

Date: February21, 2026

To,
The Manager,
National Stock Exchange of India Ltd.
Exchange Plaza, 5th Floor,
Plot No. C/1, G Block,
Bandra- Kurla Complex,
Bandra (East), Mumbai – 400051

Symbol: SUPREMEENG

Through: NEAPS

Sub: Clarification and Resubmission of Financial Results of second quarter and half year ended September 30,2022

Ref.: Query raised by NSE on December 14,2022

Dear Sir/ Madam,

With reference to your communication dated December 14, 2022 seeking clarification on the Financial Results of Supreme Engineering Limited for the quarter and half year ended September 30, 2022, submitted on November 14, 2022, we wish to inform you as follows:

1. The Standalone Cash Flow Statement for the said period was inadvertently not submitted.
2. The Standalone Statement of Assets and Liabilities was also not enclosed with the earlier filing.

The aforesaid inadvertent omission is regretted and the following documents are being submitted for your reference and record.:

- Standalone Cash Flow Statement for the quarter ended September 30, 2022.
- Standalone Statement of Assets and Liabilities as on September 30, 2022.

We request you to kindly take the same on record.

Thank you for your understanding.

Yours faithfully,

For Supreme Engineering Limited,

SANJAY
RATTAN
CHOWDHRI
Digitally signed by
SANJAY RATTAN
CHOWDHRI
Date: 2026.02.21
18:21:16 +05'30'

Sanjay Chowdhri
Director
DIN: 00095990

Reg. Office: R-223, M.I.D.C. Complex Rabale, Thane Belapur Road, Navi Mumbai 400701. – Tel.:022-27692232 / 27691997, Fax: 022 27690341

E-mail: cs@supremesteels.com Website: www.supremesteels.com



CIN NO. L99999MH1987PLC043205

Date: November 14, 2022

To,
The Manager,
Listing Compliance
National Stock Exchange of India Ltd.
Exchange Plaza, C-1, Block G, Bandra Kurla Complex,
Bandra (E), Mumbai – 400 051

Kind Attention: Head – Listing

Symbol: SUPREMEENG | Series: EQ

Subject: Outcome of Board Meeting held on November 14, 2022 under Regulation 30 of SEBI (LODR) Regulations, 2015

Dear Sir/Madam,

Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI LODR Regulations"), we wish to inform you that the Board of Directors of the Company at its meeting held today, i.e., November 14, 2022, has, inter alia, considered and approved the following:

1. To Approve Un-Audited Financial along with limited review report for quarter and half year ended 30th September, 2022
2. To resign Mr. Anand Lohia as Company Secretary of the Company
3. To Appoint Mr. Hemant Agarwal A50464 as Company Secretary of the Company
4. To Review the Business Operation of the Company
5. Any other matters with the permission of the chair

The Board Meeting commenced at 4:00 p.m. and concluded at 4:30 p.m.

You are requested to take the above on record.

Thanking You,

for Supreme Engineering Limited

SANJAY
RATTAN
CHOWDHRI
Date: 2026.02.21
18:22:39 +05'30'

Digitally signed by
SANJAY RATTAN
CHOWDHRI

Sanjay Chowdhri
Managing Director
DIN: 00095990

Place: Navi Mumbai

ANNEXURE-A

Details as required under SEBI Circular No. SEBI/HO/CFD/CFD PoD1/P/CIR/2023/123 dated July 13, 2023.

Resignation of Mr. Anand Lohia (ACS No. A48220) as Company Secretary and Compliance Officer (Key Managerial Personnel):

Sr. No.	Details of events that need to be provided	Information of such event(s)
1.	Reason for change	Resignation due to personal reasons
2.	Date of Cessation	With effect from close of working hours on Monday November 13, 2022
3.	Brief Profile	NA
4.	Disclosure of relationships between Directors	NA

ANNEXURE-B

Details as required under SEBI Circular No. SEBI/HO/CFD/CFD PoD1/P/CIR/2023/123 dated July 13, 2023.

Resignation of Mr. Hemant Agarwal (ACS No. A50464) as Company Secretary and Compliance Officer (Key Managerial Personnel):

Sr. No.	Details of events that need to be provided	Information of such event(s)
1.	Reason for change	Appointment
2.	Date of Appointment	Monday November 14, 2022
3.	Brief Profile	NA
4.	Disclosure of relationships between Directors	NA

SUPREME ENGINEERING LIMITED

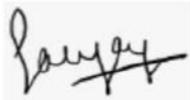
Regd. Office: R-223, MIDC Complex, Thane-Belapur Road, Rabale, Navi Mumbai- 400701

