



CIN NO. L99999MH1987PLC043205

February 14, 2025

The Manager
The National Stock Exchange of India Limited
Exchange Plaza, Plot No. C/1, G, Block,
Bandra Kurla Complex,
Bandra East,
Mumbai – 400 051

Trading Symbol: SUPREMEENG

Dear Sir/Madam,

Sub: Integrated Filing (Financial) for the quarter and nine months ended 31st December 2024.

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated 31st December 2024 read with BSE Circular No. 20250102-4 and NSE Circular No. NSE/CML/2025/02 dated 2nd January 2025, we are submitting herewith the Integrated Filing (Financial) for the quarter and nine months ended 31st December 2024.

The above is for information and dissemination to the public at large.

Kindly take the above on your record

Thanking You

Yours truly,
for **Supreme Engineering Limited,**

Sanjay Chowdhri
Director
DIN: 00095990

Encl: As above

SUPREME ENGINEERING LIMITED
CIN: L28129MH1997PLC112723

REGD. OFFICE: R-223, M.I.D.C. COMPLEX RABALE, THANE BELAPUR ROAD, NAVI MUMBAI 400701
Statement of Unaudited Financial Results for the Quarter and Nine Months ended 31st December, 2024

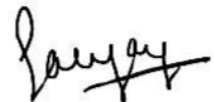
(Amount in INR lakhs except EPS)

Particulars	Quarter Ended				Nine Months Ended		Year Ended
	31-Dec-24	30-Sep-24	30-Jun-24	31-Dec-23	31-Dec-24	31-Dec-23	31-Mar-24
	Unaudited						Audited
REVENUE							
Revenue from Operations	474.49	391.49	382.25	563.21	1,248.24	2,111.72	2,510.15
Other Income	17.47	49.27	1.73	3.09	68.47	131.78	24.26
Total Revenue (I)	491.96	440.77	383.98	566.31	1,316.71	2,243.51	2,534.41
EXPENSES							
Cost of Material Consumed	236.35	382.17	250.10	456.79	868.62	1,728.45	2,325.41
Diminished Value of Inventory							
Changes in Stock of Finished Goods, Work-in-Progress	118.26	(21.53)	18.20	(35.60)	124.93	120.87	273.60
Employee Benefit Expenses	38.37	40.21	43.83	41.94	122.42	136.05	173.17
Finance Costs	27.79	31.73	23.46	24.94	82.98	72.44	175.32
Depreciation Expenses	43.90	42.90	49.00	52.01	134.80	164.84	206.41
Other Expenses	33.89	67.01	54.51	95.20	305.81	201.77	204.81
Total Expenses (II)	557.57	542.48	499.50	636.29	1,599.55	2,414.42	3,358.71
Profit/ (Loss) Before Exceptional Items and Tax (I-II)	(65.61)	(101.71)	(55.52)	(69.98)	(282.84)	(170.91)	(824.31)
Exceptional Items	-	(88.63)		(3.33)	(88.63)	(3.33)	-
Profit/ (Loss) Before Tax	(65.61)	(190.34)	(55.52)	(73.31)	(371.47)	(174.24)	(824.31)
Tax Expenses							
Current Tax							
Short/ (Excess) Provision of Earlier Periods							
MAT Tax/ (MAT Credit)							
Deferred Tax	(6.38)	(7.46)	(2.33)	(3.16)	(16.17)	29.98	279.73
Profit/ (Loss) for the Period	(59.23)	(182.88)	(53.18)	(70.15)	(295.30)	(204.26)	(1,104.04)
OTHER COMPREHENSIVE INCOME							
A. Other Comprehensive income not be reclassified to profit or loss in subsequent periods							
Remeasurement of Gain/(Losses) on Defined Benefit Plans	0.32	0.54	1.59	0.13	2.45	1.14	3.56
Income Tax Effect			(0.46)	-	(0.46)	-	(104)
Other Comprehensive Income for the Period, Net of Tax	0.32	0.54	1.13	0.13	1.99	1.14	2.52
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD, NET OF TAX	(58.91)	(182.34)	(52.05)	(70.02)	(293.31)	(203.12)	(1,101.52)
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	2,499.50
Other Equity (Excluding Revaluation Reserve)							
Earning Per Share (In Rs.) for Profit Attributable to Equity Shareholders							
Basic and Diluted EPS	(0.24)	(0.92)	(0.02)	(0.28)	(1.17)	(0.81)	(0.44)

Notes to Accounts for Q3 FY 2024 25

1. We have reviewed the accompanying statement of unaudited standalone financial results of Supreme Engineering Limited attached herewith being submitted by 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 unaudited financial results have been reviewed and recommended by the Audit Committee and approved by the Boards of Directors of the company.
3. The above unaudited financial results for the quarter and nine months ended 31st Dec 2024 have been reviewed by M/s Rachna Patel & Co. Chartered Accountants on which they have issued modified opinion.
The financial results for the quarter and nine months ended 31st Dec 2023 have been reviewed by M/s. S R Dhariwal and Co. Chartered Accountants on which they have issued modified opinion.
4. The unaudited financial results of the company have been prepared in accordance with the Indian Accounting Standards (referred to as "Ind AS 34 Interim financial reporting") prescribed under sec 133 of the Companies Act 2013 read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirement) Regulations, 2015, as amended.
5. The company had secured loan account which had turned NPA on 19th August 2021 and has stopped servicing the borrowing repayment and interest from that day. The company has been incurring losses continuously and incurred a loss for the quarter ended 31st December 2024.
Companies' current liabilities exceeded its total assets making its net worth negative. Despite of these events or conditions which may cast the doubt on companies' ability to continue as a going concern, the management is of the opinion that going concern basis accounting is appropriate as loan restricting is in process and the wide asset base company carries.
6. The Company has followed its significant accounting policies in the preparation of these financial results consistent with those followed in the annual financial statement for the year ended March 31, 2024

For **Supreme Engineering Limited**



Sanjay Chowdhri
Chairman & Managing director
DIN: 00095990

Place: Mumbai
Date: February 14, 2025

M/s Rachna Patel & Co.

