



Superhouse Limited

(A Government of India recognized Export Trading House)
Regd. Office: 150 Feet Road, Jajmau, Kanpur-208010 (India)
CIN: L24231UP1980PLC004910 Tel: 9956040004
email: share@superhouse.in url: http://www.superhouse.in

SHL/FR/2024

14th November, 2024

The Stock Exchange, Mumbai
Phiroze Jeejeebhoy Towers,
Dalal Street,
MUMBAI – 400 001

National Stock Exchange of India Limited,
Exchange Plaza, Bandra Kurla Complex,
Bandra (East)
MUMBAI-400051

Script Code: 523283

Scrip Code: SUPERHOUSE

Sub:- Submission of Statement of Consolidated and Standalone Unaudited Financial Results, Segment wise Revenue, Results, Assets and Liabilities, Standalone and Consolidated Statement of Assets and Liabilities, Statement of Cash Flows for the quarter and half year ended 30th September, 2024.

Dear Sir,

Pursuant to regulation 30 and regulation 33 of SEBI (LODR) Regulations, 2015 we have to submit as under :-

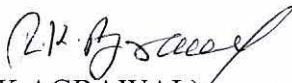
1. At the meeting of board of directors of the company held on Thursday the 14th November, 2024 the Statement of Standalone and Consolidated Unaudited Financial Results of the company for the quarter and half year ended September, 30, 2024, as recommended by the Audit Committee, were approved.
2. The under-mentioned documents are attached herewith for your records:-
 - a. Independent Auditor's Report on quarterly and half yearly Standalone and Consolidated Financial Results of the company.
 - b. Statement of Consolidated and Standalone Unaudited Financial Results, Segment wise Revenue, Results, Assets and Liabilities, Standalone and Consolidated Statement of Assets and Liabilities and Statement of Cash Flows for the quarter and half year ended 30th September, 2024.

The board meeting was commenced at 14.00 P.M. and concluded at 15.45 P.M.

We request you to take the above on record.

Thanking you,

Yours faithfully,
For SUPERHOUSE LIMITED


(R K AGRAWAL)
Company Secretary
Encl As above



Kapoor Tandon & Co.

Chartered Accountants

Head Office: D-104, 10th Floor, Himalaya House,
23 Kasturba Gandhi Marg, New Delhi – 110 001

24/57 First Floor, Birhana Road
(Opp. Central Chest Clinic) KANPUR-208001
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Ktc_rajesh@yahoo.co.in

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 unaudited standalone financial results of Superhouse Limited (the 'Company') for the quarter ended September 30, 2024 and year to date from April 01, 2024 to September 30, 2024 (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 Kapoor Tandon & Co.,
Chartered Accountants
Firm Reg. No. 000952C



Rajesh Parasramka
Partner
M. No. 074192



UDIN: 24074192RKENPH 1126

Place: UNNAO

Date: November 14, 2024

Independent Auditor's Review Report on unaudited consolidated 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 Unaudited Consolidated 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, 2024 and year to date from April 01, 2024 to September 30, 2024 ("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).
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) La Compagnie Francaise De Protection Sarl, France
 - vii) Creemos International Limited
 - viii) Rojus Enterprises Limited
 - ix) Nomads Clothing Limited, UK (Step down Subsidiary)
 - x) Petrick Shoes Limited, UK (Step down Subsidiary)
 - (b) List of associates:
 - i) Amin International Limited
 - ii) Knowledgehouse Limited
 - iii) Stevem Industries 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. 8097.80 Lacs as at September 30, 2024 and total revenues of Rs. 1741.06 Lacs and Rs. 3265.12 Lacs, total net profit after tax of Rs. (-) 124.15 Lacs and Rs. (-) 102.76 Lacs and total comprehensive income of Rs. (-) 124.15 Lacs and Rs. (-) 102.76 Lacs, for the quarter ended September 30, 2024 and for the period from April 01, 2024 to September 30, 2024 respectively, and cash flow (net) of Rs. (-) 16.09 Lacs for the period from April 01, 2024 to September 30, 2024, as considered in the consolidated unaudited financial results. 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 subsidiary 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 six subsidiaries which have not been reviewed, whose interim financial results before consolidation eliminations reflect total assets of Rs. 12008.44 Lacs as at September 30, 2024 and total revenues of Rs. 2113.02 Lacs and Rs. 3810.41 Lacs, total net profit after tax of Rs. 47.14 Lacs and Rs. (-) 129.38 Lacs and total comprehensive income of Rs. 47.14 Lacs and Rs. (-) 129.38 Lacs, for the quarter ended September 30, 2024 and for the period from April 01, 2024 to September 30, 2024 respectively, and cash flow (net) of Rs. (-) 231.35 Lacs for the period from April 01, 2024 to September 30, 2024, 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 nor modified in respect of the above matter.