Statement of Assets and Liabilities as on 30th September, 2022

Particulars	As at 30th September, 2022	As at 31st March, 2022
	Unaudited	Unaudited
ASSETS		
Non-current Assets		
(a) Property, Plant and Equipments	1,830.67	1,938.89
(b) Investment Properties	531.13	622.49
(c) Financial Assets		
(i) Investments	1.00	1.00
(ii) Other Financial Assets	17.75	31.21
(iii) Deferred Tax Assets		-
(d) Other Non-Current Assets	16.38	2.32
	2,396.93	2,595.91
Current Assets		
(a) Inventories	11,068.68	10,989.43
(b) Financial Assets		
(i) Trade Receivables	1,074.23	2,113.63
(ii) Cash and Cash Equivalents	226.02	191.50
(iv) Other Financial Assets	77.33	2.95
(c) Other Current Assets	394.56	356.62
	12,840.82	13,654.13
TOTAL	15,237.75	16,250.04
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share Capital	2,499.50	2,499.50
(b) Other Equity	882.69	1,371.01
	3,382.19	3,870.51
Liabilities		
Non-Current Liabilities		
(a) Financial Liabilities		
Borrowings	2,522.16	2,141.95
(b) Provisions	20.98	26.24
(c) Deferred Tax Liabilities (Net)	-333.18	-187.31
	2,209.96	1,980.88
Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	7,540.96	7,549.89
(ii) Trade Payables		

Micro, Small and Medium Enterprises		5.00
Others	659.12	826.89
(iii) Lease Liabilities	195.87	239.24
(iv) Other Financial Liabilities	368.50	979.42
(b) Provisions	19.92	20.80
(c) Other Current Liabilities	517.95	434.13
(d) Current Tax Liabilities (Net)	343.28	343.28
	9,645.60	10,398.65
TOTAL	15,237.75	16,250.04

For and behalf of Directors
SUPREME ENGINEERING LIMITED



SANJAY CHOWDHRI
Chairman & Managing Director
DIN:00095990

Place: Mumbai

M/S SUPREME ENGINEERING LIMITED

Statement of Unaudited Financial Results for the Quarter and Half Year ended 30th September, 2022

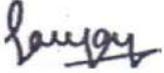
(Amount in INR lakhs except EPS)

Particulars	Quarter Ended			Half Year Ended		Year Ended
	30th Sept,2022	30th June, 2022	30th Sept,2021	30-Sep-22	30-Sep-21	31-Mar-22
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
REVENUE						
Revenue from Operations	637.12	478.93	1,618.55	1,116.06	2,887.17	7,277.79
Other Income	0.64	24.85	84.51	25.49	94.81	81.77
Total Revenue (I)	637.76	503.79	1,703.06	1,141.55	2,981.98	7,359.56
EXPENSES						
Cost of Material Consumed	594.54	259.25	1,161.33	853.79	2,049.31	7,177.33
Changes in Stock of Finished Goods, Work-in-Progress	16.90	1.47	247.00	18.37	483.35	-348.66
Employee Benefit Expenses	45.67	47.62	57.54	93.28	114.71	184.23
Finance Costs	58.82	24.58	128.82	83.40	340.28	392.36
Depreciation Expenses	54.40	53.81	57.38	108.21	120.09	241.58
Other Expenses	585.93	41.16	177.80	627.09	247.32	820.20
Total Expenses (II)	1356.26	427.88	1,829.87	1,784.15	3,355.05	8,467.03
Profit/ (Loss) Before Exceptional Items and Tax (I-II)	-718.50	75.90	-126.80	-642.60	-373.06	-1,107.48
Exceptional Items	0	-	-	-	-	-
Profit/ (Loss) Before Tax	-718.50	75.90	-126.80	-642.60	-373.06	-1,107.48

Tax Expenses						
Current Tax	-	-	-	-	-	-
Short/ (Excess) Provision of Earlier Periods	-	-	-	-	-	-
MAT Tax/ (MAT Credit)						
Deferred Tax	-149.09	1.67	-44.99	-147.41	-35.20	-192.87
Profit/ (Loss) for the Period	-569.41	74.23	-81.82	-495.18	-337.86	-914.60
OTHER COMPREHENSIVE INCOME						
A. Other Comprehensive income not be reclassified to profit or loss in subsequent periods	-149.09	-	-	-		
Remeasurement of Gain/ (Losses) on Defined Benefit Plans	2.38	6.82	4.45	9.20	8.89	8.67
Income Tax Effect	-0.25	-1.99	-1.23		-2.47	-2.52
Other Comprehensive Income for the Period, Net of Tax	2.12	4.84	3.22	9.20	6.42	6.15
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD, NET OF TAX	-567.29	79.06	-78.60	-485.99	-331.44	-908.46
Paid Up Equity Share Capital (Face Value of Rs. 10 each)	2,499.50	2,499.50	2,499.50	2,499.50	2,499.50	2,499.50
						-
Other Equity (Excluding Revaluation Reserve)						

