



# 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

14<sup>th</sup> August, 2024

The Stock Exchange Mumbai,  
Phiroze Jeejeebhoy Towers,  
Dalal Street,  
MUMBAI-400001

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

Script Code: 523283

Scrip Code: SUPERHOUSE

**Sub:- Submission of Standalone and Consolidated Unaudited Financial Results of the company for the quarter ended 30<sup>th</sup> June, 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 Wednesday the 14<sup>th</sup> August, 2024 the Statement of Standalone and Consolidated Unaudited Financial Results of the company for the quarter ended June, 30, 2024, as recommended by the Audit Committee, were approved.
2. The under-mentioned documents are attached herewith for your records:-
  - a. Statement of Standalone and Consolidated Unaudited Financial Results, Segment wise Revenue, Results, Assets and Liabilities for the quarter ended 30<sup>th</sup> June, 2024.
  - b. Independent Auditor's Report on Quarterly Standalone and Consolidated Unaudited Financial Results of the company.

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



**Independent Auditor's Review Report on standalone unaudited quarterly 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 June 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'). This statement 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.
2. 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.
3. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, has not been prepared in all material respect in accordance with the recognition and measurement principles laid down in the applicable 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 and has not disclosed the information required to be disclosed in terms of the Regulation, read with the Circular, 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*  
**Rajesh Parasramka  
Partner  
M. No. 074192  
UDIN:**

*24074192BKENR4731*

**Place: UNNAO****Date: August 14, 2024**



**Independent Auditor's Review Report on consolidated unaudited quarterly 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 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 June 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 (with effect from February 13, 2024)
    - ix) Nomads Clothing Limited, UK (Step down Subsidiary)
    - x) Patrick Shoes Limited, UK (Step down Subsidiary)



(b) List of associates:

- i) Amin International Limited
- ii) Knowledgehouse Limited
- iii) Steven Construction 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 the recognition and measurement principles laid down in 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 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 revenues of Rs. 1524.06 Lacs, total net profit after tax of Rs. 21.39 Lacs and total comprehensive income of Rs. 21.39 Lacs, for the quarter ended June 30, 2024, as considered in the consolidated unaudited financial results. The aforesaid interim financial results have been reviewed by respective independent 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 aforesaid subsidiary is based solely on the reports of such 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 by auditors, whose interim financial results before consolidation eliminations reflect total revenue of Rs. 1697.39 Lacs, total net profit after tax of Rs. (-) 176.52 Lacs and total comprehensive income of Rs. (-) 176.52 Lacs for the quarter ended June 30, 2024, as considered in the consolidated unaudited financial results and have been furnished to us by the holding company's management. 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: 24074192BKENV57974

Place: UNNAO

Date: August 14, 2024



# Superhouse Limited

Registered Office : 150 Feet Road, Jajmau, Kanpur.

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

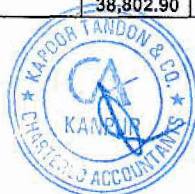
## STATEMENT OF STANDALONE AND CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2024

(Rs. In Lacs except earning per share data)