For Kapoor Tandon & Co.,
Chartered Accountants
Firm Reg. No. 000952C

Rajesh Parasramka

Rajesh Parasramka
Partner
M. No. 074192



UDIN: 24074192BKENPI9316

Place: UNNAO
Date: November 14, 2024

Superhouse Limited

Registered Office : 150 Feet Road, Jajmau, Kanpur.

CIN: L24231UP1980PLC004910 Website: www.superhouse.in Email: share@superhouse.in

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2024

		(Rs. In Lacs except earning per share data)					
		STANDALONE					
S.No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1.	Revenue from operations						
	a) Sales/Income from operations	13,178.16	10,563.74	14,003.35	23,741.90	26,391.33	50,026.76
	b) Other Operating Income	607.72	457.21	564.21	1,064.93	1,031.09	2,033.93
	Total Revenue from Operation	13,785.88	11,020.95	14,567.56	24,806.83	27,422.42	52,060.69
2.	Other Income	283.48	180.48	197.33	463.96	334.91	911.35
3.	Total Income (1+2)	14,069.36	11,201.43	14,764.89	25,270.79	27,757.33	52,972.04
4.	Expenses :						
	a) Cost of material consumed	5,751.22	5,968.81	5,477.86	11,720.03	11,779.77	23,367.75
	b) Purchase of stock-in-trade	1,319.92	1,092.72	1,526.83	2,412.64	2,845.63	5,065.71
	c) Changes in inventories of finished goods, work in progress and stock-in-trade	985.18	(1,043.18)	2,206.12	(58.00)	2,347.39	2,765.47
	d) Employee benefits expense	1,451.74	1,344.06	1,201.04	2,795.80	2,349.38	4,794.06
	e) Finance Cost	373.27	303.93	304.41	677.20	599.04	1,336.90
	f) Depreciation and amortisation expense	368.99	382.85	383.91	751.84	776.93	1,538.36
	g) Power and Fuel	344.34	351.42	437.41	695.76	836.29	1,574.38
	h) Other expenses	3,171.10	2,588.81	2,955.69	5,759.71	5,779.12	11,498.85
	Total expenses	13,765.76	10,989.22	14,493.27	24,754.98	27,313.55	51,941.48
5.	Profit before exceptional items and tax (3-4)	303.60	212.21	271.62	515.81	443.78	1,030.56
6.	Exceptional Items (Refer Note No. 4)	-	620.17	-	620.17	-	-
7.	Profit Before Tax (5-6)	303.60	832.38	271.62	1,135.98	443.78	1,030.56
8.	Tax Expenses:						
	a) Current Tax	92.65	47.95	47.45	140.60	91.25	146.19
	b) Deferred Tax	(7.10)	124.10	27.19	117.00	28.40	91.80
9.	Net Profit After Tax (7-8)	218.05	660.33	196.98	878.38	324.13	792.57
10.	Other Comprehensive Income:						
	a) Items that will not be re-classified to the Statement of Profit & Loss						
	i) Re-measurements of defined employees benefit plans	3.15	(2.94)	22.23	0.21	9.91	(5.67)
	ii) Deferred tax related on items that will not reclassified to profit or loss	(0.79)	0.74	(6.37)	(0.05)	(3.27)	1.42
	b) Items that will be re-classified to the Statement of Profit & Loss	-	-	-	-	-	-
	Total Other Comprehensive Income	2.36	(2.20)	15.86	0.16	6.64	(4.25)
11.	Total comprehensive income for the period (9+10)	220.41	658.13	212.84	878.54	330.77	788.32
12.	Paid-up equity share capital	1,102.50	1,102.50	1,102.50	1,102.50	1,102.50	1,102.50
13.	Face value of equity share capital (Rs.)	10.00	10.00	10.00	10.00	10.00	10.00
14.	Other Equity (excluding Revaluation Reserve)	-	-	-	-	-	37,037.58
15.	Earning per equity share of Rs. 10/- each (Not annualised)						
	a) Basic	1.98	5.99	1.79	7.97	2.94	7.19
	b) Diluted	1.98	5.99	1.79	7.97	2.94	7.19