Chartered Accountants

A 4, Gokuldharm Society, Near Sama Bus Stop, Near Jalaram Temple, Sama, Vadodara- 390024

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Limited Review Report on Standalone unaudited quarterly and year to date financial results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

To,
The Board of Directors,
Supreme Engineering Limited.
Rabale, Navi Mumbai- 400701.

Limited Review Report on Standalone Unaudited Financial Results

We have reviewed the accompanying statement of unaudited Standalone Financial Results of M/s Supreme Engineering Limited (“the Company”) for the quarter and nine month ended December 31, 2024 (“the Statement”) being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirement) Regulations 2015 as amended from time to time (“the Listing Regulations”).

This statement which is the responsibility of the Company’s Management and approved by the Board of Directors and has been prepared 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. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (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 financial statements are free of 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. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing and consequently does not enable us to obtain assurance that we would be aware of all significant matters that might be identified in an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on the review conducted as above, nothing has come to our attention that causes us to believe that the accompanying unaudited financial results prepared in accordance with applicable Accounting Standards specified under Section 133 of the Companies Act 2013 as amended from time to time 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 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 except the following-

M/s Rachna Patel & Co.
Chartered Accountants

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1. The company had secured loan account which had turned NPA on 19th August 2021 and has stopped servicing the borrowing repayment and interest from that day. The company has been incurring losses continuously and incurred a loss for the quarter ended 31st December 2024.
Companies' current liabilities exceeded its total assets making its net worth negative. Despite of these events or conditions which may cast the doubt on companies' ability to continue as a going concern, the management is of the opinion that going concern basis accounting is appropriate as loan restricting is in process and the wide asset base company carries.
The management is responsible for assessing the company's ability to continue as a going concern. The use of the going concern basis of accounting is appropriate unless management either intends to liquidate the company or to cease operations or has no realistic alternative to do so. Management is also responsible for disclosing a material uncertainty
Of which management become aware related to the events or conditions that may cast doubt on companies' ability to continue as a going concern.
We were also informed that the company is in the process of raising funds through equity allotment and by selling the company's non-core assets. The company is also in the process of identifying strategic business partners and alternative business plans to improve the performance of the company. The company's ability to generate positive cashflows depends on successful implementation of such business plans which are still inconclusive.
2. The company is required to file Audit report under income tax act 1961 and file income tax return under the same act: however, the same has not filed for the two financial years i.e. FY 2019-20, FY 2020-21
3. The company has not paid the statutory dues such as TDS, PF, Professional Tax etc., that have become overdue and remained unpaid. Interest, penalties in respect of the same remained unascertained and unaccounted for.
4. The company has Trade Receivables including advances, Trade payables including advances to suppliers, Recoverable advances in cash or kind, borrowings, cash credit account in bank, balances of which have remained outstanding for a substantial period. The reported financial may have consequential/ subsequent impact which remains unascertained.
5. Bifurcation of trade payables into MSME and other as on 31st December 2024 is not available.
6. The company has not provided accrued interest, charges, penalties or any other charges from the date of being classified as Non-performing Assets and the impact of the same on the financial results and statement remains unaccounted for.
7. The inventory is valued and verified by management. We have not conducted physical verification of inventory as of 31st December 2024.

M/s Rachna Patel & Co.
Chartered Accountants

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8. Valuation of lease liability and lease asset for the year ended 31st March 2024 was not done as per Ind AS 116. In the current quarter i.e. Q3 FY 2024 25, Lease liability and lease assets are revalued as per standard.
9. The company has ongoing cases in the honorable supreme court effects of which is contingent upon the results of the case.

FOR RACHNA PATEL & CO
CHARTERED ACCOUNTANTS



KARTIK PATEL
PARTNER
FIRM REG 141585W
M.No. : 604034
Place : KODOLI



Date: 14/02/2025

UDIN: 25604034BMLFWM7478

B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC. – Not Applicable.

C. FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES

S. No.	Particulars	in INR crore
1.	Loans / revolving facilities like cash credit from banks / financial institutions	
A	Total amount outstanding as on date	700,931,371
B	Of the total amount outstanding, amount of default as on date	700,931,371
2.	Unlisted debt securities i.e. NCDs and NCRPS	
A	Total amount outstanding as on date	--
B	Of the total amount outstanding, amount of default as on date	--
3.	Total financial indebtedness of the listed entity including short-term	--

D. FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS (applicable only for half yearly filings i.e., 2nd and 4th quarter) – Not Applicable.

E. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG-WITH ANNUAL AUDITED FINANCIAL RESULTS (Standalone and Consolidated separately) (applicable only for Annual Filing i.e., 4th quarter) – Not Applicable.