Earning Per Share (in Rs) for Profit Attributable to Equity Shareholders						
Basic and Diluted EPS	-2.26	0.32	-0.30	-1.94	-1.33	-3.66

For and behalf of Directors
SUPREME ENGINEERING LIMITED



SANJAY CHOWDHRI
Chairman & Managing Director
DIN:00095990
Place: Mumbai

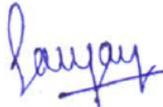
(Formerly known as Supreme Heatreaters Pvt. Ltd.)

Statement of Unaudited Financial Results for the Quarter ended 30th September 2022

Notes:-

- 1) The above financial results have been reviewed by the Audit Committee and approved by the Board of Directors at the meeting held on 30 Sept 2022.
- 2) The financial results of Supreme engineering Ltd or the Company have been prepared as per Ind AS Financial Statement. There is no minority interest.
- 3) In March 2020, the World Health Organisation declared COVID-19 to be a pandemic. The Group has adopted measures to curb the spread of infection in order to protect the health of its employees and ensure business continuity with minimal disruption. The Group has considered internal and external information while finalising various estimates in relation to its financial statement captions up to the date of approval of the financial statements by the Board of Directors. The actual impact of the global health pandemic may be different from that which has been estimated, as the COVID -19 situation evolves in India and globally. The Group will continue to closely monitor any material changes to future economic conditions.
- 4) This Statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 ("Ind AS") prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued there under and other accounting principles, practices and policies generally accepted in India.
- 5) The figures for the previous periods/years have been regrouped/restated, wherever necessary, to correspond with the figures of the current period/year

For Supreme Engineering Ltd



(Director)
DIN: 00095990



Date :- 14/11/2022

Place :- Mumbai

SUPREME ENGINEERING LIMITED

STATEMENT OF CASH FLOW FOR THE YEAR ENDED 30 SEPTEMBER 2022

Regd. Office: R-223, MIDC Complex, Thane-Belapur Road, Rabale, Navi Mumbai- 400701

(Amount in INR Lakhs)

Particulars	For the Year Ended 30 September 2022	For the Year Ended 31 March 2022	For the Year Ended 31 March 2021
CASH FLOWS FROM OPERATING ACTIVITIES:			
Profit/(Loss) before income tax from:		-	
Continuing operations			
Discontinued operations			
Profit/ (Loss) before income tax	-642.60	-1,107.48	-312.88
Adjustments for:			
Depreciation expense	-	241.58	253.24
Profit on sale of investments Properties	-24.13	-	-191.83
Interest income	-0.48	-3.86	-20.93
Finance costs	83.41	392.36	977.02
Dividend income		-	
Net foreign exchange differences	-0.31		
Net Gain / Loss on financial instruments fair valued through profit and loss account		-	
Provision against Expected Credit Loss	516.93	661.01	100.59
Sundry Balance Written Back	-0.48	-65.19	-72.23
(Gain)/ Loss on sale of property, plant and equipment (net)		-	
Discount and other income	-0.08		
Change in operating assets and liabilities:			
(Increase)/Decrease in trade receivables	0.02	4,358.11	1,984.80
(Increase)/Decrease in inventories	0.01	-368.50	-348.98
Increase/(decrease) in trade payables	0.49	-3,548.75	-3,110.53
(Increase)/ Decrease in loans	-	-	3.00
(Increase)/ Decrease in Investment Properties			
(Increase)/ Decrease in other current financial assets	0.01	73.96	-18.05
(Increase)/ Decrease in other current assets	0.01	-1.79	-83.99
(Increase)/ Decrease in other non current financial assets	0.01	0.07	-1.39