Segment wise Revenue, Results, Assets and Liabilities for the Quarter and half year ended on 30th September, 2024

Particulars	Quarter Ended			Half Year Ended		Year Ended
	30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1.	Segment Revenue					
	a) Leather & Leather Products	11,896.11	9,824.21	13,052.19	21,720.32	24,648.13
	b) Textile Products	2,173.25	1,377.22	1,712.70	3,550.47	3,109.20
	Total Segment Revenue	14,069.36	11,201.43	14,764.89	25,270.79	27,757.33
	Less: Inter segment revenue	-	-	-	-	-
	Income from Operations	14,069.36	11,201.43	14,764.89	25,270.79	27,757.33
2.	Segment Results (Profit before finance cost and tax)					
	a) Leather & Leather Products	547.34	1,101.49	492.97	1,648.83	916.00
	b) Textile Products	129.53	34.82	83.06	164.35	126.82
	Total Profit before finance cost and tax	676.87	1,136.31	576.03	1,813.18	1,042.82
	Less: Finance Cost	373.27	303.93	304.41	677.20	599.04
	Profit Before Tax	303.60	832.38	271.62	1,135.98	443.78
3.	Segment Assets					
	a) Leather & Leather Products	58,543.80	58,516.85	58,608.44	58,543.80	58,608.44
	b) Textile Products	7,994.71	7,637.75	7,293.40	7,994.71	7,293.40
	Total	66,538.51	66,154.60	65,901.84	66,538.51	65,901.84
4.	Segment Liabilities					
	a) Leather & Leather Products	24,741.22	24,959.80	25,957.60	24,741.22	25,957.60
	b) Textile Products	2,862.18	2,391.90	2,257.02	2,862.18	2,257.02
	Total	27,603.40	27,351.70	28,214.62	27,603.40	28,214.62
5.	Capital Employed					
	a) Leather & Leather Products	33,802.58	33,557.05	32,650.84	33,802.58	32,650.84
	b) Textile Products	5,132.53	5,245.85	5,036.38	5,132.53	5,036.38
	Total	38,935.11	38,802.90	37,687.22	38,935.11	37,687.22



Superhouse Limited

Registered Office : 150 Feet Road, Jajmau, Kanpur.

