENT ASSETS		
(a) Property, Plant & Equipment and Intangible Assets		
(i) Property, Plant & Equipment	364.87	369.36
(ii) Capital Work in Progress	3,158.47	1,725.96
(b) Non-Current Investments	1,247.41	1,376.74
(c) Other Non-Current Assets	268.31	290.61
2 CURRENT ASSETS		
(a) Inventories	1,961.69	1,360.24
(b) Trade Receivables	3,631.72	5,721.75
(c) Cash & Cash Equivalents	727.80	3.30
(d) Other Current Assets	908.07	491.11
TOTAL	12,268.35	11,339.09

Figures of the previous period / year have been rearranged / reclassified wherever necessary, to correspond with Current Period / year presentation



For Supreme Power Equipment Limited
(formerly known as Supreme Power Equipment Private Limited)



VEE. RAJMOHAN
Managing Director
DIN: 00844400

Place: Chennai
Date: 25-10-2024



SUPREME POWER EQUIPMENT LIMITED (formerly known as Supreme Power Equipment Private Limited) CIN: L31200TN2005PLC056666		
Registered Office: No.55, SIDCO Industrial Estates, Thirumazhisai, Tiruvallur-600124 email: cs@supremepower.in , Website: www.supremepower.in, Phone: +91 44 26811221 (Rs. in Lakhs)		
STANDALONE STATEMENT OF CASH FLOWS FOR THE HALF YEAR ENDED SEPTEMBER 30, 2024		
Particulars	As at 30th September, 2024	As at 31st March, 2024
A CASH FLOWS FROM OPERATING ACTIVITIES:		
Net Profit Before Tax	907.57	1,785.21
Adjustments for:		
Depreciation	16.62	30.60
Provision for Gratuity	1.39	(0.39)
Exchange difference on Forex (Gain)/ Loss	-	6.64
Interest Expenses	108.04	187.10
Interest Income	-	(6.17)
Operating Profit before working capital changes:	1,033.61	2,002.99
Adjustments for changes in working capital:		
(Increase)/decrease in Trade Receivables	2,090.04	(3,281.50)
(Increase)/decrease in Inventory	(601.45)	189.70
(Increase)/decrease in Other current assets	(416.96)	(377.49)
(Decrease)/increase in Trade and Other payables	9.21	750.34
(Decrease)/increase in Other Current Liabilities	735.74	371.57
Cash generated from operations	2,850.18	(344.39)
Income Taxes paid	(382.49)	(284.39)
NET CASH FROM OPERATING ACTIVITIES (A)	2,467.69	(628.78)
B CASH FLOWS FROM INVESTING ACTIVITIES		
Interest Received	-	6.17
Fixed assets purchased including Intangible Assets	(1,444.64)	(1,866.35)
(Increase)/Decrease in Non-Current Investments	129.33	(1,145.46)
(Increase)/Decrease in Other Non-Current Assets	22.30	(146.70)
NET CASH USED IN INVESTING ACTIVITIES (B)	(1,293.01)	(3,152.35)
C CASH FLOWS FROM FINANCING ACTIVITIES		
Interest paid	(108.04)	(187.10)
Increase/(Decrease) in Long-Term Borrowings	(86.55)	(18.17)
Increase/(Decrease) in Short Term Borrowings	(255.60)	(199.84)
Increase in Equity Share Capital	-	4,183.83
NET CASH USED IN FINANCING ACTIVITIES (C)	(450.18)	3,778.72
D NET INCREASE IN CASH AND CASH EQUIVALENT (A+B+C)	724.50	(2.41)
Opening Cash and Cash Equivalents	3.30	5.71
CLOSING CASH AND CASH EQUIVALENT	727.80	3.30
Notes:		
(i) Figures in brackets are outflows / deductions		
(ii) The above Cash Flow Statement has been prepared under the Indirect Method as set out in the Accounting Standards (AS-3), "Cash Flow Statements" notified under section 133 of the Companies Act, 2013, read together with paragraph 7 of the Companies (Accounts) Rules, 2014.		
(iii) The positive balance of Bank Overdraft are included as component of cash and cash equivalents.		
For Supreme Power Equipment Limited (formerly known as Supreme Power Equipment Private Limited)		
 VEE. RAJMOHAN Managing Director DIN: 00844400		
Place: Chennai		
Date: 25-10-2024		



PPN AND COMPANY

CHARTERED ACCOUNTANTS

No.2, IV Cross Street, Sterling Road, Nungambakkam, Chennai - 600 034.