Increase/ (Decrease) in other financial asset	-0.01		
Increase/ (Decrease) in other financial liabilities	0.01	1.69	504.50
Increase/ (Decrease) in other liabilities	0.10	-49.37	-122.46
Increase/ (Decrease) in provisions	9.21	8.62	4.26
Cash generated from operations	-57.88	592.46	-455.86
Less : Income tax paid (net of refund)			32.61
Net cash inflow from operating activities	-57.88	592.46	-423.25
CASH FLOWS FROM INVESTING ACTIVITIES:			
Payments for property, plant and equipment		-13.00	-3.83
Proceed from Sale of property, plant and equipment		-	
Payments for Capital work in progress			
Payments for purchase of investments		-	
Proceeds from sale of Investment Investment Properties	-	-	250.90
Proceeds from sale of Investment		-	
Proceeds from sale of property, plant and equipment		-	
Dividend received			
Interest received	0.48	3.86	20.93
Net cash (Used in)/generated from investing activities	0.48	-9.15	268.00
CASH FLOWS FROM FINANCING ACTIVITIES:			
Proceeds from borrowings	0.01	2.99	464.06
Proceeds from non-current borrowings		-	-
Net change in current borrowings	0.01	-447.28	926.81
Interest and finance charges paid	-72.76	-380.56	-966.81
Dividends paid including dividend distribution tax		-	-
Payment Towards Lease Obligation	-54.00	-108.00	-108.00
Net cash inflow (outflow) from financing activities	-126.74	-932.85	316.06
Net increase (decrease) in cash and cash equivalents	-184.14	-349.54	160.83
Cash and Cash Equivalents at the beginning of the financial year	191.50	541.04	380.21

Effects of exchange rate changes on Cash and Cash Equivalents		-	
Cash and Cash Equivalents at end of the year	7.36	191.50	541.04

For and behalf of Directors
SUPREME ENGINEERING LIMITED



SANJAY CHOWDHRI
Chairman & Managing Director
DIN:00095990
Date:19/02/2026
Place: Mumbai



S. R. Dhariwal & Co.

Chartered Accountants

505 Arcadia, 195 NCPA Marg, Nariman Point, Mumbai – 400021.

Tel.: 022 20828505 / 40133505. Mobile: 9920411100. Email: info@srdhariwalco.in

Independent Auditor's Report on the Standalone Statement of Financial Results of Supreme Engineering Limited pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015:

Review Report to,
**The Board of Directors,
Supreme Engineering Limited**

We have reviewed the accompanying Standalone Unaudited Financial Results of Supreme Engineering Ltd ("the Company") for the quarter ended 30th September 2022 ("the Statement") being submitted by the Company pursuant to the requirement of Regulation 33 the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016.

This statement, which is the responsibility of the Company's Management and approved by the Board of Directors of the Company, has been prepared with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("IND AS 34") prescribed under Section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules 2014 and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.

We have conducted our review of the Statement in accordance with the Standard on Review (SRE) 2410 "Review of Interim Financial Information performed by the Independent Auditor of the Entity, issued by the Institute of Chartered Accountants of India. 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.

Based on the review, nothing has come to our attention that causes us to believe that the accompanying limited review financials does not give a true and fair view. The review is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and, accordingly we do not express an audit opinion.

Based on our review conducted as stated above nothing has come to our attention that causes us believe that the accompanying Statement, prepared in accordance with the aforesaid Indian Accounting Standards and other Accounting Principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016, including in the manner in which it is to be disclosed, or that it contains any material misstatement.



S. R. Dhariwal & Co.

Chartered Accountants

505 Arcadia, 195 NCPA Marg, Nariman Point, Mumbai – 400021.

Tel.: 022 20828505 / 40133505. Mobile: 9920411100. Email: info@srhariwalco.in

Emphasis of Matter

The Company had Secured Loans account, which has turned NPA on 19, August 2021 and has stopped servicing the borrowing repayment and interest from that day. The company has not provided for accrued interest, charges, penalty or any other charges from the date of becoming classified as Non Performing Assets and the impact of the same on the financial result and statement remain unaccounted for.

The Company is required to file Audit under the Goods and Service Tax Act and file corresponding Annual Return and Audit Report; however, the same has not been done for last 3 years.

The Company is required to file Audit report under the Income tax Act 1961 and file corresponding Return under the act; however, the same has not been done for last 2 financial years. The Audit Report for financial year 2021-2022 has been filed on 31st October 2022.

The Company has not paid the statutory tax dues like TDS, PF, ESIC and Income tax etc. for previous years, which has become overdue and remain unpaid. Interest, Penalty in respect of the same has remained unascertained and unaccounted.

Forensic Audit has been conducted for a period from 01/06/2018 till 30/09/2021 the final report has been issued we are awaited to receive the final copy of the same.

The Company is required to get cost audit conducted as per the requirement of section 148 of the Companies Act, 2013 however, the same has not been conducted.

The demand notice issued by the income tax department for Rs. 908.61 lakh for AY 2018-2019 has been appealed by the company before the CIT(A). At present the matter is pending with the CIT(A) and final order / proceeding is pending.

The inventory is valued and verified by the management.

Our conclusion is not modified in respect of the above matters.

Date: 14th November 2022

Place: Mumbai

UDIN: 22158054BDBKSJ2476

For S R Dhariwal & Co.

Chartered Accountant

FRN: 102466W


CA. Niral K Saboo

Proprietor

M No 158054