CIN: L24231UP1980PLC004910 Website: www.superhouse.in Email: share@superhouse.in

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

		(Rs. In Lacs except earning per share data)					
		CONSOLIDATED					
S.No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1.	Revenue from operations						
	a) Sales/Income from operations	17,557.53	13,801.30	18,523.56	31,358.83	34,461.17	64,381.07
	b) Other Operating Income	654.80	493.50	579.66	1,148.30	1,083.29	2,149.88
	Total Revenue from Operation	18,212.33	14,294.80	19,103.22	32,507.13	35,544.46	66,530.95
2.	Other Income	245.22	232.76	205.72	477.98	395.75	1,197.19
3.	Total Income (1+2)	18,457.55	14,527.56	19,308.94	32,985.11	35,940.21	67,728.14
4.	Expenses :						
	a) Cost of material consumed	6,472.99	6,647.47	6,197.42	13,120.46	13,263.10	26,171.26
	b) Purchase of stock-in-trade	2,957.02	1,511.42	3,438.09	4,468.44	5,425.88	11,299.55
	c) Changes in inventories of finished goods, work in progress and stock-in-trade	850.85	(468.18)	2,495.88	382.67	3,310.61	1,657.70
	d) Employee benefits expense	2,226.13	2,109.27	1,763.37	4,335.40	3,453.53	7,221.60
	e) Finance Cost	517.14	435.86	416.08	953.00	794.33	1,789.12
	f) Depreciation and amortisation expense	467.15	453.77	441.88	920.92	869.62	1,813.46
	g) Power and Fuel	399.90	395.16	471.71	795.06	912.88	1,746.46
	h) Other expenses	4,223.33	3,374.69	3,430.19	7,598.02	6,995.12	14,497.74
	Total expenses	18,114.51	14,459.46	18,654.62	32,573.97	35,025.07	66,196.89
5.	Profit before exceptional items and tax (3-4)	343.04	68.10	654.32	411.14	915.14	1,531.25
6.	Exceptional Items (Refer Note No. 4)	-	620.17	-	620.17	-	-
7.	Profit Before Tax (5-6)	343.04	688.27	654.32	1,031.31	915.14	1,531.25
8.	Tax Expenses:						
	a) Current Tax	133.65	47.95	99.90	181.60	198.75	246.87
	b) Deferred Tax	1.90	124.10	27.19	126.00	28.40	111.80
9.	Net Profit After Tax (7-8)	207.49	516.22	527.23	723.71	687.99	1,172.58
10.	Share of Profit of Associates	40.27	24.61	68.28	64.88	116.78	210.36
11.	Profit after tax including share of profit of associates (9+10)	247.76	540.83	595.51	788.59	804.77	1,382.94
12.	Other Comprehensive Income:						
	a) Items that will not be re-classified to the Statement of Profit & Loss						
	i) Re-measurements of defined employees benefit plans	5.84	(2.94)	22.23	2.90	9.91	(5.67)
	ii) Deferred tax related on items that will not reclassified to profit or loss	(1.47)	0.74	(6.37)	(0.73)	(3.27)	1.42
	b) Items that will be re-classified to the Statement of Profit & Loss	-	-	-	-	-	-
	Total Other Comprehensive Income	4.37	(2.20)	15.86	2.17	6.64	(4.25)
13.	Total comprehensive income for the period (11+12)	252.13	538.63	611.37	790.76	811.41	1,378.69
14.	a) Profit attributable to Non Controlling Equity Holders	62.82	(40.61)	103.36	22.21	161.98	133.47
	b) Profit attributable to Controlling Equity Holders	189.31	579.24	508.01	768.55	649.43	1,245.22
15.	Paid-up equity share capital (face value of Rs. 10/-each)	1,074.97	1,074.97	1,102.50	1,074.97	1,102.50	1,074.97
16.	Face value of equity share capital (Rs.)	10.00	10.00	10.00	10.00	10.00	10.00
17.	Other Equity (excluding Revaluation Reserve)	-	-	-	-	-	44,698.79
18.	Earning per equity share of Rs. 10/- each (Not annualised)						
	a) Basic	2.25	4.91	5.40	7.15	7.30	12.54
	b) Diluted	2.25	4.91	5.40	7.15	7.30	12.54

Segment wise Revenue, Results, Assets and Liabilities for the Quarter and half year ended on 30th September, 2024