(Near to Loyola College) Ph: 044-2828 0033, Cell: 98844 48912.

E-mail: info@ppnaco.com | Web: www.ppnaco.com | www.ppnaco.co.in

Independent Auditor's Limited Review Report on unaudited consolidated financial results of Supreme Power Equipment Limited (formerly known as Supreme Power Equipment Private Limited) for the half year ended September 30, 2024 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To,
The Board of Directors,
Supreme Power Equipment Limited.
(formerly known as Supreme Power Equipment Private Limited)

1. We have reviewed the accompanying statement of unaudited consolidated financial results of Supreme Power Equipment Limited (formerly known as Supreme Power Equipment Private Limited) (hereinafter referred to as "the Parent Company") and its subsidiaries (the Parent Company and its subsidiaries together referred to as "the Group"), for the half year ended September 30, 2024 (the "Statement") attached herewith, being submitted by the Parent Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").
2. The Parent Company's management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Accounting Standards (AS 25) "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 Parent Company's Board of Directors. Our responsibility is to issue a report on the financial statements 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 from 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 specified under section 143(10) of the Act 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 Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019, 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 following entity;

Subsidiary entity- Danya Electric Company:

The unaudited interim financial results and other unaudited financial information of this subsidiary in so far as it relates to the affairs of these subsidiaries, is based solely on such unaudited interim financial results and other unaudited financial information.

5. Based on our review conducted and procedures performed as stated in above and based on the statement provided by the management related to Parent & Subsidiary, 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 Accounting Standards 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 P P N and Company

Chartered Accountants

Firm's Registration No: 013623S

Peer review Certificate No.013578

R.Rajaram

Partner

Membership No.238452

UDIN : 24238452BKAGOE9943



Date :25-10-2024

Place :Chennai

SUPREME POWER EQUIPMENT LIMITED
(formerly known as Supreme Power Equipment Private Limited)
CIN: L31200TN2005PLC056666

Registered Office: No.55, SIDCO Industrial Estates, Thirumazhisai, Tiruvallur-600124
email:es@supremepower.in , Website:www.supremepower.in, Phone: +91 44 26811221

(Rs. in Lakhs)

CONSOLIDATED STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2024

Particulars	For the half year ended 30th September, 2024	For the half year ended 31st March, 2024	For the half year ended 30th September, 2023	For the year ended 31st March, 2024
	(Unaudited)	(Audited)	(Unaudited)	(Audited)
I Revenue From Operations	5,815.60	6,087.70	5,257.87	11,345.58
II Other Income	45.24	11.47	1.47	12.94
III Total Income (I+II)	5,860.84	6,099.17	5,259.34	11,358.52
IV Expenses				
Purchases of Stock-in-trade	4,799.25	3,442.97	4,669.94	8,112.93
Changes in Inventories of finished goods,work-in-progress and stock-in trade	(733.79)	778.28	(755.10)	23.16
Other Manufacturing Expenses	71.20	107.40	74.24	181.64
Employee Benefits Expenses	147.44	154.57	88.12	242.69
Finance Costs	170.76	207.08	113.41	320.49
Depreciation & Amortisation Expenses	21.21	22.97	15.70	38.67
Other Expenses	373.49	322.07	143.31	465.38
Total Expenses (IV)	4,849.56	5,035.34	4,349.62	9,384.97
V Profit Before Exceptional and Extraordinary Items and Tax (III-IV)	1,011.28	1,063.83	909.72	1,973.55
VI Exceptional Items	-	-	-	-
VII Profit before extraordinary items and tax (V-VI)	1,011.28	1,063.83	909.72	1,973.55
VIII Extraordinary items	-	-	-	-
IX Profit before tax (VII-VIII)	1,011.28	1,063.83	909.72	1,973.55
X Tax Expense:				
(1) Current Tax	278.89	293.88	247.17	541.04
(2) Deferred Tax	3.12	(0.27)	3.70	3.43
(3) Tax Adjustment of Earlier Years	-	(0.63)	-	(0.63)
XI Profit / (Loss) for the period (IX-X)	729.27	770.85	658.85	1,429.70
XII Less: Share of Minority Interest	16.19	17.23	12.26	29.50
XIII Net Profit Transferred to Reserves & Surplus (XI-XII)	713.09	753.62	646.59	1,400.20
XIV Earnings per equity share: (In Rs.)				
(1) Basic	2.85	3.02	3.63	7.12
(2) Diluted	2.85	3.02	3.63	7.12

