



Monday, November 04, 2024

The Secretary,
Bombay Stock Exchange Ltd,
Phiroze Jeejeebhoy Towers,
25th Floor, Dalal Street, Fort,
Mumbai – 400 001.

Dear Sir,

Sub: Unaudited financial results for the quarter ended 30th September, 2024 and Limited Review report there on - req.

We are enclosing herewith the Unaudited financial results for the quarter ended 30th September, 2024 as approved by Board of Directors at their meeting held on 4th November, 2024 along with the Limited review report given by the Statutory Auditors for your records.

The Board Meeting commenced at : 10.25 AM

The Board Meeting concluded at : 12.05 PM

Please take the same on record.

Thanking you,

Yours faithfully,
For Super Sales India Limited

S K Radhakrishnan
Company Secretary

Encl.: As above

SUPER SALES INDIA LIMITED							
CIN:L17111TZ1981PLC001109, Email:ssil@vaamaa.com, Website: supersales.co.in							
Regd. Office 34 A, Kamaraj Road, Coimbatore - 641 018.							
UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2024							
Rs. In Lakhs							
SI No.	Particulars	3 Months ended			6 Months ended		Previous Year Ended
		30.09.2024 (Unaudited)	30.06.2024 (Unaudited)	30.09.2023 (Unaudited)	30.09.2024 (Unaudited)	30.09.2023 (Unaudited)	31.03.2024 (Audited)
I	INCOME						
	Revenue from operations	10,116.71	9,737.43	10,890.04	19,854.14	21,681.68	41,918.39
	Other Income	321.57	154.12	551.60	475.69	698.97	1,082.49
	Total Income	10,438.28	9,891.55	11,441.64	20,329.83	22,380.65	43,000.88
II	EXPENSES						
	Cost of Material Consumed	6,495.50	6,115.57	6,470.05	12,611.07	12,851.62	24,402.71
	Purchases of stock-in-trade	-	-	-	-	-	-
	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(57.02)	(112.65)	34.13	(169.67)	59.06	(274.15)
	Employee benefits expense	1,261.97	1,215.36	1,254.07	2,477.33	2,429.64	4,929.80
	Finance costs	221.01	204.91	196.12	425.92	358.09	732.56
	Depreciation and amortisation expense	637.71	610.03	535.22	1,247.74	1,050.12	2,213.95
	Other expenses	1,709.61	1,749.21	1,670.70	3,458.82	3,528.80	8,645.50
	Total expenses	10,268.78	9,782.43	10,160.29	20,051.21	20,277.33	40,650.37
III	Profit/(Loss) before exceptional items and tax (I - II)	169.50	109.12	1,281.35	278.62	2,103.32	2,350.51
IV	Exceptional Items	-	-	211.38	-	211.38	211.38
V	Profit/(Loss) before Tax (III + IV)	169.50	109.12	1,492.73	278.62	2,314.70	2,561.89
VI	Tax Expenses						
	Current tax	34.49	8.87	216.86	43.36	417.52	353.13
	Deferred Tax	(3.04)	(1.41)	82.07	(4.45)	113.23	222.04
VII	Profit / (Loss) for the period (V - VI)	138.05	101.66	1,193.80	239.71	1,783.95	1,986.72
VIII	Other Comprehensive Income /(Loss) [net of tax]						
A)	Items that will not be re-classified to profit or loss						
	Income tax relating to items that will not be reclassified to profit or loss	3,308.27	4,147.50	4,352.20	7,455.77	10,559.00	11,920.06
		(1,185.93)	(471.42)	(495.72)	(1,657.35)	(1,204.69)	(1,360.96)
B)	Items that will be re-classified to profit or loss	-	-	-	-	-	-
IX	Total other Comprehensive Income / (loss) (VIII A + VIII B)	2,122.34	3,676.08	3,856.48	5,798.42	9,354.31	10,559.10
X	Total Comprehensive Income / (loss) for the period (VII+IX)	2,260.39	3,777.74	5,050.28	6,038.13	11,138.26	12,545.82
XI	Paid up share capital (face value of Rs. 10/- each)	307.15	307.15	307.15	307.15	307.15	307.15
XII	Other Equity excluding Revaluation Reserve	-	-	-	-	-	55,459.75
XIII	Earnings per Share (Rs) (not annualised) Basic & Diluted [Face value Rs. 10 / share]	4.49	3.31	38.87	7.80	58.08	64.68



SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2024

SI No.	Particulars	3 months ended			6 Months ended		Previous Year Ended
		30.09.2024 (Unaudited)	30.06.2024 (Unaudited)	30.09.2023 (Unaudited)	30.09.2024 (Unaudited)	30.09.2023 (Unaudited)	31.03.2024 (Audited)
1	Segment revenue						
	- Agency Division	426.94	472.62	888.26	899.56	1,794.37	3,242.77
	- Textile Division	8,485.55	7,789.34	7,860.01	16,274.89	15,309.93	30,422.45
	- Engineering Division	1,353.68	1,629.59	2,467.33	2,983.27	5,050.31	9,099.45
	Total	10,266.17	9,891.55	11,215.60	20,157.72	22,154.61	42,764.67
	Less: Inter segment Revenue						
	Income from operations	10,266.17	9,891.55	11,215.60	20,157.72	22,154.61	42,764.67
2	Segment Results						
	Profit/(Loss) before tax & interest						
	- Agency Division	214.31	228.41	553.12	442.72	1,192.83	2,048.84
	- Textile Division	169.94	182.05	589.70	351.99	551.83	4.02
	- Engineering Division	(35.77)	(42.43)	435.22	(78.20)	887.67	1,348.89
	Total	348.48	368.03	1,578.04	716.51	2,632.33	3,401.75
	Less: Finance costs	221.01	204.91	196.12	425.92	358.09	732.56
	Less: Other unallocable expenditure net off unallocable Income	(42.03)	54.00	(110.81)	11.97	(40.46)	107.30
	Total Profit/(Loss) before tax	169.50	109.12	1,492.73	278.62	2,314.70	2,561.89
3	Segment Assets						
	- Agency Division	1,090.57	987.86	1,524.15	1,090.57	1,524.15	1,402.09
	- Textile Division	27,670.22	27,453.63	24,432.07	27,670.22	24,432.07	27,313.66
	- Engineering Division	8,069.20	8,419.66	7,615.05	8,069.20	7,615.05	7,833.21
	- Unallocated	42,974.28	39,632.33	33,849.48	42,974.28	33,849.48	35,136.12
	Total	79,804.27	76,493.48	67,420.75	79,804.27	67,420.75	71,685.08
4	Segment Liabilities						
	- Agency Division	151.18	142.26	146.41	151.18	146.41	136.63
	- Textile Division	10,911.82	10,362.38	8,377.69	10,911.82	8,377.69	10,564.56
	- Engineering Division	2,001.70	2,481.47	1,308.07	2,001.70	1,308.07	1,725.51
	- Unallocated	5,149.56	3,962.73	3,229.21	5,149.56	3,229.21	3,491.48
	Total	18,214.26	16,948.84	13,061.38	18,214.26	13,061.38	15,918.18



STATEMENT OF ASSETS AND LIABILITIES

Rs. In Lakhs

Particulars	As at	As at
	30.09.2024	31.03.2024
	[Unaudited]	[Audited]
Assets		
Non-current assets		
Property, plant and equipment	16,556.81	16,257.86
Capital work-in-progress	420.35	336.46
Right -of- use assets	24.89	36.14
Intangible assets	177.64	236.95
Intangible assets under developments	-	-
Financial assets		
i. Investments	42,312.05	34,820.87
ii. Other financial assets	1,519.89	2,083.91
Other non current assets	426.74	435.30
Total non-current assets	61,438.37	54,207.49
Current assets		
Inventories	5,441.07	7,890.39
Financial assets		
i. Trade receivables	7,319.41	6,129.86
ii. Cash and cash equivalents	87.51	240.93
iii. Bank Balances other than (ii) above	2,175.06	1,287.94
iv. Other financial assets	308.91	93.64
Current Tax assets (net)	93.18	287.02
Other current assets	2,940.77	1,547.81
Total current assets	18,365.91	17,477.59
Total Assets	79,804.28	71,685.08
Equity and liabilities		
Equity share capital	307.15	307.15
Other equity	61,282.88	55,459.75
Total equity	61,590.03	55,766.90
Liabilities		
Non-current liabilities		
Financial liabilities		
i) Lease liabilities	3.75	10.77
Provisions	62.91	32.29
Deferred tax liabilities (Net)	5,124.70	3,471.80
Total non-current liabilities	5,191.36	3,514.86
Current liabilities		
Financial liabilities		
i. Borrowings	9,440.72	7,946.02
ii. Lease liabilities	23.42	28.38
iii. Trade payables		
Total outstanding dues of Micro Enterprises and Small Enterprises	385.30	443.94
Total outstanding dues of creditors other than Micro Enterprises and Small Enterprises	1,854.69	2,582.09
iv. Other financial liabilities	874.89	1,022.52
Provisions	44.44	14.56
Current Tax Liabilities (Net)	-	-
Other current liabilities	399.43	365.81
Total current liabilities	13,022.89	12,403.32
Total liabilities	18,214.25	15,918.18
Total equity and liabilities	79,804.28	71,685.08