Particulars		Quarter Ended			Half Year Ended		Year Ended
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1.	Segment Revenue						
	a) Leather & Leather Products	16,284.30	13,150.34	17,596.24	29,434.64	32,831.01	61,295.30
	b) Textile Products	2,173.25	1,377.22	1,712.70	3,550.47	3,109.20	6,432.84
	Total Segment Revenue	18,457.55	14,527.56	19,308.94	32,985.11	35,940.21	67,728.14
	Less: Inter segment revenue	-	-	-	-	-	-
	Income from Operations	18,457.55	14,527.56	19,308.94	32,985.11	35,940.21	67,728.14
2.	Segment Results (Profit before finance cost and tax)						
	a) Leather & Leather Products	730.65	1,089.31	987.34	1,819.96	1,582.65	3,030.60
	b) Textile Products	129.53	34.82	83.06	164.35	126.82	289.77
	Total Profit before finance cost and tax	860.18	1,124.13	1,070.40	1,984.31	1,709.47	3,320.37
	Less: Finance Cost	517.14	435.86	416.08	953.00	794.33	1,789.12
	Profit Before Tax	343.04	688.27	654.32	1,031.31	915.14	1,531.25
3.	Segment Assets						
	a) Leather & Leather Products	80,993.37	80,018.85	76,423.44	80,993.37	76,423.44	76,214.05
	b) Textile Products	7,994.71	7,637.75	7,293.40	7,994.71	7,293.40	7,142.53
	Total	88,988.08	87,656.60	83,716.84	88,988.08	83,716.84	83,356.58
4.	Segment Liabilities						
	a) Leather & Leather Products	38,234.08	37,538.09	35,440.97	38,234.08	35,440.97	34,284.70
	b) Textile Products	2,862.18	2,391.90	2,257.02	2,862.18	2,257.02	1,893.07
	Total	41,096.26	39,929.99	37,697.99	41,096.26	37,697.99	36,177.77
5.	Capital Employed						
	a) Leather & Leather Products	42,759.29	42,480.76	40,982.47	42,759.29	40,982.47	41,929.35
	b) Textile Products	5,132.53	5,245.85	5,036.38	5,132.53	5,036.38	5,249.46
	Total	47,891.82	47,726.61	46,018.85	47,891.82	46,018.85	47,178.81



Standalone and Consolidated Statement of Assets and Liabilities

(Rs. in Lacs)