* EPS is not annualised for the half year ended and also refer point no.5 - Notes on Consolidated Financial Results.



Notes on Consolidated Financial Results:



- 1 The Consolidated Financial results are prepared in accordance with the Accounting Standards ("AS") as prescribed under Section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Account) Rules 2014 by the Ministry of Corporate Affairs and amendments thereof.
- 2 The above Unaudited Financial Results of Supreme Power Equipment Limited ("the Company") for the half year ended 30th September, 2024 were reviewed by the Audit Committee and were approved and taken on record by Board of Directors in their meeting held on 25-10-2024.
- 3 As per Ministry of Corporate Affairs Notification dated February 16, 2015. Companies whose securities are listed on SME Exchange as referred to in Chapter XB of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2009 are exempted from the compulsory requirement of adoption of Ind AS.
- 4 In accordance with the regulation 33 of SEBI (LODR) Regulations, 2015 (amended), the Statutory Auditor have carried out limited review of the Unaudited Financial Results of the company for the half year ended 30th September, 2024
- 5 Earnings per share are calculated on the weighted average of the share capital received by the company for the year ended 31st March, 2024. Half yearly earnings per share are not annualised.
- 6 The figures for the corresponding previous period have been regrouped / reclassified wherever necessary, to make them comparable with current year/ period figures.
- 7 The Company is engaged primarily in the business of manufacturing, assembling, fabrication of transformers which constitute one single reporting segment in accordance with AS-17 "Segment Reporting". Therefore, there are no separate business or geographical segments as reportable.



For Supreme Power Equipment Limited
(formerly known as Supreme Power Equipment Private Limited)


VEE.RAJMOHAN
Managing Director
DIN: 00844400

Place: Chennai
Date: 25-10-2024



SUPREME POWER EQUIPMENT LIMITED (formerly known as Supreme Power Equipment Private Limited) CIN : L31200TN2005PLC056666		
Registered Office: No.55, SIDCO Industrial Estate, Thirumazhisai, Thiruvallur - 600124 email: cs@supremepower.in, Website: www.supremepower.in, Phone: + 91 44 26811221 <i>(Rs. in Lakhs)</i>		
CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER, 2024		
Particulars	As at 30th September 2024	As at 31st March, 2024
	(Unaudited)	(Audited)
I. EQUITY AND LIABILITIES		
1 SHAREHOLDER'S FUNDS		
(a) Share Capital	2,499.11	2,499.11
(b) Reserves and Surplus	5,603.70	4,890.61
2 MINORITY INTEREST	354.21	338.03
3 NON-CURRENT LIABILITIES		
(a) Long-Term Borrowings	224.50	381.35
(b) Deferred Tax Liabilities (Net)	23.67	20.55
(c) Long-Term Provisions	12.15	12.27
4 CURRENT LIABILITIES		
(a) Short-Term Borrowings	498.05	541.48
(b) Trade Payables		
(A) Total outstanding dues of Micro, medium and Small enterprises, and	2,065.15	1,693.81
(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	294.99	577.82
(c) Other Current Liabilities	1,279.09	589.51
(d) Short-Term Provisions	438.58	541.04
TOTAL	13,293.20	12,085.57
II. ASSETS		
1 NON-CURRENT ASSETS		
(a) Property, Plant & Equipment and Intangible Assets		
(i) Property, Plant & Equipment	737.02	740.62
(ii) Capital Work in Progress	3,158.47	1,725.96
(b) Other Non-Current Assets	419.96	442.26
2 CURRENT ASSETS		
(a) Inventories	2,752.03	2,018.25
(b) Trade Receivables	4,207.90	6,566.37
(c) Cash & Bank Balances	910.93	5.51
(d) Other Current Assets	1,106.90	586.60
TOTAL	13,293.20	12,085.57
<i>Figures of the previous period / year have been rearranged / reclassified wherever necessary, to correspond with Current Period / year presentation</i>		
For Supreme Power Equipment Limited (formerly known as Supreme Power Equipment Private Limited)		
		 VEE. RAJMOHAN Managing Director DIN : 00844400
Place: Chennai		
Date: 25-10-2024		