STATEMENT OF CASH FLOW FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2024

Rs. In Lakhs

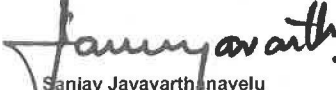
Particulars	For the half year ended 30.09.2024	For the half year ended 30.09.2023
Cash flow from operating activities	[Unaudited]	[Unaudited]
Profit before income tax	278.62	2,314.70
Adjustments for		
Depreciation and amortisation expense	1,247.74	1,050.12
(Gain)/loss on disposal of property, plant and equipment	(20.11)	(389.74)
Interest Income	(122.62)	(62.69)
Dividend Income	(172.11)	(226.04)
Finance costs	425.92	358.09
	1,637.44	3,044.43
Change in operating assets and liabilities		
(Increase)/Decrease in trade receivables	(1,189.55)	(599.78)
(Increase)/Decrease in inventories	2,449.32	962.43
(Increase)/Decrease in other financial Non -Current assets	10.48	(77.39)
(Increase)/Decrease in other financial Current assets	(179.77)	(337.07)
(Increase)/Decrease in other non-current assets	8.56	(564.96)
(Increase)/Decrease in other current assets	(1,392.96)	(223.93)
(Decrease) / Increase in trade payables	(786.04)	(659.89)
(Decrease) / Increase in provisions	26.07	(14.46)
(Decrease) / Increase in other current liabilities	33.62	0.21
(Decrease) / Increase in other Financial Liabilities	(149.24)	(37.81)
Cash generated from operations	467.91	1,491.79
Income taxes paid	(150.48)	419.24
Net cash inflow from operating activities	618.39	1,072.55
Cash flows from investing activities		
Payments for property, plant and equipment	(1,565.12)	(1,375.50)
Proceeds from sale of property, plant and equipment	28.56	440.44
Proceeds from sale of Investments	(0.97)	-
Dividends received	172.11	226.04
Interest received	87.13	38.98
Increase/(Decrease) in Bank balances not considered as cash & Cash Equivalent	(333.58)	519.22
Net cash outflow from investing activities	(1,611.87)	(150.82)
Cash flows from financing activities		
Finance cost	(425.46)	(359.74)
Interest portion of lease liabilities	(1.55)	(0.44)
Dividends paid to company's shareholders	(212.31)	(217.80)
Availment/(Repayment) of Working capital borrowings	1,494.70	(1,247.87)
Payment of Lease liabilities	(15.33)	(2.98)
Net cash inflow (outflow) from financing activities	840.06	(1,828.83)
Net increase (decrease) in cash and cash equivalents	(153.42)	(907.10)
Cash and cash equivalents at the beginning of the financial year	240.93	1,315.88
Cash and cash equivalents at end of the period	87.51	408.78



Notes:

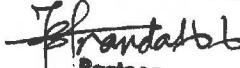
- 1 The Unaudited financial results were reviewed by the Audit Committee and were approved by the Board of Directors at its meeting held on 4th November, 2024. The Statutory Auditors have carried out limited review of the above results.
- 2 The figures of the comparative period have been regrouped / re arranged wherever necessary to correspond with the current period classification.
- 3 Exceptional Item of Rs. 211.38 for the half year ended 30th Sep 2023 and the year ended 31st March, 2024 represent the net gain on compensation received on compulsory acquisition of land by the National Highways Authority of India.

On behalf of the Board


Sanjay Jayavarthnavelu
Chairman

Coimbatore
04-11-2024

For Subbachar & Srinivasan
Chartered Accountants
Firm Regd. No: 0040835



Partner
T.S. Anandathirthan
M.No: 230192



Independent Auditor's Review Report on the Quarterly and Year to date (Half Yearly) Unaudited Standalone Financial Results of the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 as amended

Review Report to
The Board of Directors of
Super Sales India Limited

1. We have reviewed the accompanying statement of Unaudited financial results of **SUPER SALES INDIA LIMITED, COIMBATORE-641018** for the Quarter and Half Year ended **30th September 2024** ("the statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 as amended ("the Listing Regulations").
2. This statement which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 (Ind AS 34) "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 these financial statements based on our review.
3. We conducted our review of the Statement 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 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. 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. 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 aforesaid Indian Accounting Standards (Ind AS) 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.

Place: Coimbatore
Date: 04/11/2024



For **SUBBACHAR & SRINIVASAN**
CHARTERED ACCOUNTANTS
Firm Regn. No: 0040835

PARTNER, T.S. ANANDATHIRTHAN
Membership No: 230192

UDIN: 24230192 BKCRH 5471