S. No.	Particulars	Standalone		Consolidated	
		As at 30.09.2024	As at 31.03.2024	As at 30.09.2024	As at 31.03.2024
	ASSETS				
1.	Non Current Assets				
	(a) Property, Plant and Equipment	19,971.02	21,019.60	24,193.84	25,235.50
	(b) Capital Work-in-progress	540.15	578.17	540.15	578.17
	(c) Investment Properties	-	-	457.85	457.85
	(d) Goodwill	-	-	814.07	833.59
	(e) Other Intangible assets	21.58	26.53	149.89	200.19
	(f) Financial Assets				
	(i) Investments	4,871.70	4,871.70	2,990.12	2,925.24
	(ii) Loans	142.72	207.20	-	-
	(g) Deferred Tax Assets (net)	-	-	588.87	562.55
	(h) Other Non-current assets	1,064.03	703.12	1,121.34	772.12
	Total Non Current Assets	26,611.20	27,406.32	30,856.13	31,565.21
2.	Current Assets				
	(a) Inventories	12,787.57	12,672.14	24,335.54	24,235.16
	(b) Financial Assets				
	(i) Trade Receivables	14,634.60	12,817.59	18,901.65	16,435.98
	(ii) Cash and cash equivalents	1,721.11	1,199.19	2,085.31	1,806.61
	(iii) Bank balances other than (ii) above	5,799.84	4,535.78	6,112.25	4,889.98
	(iv) Other Financial Assets	3,221.10	2,603.65	3,825.25	2,997.58
	(c) Current Tax Assets (Net)	182.02	161.02	263.11	219.00
	(c) Other current assets	1,581.07	839.84	2,608.84	1,207.10
	Total Current Assets	39,927.31	34,829.21	58,131.95	51,791.41
	TOTAL ASSETS	66,538.51	62,235.53	88,988.08	83,356.62
	EQUITY AND LIABILITIES				
1.	Equity				
	(a) Equity Share Capital	1,102.50	1,102.50	1,074.97	1,074.97
	(b) Other Equity	37,832.61	37,042.28	44,480.37	43,789.59
	(c) Non Controlling Interest	-	-	2,336.48	2,314.28
	Total Equity	38,935.11	38,144.78	47,891.82	47,178.84
2.	Liabilities				
	Non-current liabilities				
	(a) Financial liabilities				
	(i) Borrowings	791.38	796.31	1,939.71	2,281.72
	(b) Deferred tax liabilities (Net)	1,585.99	1,468.94	1,795.45	1,649.37
	(c) Other non-current liabilities	388.56	202.07	417.19	232.38
	Total Non-current liabilities	2,765.93	2,467.32	4,152.35	4,163.47
3.	Current Liabilities				
	(a) Financial Liabilities				
	(i) Borrowings	13,654.62	12,899.74	17,967.23	18,083.02
	(ii) Trade payables	7,931.44	5,972.03	13,821.78	10,312.99
	(iii) Other financial liabilities	2,446.37	1,837.14	4,158.12	2,337.43
	(b) Other current liabilities	692.73	835.31	834.60	940.60
	(c) Provisions	112.31	79.21	162.18	127.15
	(d) Current Tax Liability (Net)	-	-	-	213.12
	Total Current Liabilities	24,837.47	21,623.43	36,943.91	32,014.31
	TOTAL EQUITY AND LIABILITIES	66,538.51	62,235.53	88,988.08	83,356.62

Statement of Cash Flows for the period ended September 30, 2024

(Rs. in Lacs)