SUPREME POWER EQUIPMENT LIMITED (formerly known as Supreme Power Equipment Private Limited) CIN : L31200TN2005PLC05666 Registered Office: No.55, SIDCO Industrial EstateS, Thirumazhisai, Thiruvallur - 600124 email:cs@supremepower.in , Website:www.supremepower.in, Phone: +91 44 26811221 (Rs. in Lakhs)		
CONSOLIDATED STATEMENT OF CASH FLOW FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2024		
Particulars	As at September 30, 2024	As at March 31, 2024
A CASH FLOWS FROM OPERATING ACTIVITIES:		
Net Profit Before Tax	1,011.28	1,973.55
Adjustments for:		
Depreciation	21.21	38.67
Provision for Gratuity	1.29	(0.36)
Exchange Difference on Forex (Gain)/ Loss	-	6.64
Interest Expenses	156.25	320.49
Interest Income	-	-
Operating Profit before working capital changes:	1,190.03	2,338.99
Adjustments for changes in working capital:		
(Increase)/Decrease in Inventories	(733.78)	23.18
(Increase)/Decrease in Trade Receivables	2,358.47	(3,311.97)
(Increase)/Decrease in Other Current assets	(520.30)	(274.31)
Increase/(Decrease) in Trade and Other payables	88.52	114.01
Increase/(Decrease)in Other Current Liabilities	689.58	457.66
Cash generated from operations	3,072.52	(652.44)
Less: Income Taxes	(382.77)	(420.86)
NET CASH FROM OPERATING ACTIVITES (A)	2,689.75	(1,073.30)
B CASH FLOWS FROM INVESTING ACTIVITIES		
Interest Received	-	-
Fixed assets purchased including Intangible Assets	(1,450.13)	(2,041.81)
Profit on Sale of Mutal Funds	-	-
(Increase)/Decrease in Other Non-Current Assets	22.30	(173.91)
NET CASH USED IN INVESTING ACTIVITIES (B)	(1,427.83)	(2,215.72)
C CASH FLOWS FROM FINANCING ACTIVITES		
Interest paid	(156.25)	(320.49)
Increase/(Decrease) in Long-Term Borrowings	(156.84)	(74.56)
Increase/(Decrease) in Short-Term Borrowings	(43.43)	(1,002.35)
Increase/(Decrease) in Equity Share Capital / Partner's Capital	-	4,137.46
NET CASH USED IN FINANCING ACTIVITIES (C)	(356.52)	2,740.05
D NET INCREASE IN CASH AND CASH EQUIVALENT (A+B+C)	905.41	(548.97)
Opening Cash and Cash Equivalents	5.52	554.49
CLOSING CASH AND CASH EQUIVALENT	910.93	5.52
Notes:		
(i) Figures in brackets are outflows / deductions.		
(ii) The above Cash Fow Statement has been prepared under the Indirect Method as set out in the Accounting Standards (AS-3), "Cash Flow Statements" notified under section 133 of the Companies Act, 2013, read together with paragraph 7 of the Companies (Accounts) Rules, 2014.		
(iii) The positive balance of Bank Overdraft are included as component of cash and cash equivalents.		
For Supreme Power Equipment Limited (formerly known as Supreme Power Equipment Private Limited)		
		 VEE. RAJMOHAN Managing Director DIN: 00844400
Place: Chennai		
Date: 25-10-2024		