S. No.	Particulars	Standalone				Consolidated			
		Quarter Ended		Year Ended		Quarter Ended		Year Ended	
		30.06.2024	31.03.2024	30.06.2023	31.03.2024	30.06.2024	31.03.2024	30.06.2023	31.03.2024
		Unaudited	Audited	Unaudited	Audited	Unaudited	Audited	Unaudited	Audited
1.	<b>Revenue from operations</b>								
	a) Sales/Income from operations	10,563.74	12,736.22	12,387.98	50,026.76	13,801.30	15,881.85	15,937.61	64,381.07
	b) Other Operating Income	457.21	599.47	466.88	2,033.93	493.50	635.66	503.63	2,149.88
	<b>Total Revenue from Operation</b>	<b>11,020.95</b>	<b>13,335.69</b>	<b>12,854.86</b>	<b>52,060.69</b>	<b>14,294.80</b>	<b>16,517.51</b>	<b>16,441.24</b>	<b>66,530.95</b>
2.	<b>Other Income</b>	180.48	221.64	137.58	911.35	232.76	381.91	190.03	1,197.19
3.	<b>Total Income (1+2)</b>	<b>11,201.43</b>	<b>13,557.33</b>	<b>12,992.44</b>	<b>52,972.04</b>	<b>14,527.56</b>	<b>16,899.42</b>	<b>16,631.27</b>	<b>67,728.14</b>
4.	<b>Expenses :</b>								
	a) Cost of material consumed	5,968.81	6,142.19	6,301.91	23,367.75	6,647.47	6,763.68	7,065.68	26,171.26
	b) Purchase of stock-in-trade	1,092.72	971.38	1,318.80	5,065.71	1,511.42	3,838.87	1,987.79	11,299.55
	c) Changes in inventories of finished goods, work in progress and stock-in-trade	(1,043.18)	934.67	141.27	2,765.47	(468.18)	(1,258.60)	814.73	1,657.70
	d) Employee benefits expense	1,344.06	1,232.80	1,148.34	4,794.06	2,109.27	2,013.94	1,690.16	7,221.60
	e) Finance Cost	303.93	389.26	327.72	1,336.90	435.86	540.97	412.62	1,789.12
	f) Depreciation and amortisation expense	382.85	364.44	393.02	1,538.36	453.77	501.95	427.74	1,813.46
	g) Power and Fuel	351.42	368.99	398.88	1,574.38	395.16	421.47	441.17	1,746.46
	h) Other expenses	2,588.61	2,870.25	2,790.34	11,498.85	3,374.69	3,737.08	3,530.56	14,497.74
	<b>Total expenses</b>	<b>10,989.22</b>	<b>13,273.98</b>	<b>12,820.28</b>	<b>51,941.48</b>	<b>14,459.46</b>	<b>16,559.36</b>	<b>16,370.45</b>	<b>66,196.89</b>
5.	<b>Profit before exceptional items and tax (3-4)</b>	<b>212.21</b>	<b>283.35</b>	<b>172.16</b>	<b>1,030.56</b>	<b>68.10</b>	<b>340.06</b>	<b>260.82</b>	<b>1,531.25</b>
6.	Exceptional Item(s) (Refer Note No. 4)	620.17	-	-	-	620.17	-	-	-
7.	<b>Profit Before Tax (5-6)</b>	<b>832.38</b>	<b>283.35</b>	<b>172.16</b>	<b>1,030.56</b>	<b>688.27</b>	<b>340.06</b>	<b>260.82</b>	<b>1,531.25</b>
8.	<b>Tax Expenses:</b>								
	a) Current Tax	47.95	7.29	43.80	146.19	47.95	(17.13)	98.85	246.87
	b) Deferred Tax	124.10	31.60	1.21	91.80	124.10	49.60	1.21	111.80
9.	<b>Net Profit After Tax (7-8)</b>	<b>660.33</b>	<b>244.46</b>	<b>127.15</b>	<b>792.57</b>	<b>516.22</b>	<b>307.59</b>	<b>160.76</b>	<b>1,172.58</b>
10.	Share of Profit of Associates	-	-	-	-	24.81	55.57	48.50	210.36
11.	<b>Profit after tax including share of profit of associates (9+10)</b>	<b>660.33</b>	<b>244.46</b>	<b>127.15</b>	<b>792.57</b>	<b>540.83</b>	<b>363.16</b>	<b>209.26</b>	<b>1,382.94</b>
12.	<b>Other Comprehensive Income:</b>								
	a) Items that will not be re-classified to the Statement of Profit & Loss								
	i) Re-measurements of defined employees benefit plans	(2.94)	(7.91)	(12.32)	(5.67)	(2.94)	(7.91)	(12.32)	(5.67)
	ii) Deferred tax related on items that will not reclassified to profit or loss	0.74	1.98	3.10	1.42	0.74	1.98	3.10	1.42
	b) Items that will be re-classified to the Statement of profit or loss	-	-	-	-	-	-	-	-
	<b>Total Other Comprehensive Income</b>	<b>(2.20)</b>	<b>(5.93)</b>	<b>(9.22)</b>	<b>(4.25)</b>	<b>(2.20)</b>	<b>(5.93)</b>	<b>(9.22)</b>	<b>(4.25)</b>
13.	<b>Total comprehensive income for the period (11-12)</b>	<b>658.13</b>	<b>238.53</b>	<b>117.93</b>	<b>788.32</b>	<b>538.63</b>	<b>357.23</b>	<b>200.04</b>	<b>1,378.69</b>
14.	a) Profit attributable to Non Controlling Equity Holders	-	-	-	-	(40.61)	(36.32)	58.62	133.47
	b) Profit attributable to Controlling Equity Holders	-	-	-	-	579.24	393.55	141.42	1,245.22
15.	<b>Paid-up equity share capital</b>	<b>1,102.50</b>	<b>1,102.50</b>	<b>1,102.50</b>	<b>1,102.50</b>	<b>1,074.97</b>	<b>1,074.97</b>	<b>1,102.50</b>	<b>1,074.97</b>
16.	<b>Face value of equity share capital (Rs.)</b>	<b>10.00</b>	<b>10.00</b>	<b>10.00</b>	<b>10.00</b>	<b>10.00</b>	<b>10.00</b>	<b>10.00</b>	<b>10.00</b>
17.	<b>Other Equity (excluding Revaluation Reserve)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>37,037.58</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>44,698.79</b>
18.	<b>Earning per equity share of Rs. 10/- each (Not annualised)</b>								
	a) Basic	5.99	2.22	1.15	7.19	4.91	3.29	1.90	12.54
	b) Diluted	5.99	2.22	1.15	7.19	4.91	3.29	1.90	12.54