Particulars	Standalone		Consolidated	
	Half Year ended Sept. 30, 2024	Year ended 31-Mar-24	Half Year ended Sept. 30, 2024	Year ended 31-Mar-24
	Unaudited	Audited	Unaudited	Audited
A. CASH FLOW FROM OPERATING ACTIVITIES				
Net Profit before tax	1,135.98	1,030.56	1,031.31	1,531.25
Adjustments for :				
Depreciation/ Amortisation	751.84	1,538.36	920.92	1,813.46
Profit on Sale of Property Plant & Equipments	(630.15)	(198.44)	(630.15)	(198.59)
Loss on Sale of Property Plant & Equipments	15.36	23.66	15.36	24.30
Impairment in investment	-	-	-	-
Interest income	(159.40)	(314.11)	(168.24)	(330.39)
Dividend Income	-	(26.95)	(2.18)	-
Finance Cost	677.20	1,106.95	953.00	1,547.47
Deferral Income of Govt. Grant	(33.14)	(48.11)	(34.83)	(54.20)
Bad Debts w/off and provision	22.13	115.23	23.73	119.83
Remeasurement of net defined benefit plans	0.21	(5.67)	2.90	(5.67)
Operating profit before working capital changes	1,780.03	3,221.48	2,111.82	4,447.46
Changes in working capital:				
(Increase)/ Decrease in trade receivables	(1,839.14)	3,087.03	(2,489.40)	1,537.93
(Increase)/ Decrease in inventories	(115.43)	3,742.13	(100.38)	1,799.28
(Increase)/ Decrease in other non current loan/assets	(296.43)	191.26	(349.22)	338.37
(Increase)/ Decrease in other current financial assets	(617.45)	(1,527.89)	(827.67)	(1,719.04)
(Increase)/ Decrease in other current assets	(741.23)	(83.75)	(1,401.74)	(223.65)
Increase/ (Decrease) in trade payables	1,959.41	(4,870.55)	3,508.79	(3,337.08)
Increase/ (Decrease) in other financial liabilities	609.23	(227.98)	1,820.69	(266.21)
Increase/ (Decrease) in other current liabilities	(142.58)	(101.18)	(106.00)	(289.48)
Increase/ (Decrease) in Provisions	33.10	(8.48)	35.03	9.79
Cash generated from operations	629.51	3,422.07	2,201.92	2,297.37
Income taxes refunded / (paid), net	(161.60)	(27.36)	(438.83)	(28.64)
Net cash generated from operating activities	467.91	3,394.71	1,763.09	2,268.73
B. CASH FLOW FROM INVESTING ACTIVITIES				
Purchase of Property Plant & Equipments	(730.94)	(2,630.32)	(896.03)	(3,017.96)
Purchase of Other Intangible assets	-	-	-	(171.53)
Proceed from sale of Property Plant & Equipments	1,685.43	432.17	1,697.39	432.29
Sale of Non Current Investments	-	3.40	-	-
Purchase of Non Current Investments	-	(370.00)	-	-
Government Grant under IDLS	219.63	72.93	219.64	106.60
Dividend income	-	26.95	2.18	-
Adjustment on consolidation	-	-	75.09	246.15
Interest received	159.40	314.11	168.24	330.39
Increase/ (Decrease) in Other bank balances	(1,264.06)	(242.72)	(1,222.27)	(328.10)
Net cash (used in) / generated from investing activities	69.46	(2,393.48)	44.24	(2,402.16)
C. CASH FLOW FROM FINANCING ACTIVITIES				
Proceeds/(repayment) from/of long-term loans	(4.93)	985.09	(342.01)	874.19
Proceeds/(repayment) from/of short term borrowings	754.88	(1,261.43)	(115.79)	333.74
Dividend Paid (including Dividend Distribution Tax)	(88.20)	(110.25)	(117.83)	(117.83)
Finance costs paid	(677.20)	(1,106.95)	(953.00)	(1,547.47)
Net cash used in financing activities	(15.45)	(1,493.54)	(1,528.63)	(457.37)
INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS	521.92	(492.31)	278.70	(590.80)
Cash and cash equivalents at the beginning of the year	1,199.19	1,691.50	1,806.61	2,397.41
Cash and cash equivalents at the end of the year	1,721.11	1,199.19	2,085.31	1,806.61

NOTES:-

1. The un-audited IND-AS Financial Results have been reviewed by the Audit Committee and were taken on record and approved by the Board of Directors in their meeting held on 14th November, 2024. These results have been subjected to limited reviewed by Statutory auditors of the Company.
2. These financial results have been prepared in accordance with Indian Accounting Standards (IND-AS) as prescribed under section 133 of Companies Act, 2013 read with Rule 3 of the companies (Indian Accounting Standards) Rules, 2015 and relevant amendment thereafter. The said financial results of the parent company and its subsidiaries (together referred as the "Group") have been prepared in accordance with IND-AS 110 - Consolidated financial statements".
3. The figures for the quarter ended September, 2023/2024 are balancing figures between unaudited figures in respect of half year ended September 2023/2024 and the published year to date figures upto the first quarter ended June 2023/2024.
4. Exceptional Item amounting to Rs. 620.17 Lacs represent profit on sale of Land and Building (property). Operation of one of the unit alongwith entire plant & machinery has been shifted to another location for better synergies and efficiency in operations; and the property has been disposed off to have additional liquidity for business operations of the company.
5. Figures of the previous period have been regrouped and rearranged wherever necessary to correspond with current period's classification/disclosure.

For and on behalf of the BOARD



Mukhtarul Amin

Chairman and Managing Director
DIN - 12108

Date: 14.11.2024

Place: Unnao

