



Superhouse Limited

(A Government of India recognized Export Trading House)
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SHL/SHR/UFR/2019

20TH November, 2019

To,
National Stock Exchange of India Limited,
Exchange Plaza, Plot No. C/1, G Block,
Bandra-Kurla Complex, Bandra (E),
MUMBAI-400051

Sub:- Non submission of Standalone Limited Review Report for the Quarter ended 30th September, 2019.

Dear Sir,

We are in receipt of your email dated 19th November, 2019 regarding non submission of Standalone Limited Review Report for the quarter/period ended 30th September, 2019.

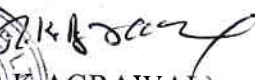
In this connection, we have to inform you that due to clerical mistake we could not submitted the Standalone Limited Review report for the quarter and half year ended 30th September, 2019.

Therefore, we attach herewith Auditor's Review Report on Unaudited Standalone and Consolidated Financial Results for the quarter and half year ended 30th September, 2019.

We heartily regret the inconvenience caused to you on this score.

Thanks & Regards,

For SUPERHOUSE LIMITED


(R.K. AGRAWAL)
SECRETARY
Encl. As above

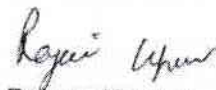


Independent Auditor's Review Report on unaudited standalone quarterly and year to date financial results of Superhouse Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The Board of Directors of Superhouse Limited

1. We have reviewed the accompanying statement of standalone unaudited financial results of Superhouse Limited (the 'Company') for the quarter ended September 30, 2019 and year to date from April 01, 2019 to September 30, 2019 (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 Regulation').
2. 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 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015, as amended, read with the Circular is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. Our responsibility is to issue a report on the Statement based on our review.
3. We conducted our review 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 is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and 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 of unaudited financial results 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, read with relevant rules issued thereunder and other recognised accounting practices and policies 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.

For Rajeev Prem & Associates,
Chartered Accountants
Firm Reg. No. 008905C


Rajeev Kapoor
Partner

M. No. 077827

UDIN: 19077827AAAA GA3983



Place: UNNAO
Date: November 14, 2019

Independent Auditor's Review Report on consolidated unaudited quarterly and year to date financial results of Superhouse Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

The Board of Directors of Superhouse Limited

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of Superhouse Limited ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group") and its associates for the quarter ended September 30, 2019 and year to date from April 01, 2019 to September 30, 2019 ("the Statement"), being submitted by the Parent pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended). Attention is drawn to the fact that the consolidated figures for the corresponding quarter ended September 30, 2018 and year to date from April 01, 2018 to September 30, 2018 as reported in these financial results have been approved by the Parent's Board of Directors, but have not been subjected to review.
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 (the Act), and other accounting principles generally accepted in India. 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. 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.

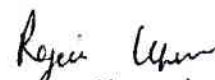
We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the results of the following entities:
 - (a) List of Subsidiaries:
 - i) Superhouse (UK) Limited, UK
 - ii) Superhouse (USA) International Inc, USA
 - iii) Superhouse Middle East FZC, Ajman
 - iv) Briggs Industrial Footwear Limited, UK
 - v) Linea De Seguridad SLU, Spain
 - vi) Suphouse GMBH, Germany
 - vii) La Compagnie Francaise De Protection Sarl, France
 - (b) List of associates:
 - i) Amin International Limited
 - ii) Knowledgehouse Limited
 - iii) Stevem Construction Limited
 - iv) Creemos International Limited



5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports 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 Ind AS 34, prescribed under Section 133 of the Act as amended, read with relevant rules issued there under 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, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. We did not review the interim financial results of two subsidiaries included in the consolidated unaudited financial results, whose interim financial results before consolidation eliminations reflect total assets of Rs. 1562.23 Lacs as at September 30, 2019 and total revenues of Rs. 583.55 Lacs and Rs. 1058.52 Lacs, total net profit after tax of Rs. 99.63 Lacs and Rs. 124.50 Lacs and total comprehensive income of Rs. 99.63 Lacs and Rs. 124.50 Lacs, for the quarter ended September 30, 2019 and for the period from April 01, 2019 to September 30, 2019 respectively, and cash flow (net) of Rs. (-) 59.46 Lacs for the period from April 01, 2019 to September 30, 2019, as considered in the consolidated unaudited financial results. The consolidated unaudited financial results also include the Group's share of net profit after tax of Rs. 93.50 Lacs and Rs. 154.71 Lacs and total comprehensive income of Rs. 93.50 Lacs and Rs. 154.71 Lacs for the quarter ended September 30, 2019 and for the period from April 01, 2019 to September 30, 2019, as considered in consolidated unaudited financial results, in respect of four associates, whose interim financial results have not been reviewed by us. These interim financial results have been reviewed by other auditors whose reports 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 included in respect of these subsidiaries and associates is based solely on the reports of the other auditors and the procedures performed by us as stated in paragraph 3 above.
- Our conclusion on the Statement is not modified in respect of the above matters.
7. The consolidated unaudited financial results include the interim financial result of five subsidiaries which have not been reviewed by their auditors, whose interim financial results before consolidation eliminations reflect total assets of Rs. 11761.24 Lacs as at September 30, 2019 and total revenues of Rs. 3192.91 Lacs and Rs. 6308.34 Lacs, total net loss after tax of Rs. 212.88 Lacs and Rs. 257.96 Lacs and total comprehensive income of Rs. 212.88 Lacs and Rs. 257.96 Lacs, for the quarter ended September 30, 2019 and for the period from April 01, 2019 to September 30, 2019 respectively, and cash flow (net) of Rs. (-) 98.81 Lacs for the period from April 01, 2019 to September 30, 2019, as considered in the consolidated unaudited financial results. According to the information and explanations given to us by the management, these interim financial results are not material to the Group.
- Our conclusion on the Statement is not modified in respect of the above matter.

For Rajeev Prem & Associates,
Chartered Accountants
Firm Registration No. 008905C


(Rajeev Kapoor)
Partner
M. No. 077827
UDIN: 19077027AAAAG43983



Place: UNNAO
Date: November 14, 2019