### Segment wise Revenue, Results, Assets and Liabilities

Particulars	Standalone				Consolidated			
	Quarter Ended		Year Ended		Quarter Ended		Year Ended	
	30.06.2024	31.03.2024	30.06.2023	31.03.2024	30.06.2024	31.03.2024	30.06.2023	31.03.2024
	Unaudited	Audited	Unaudited	Audited	Unaudited	Audited	Unaudited	Audited
1. <b>Segment Revenue</b>								
a) Leather & Leather Products	9,824.21	11,904.21	11,595.94	46,539.20	13,150.34	15,246.30	15,234.77	61,295.30
b) Textile Products	1,377.22	1,653.12	1,396.50	6,432.84	1,377.22	1,653.12	1,396.50	6,432.84
<b>Total Segment Revenue</b>	<b>11,201.43</b>	<b>13,557.33</b>	<b>12,992.44</b>	<b>52,972.04</b>	<b>14,527.56</b>	<b>16,899.42</b>	<b>16,631.27</b>	<b>67,728.14</b>
Less: Inter segment revenue	-	-	-	-	-	-	-	-
<b>Income from Operations</b>	<b>11,201.43</b>	<b>13,557.33</b>	<b>12,992.44</b>	<b>52,972.04</b>	<b>14,527.56</b>	<b>16,899.42</b>	<b>16,631.27</b>	<b>67,728.14</b>
2. <b>Segment Results (Profit before finance cost and tax)</b>								
a) Leather & Leather Products	1,101.49	592.87	456.12	2,077.69	1,089.31	801.29	629.68	3,030.60
b) Textile Products	34.82	79.74	43.76	289.77	34.82	79.74	43.76	289.77
<b>Total Profit before finance cost and tax</b>	<b>1,136.31</b>	<b>672.61</b>	<b>499.88</b>	<b>2,367.46</b>	<b>1,124.13</b>	<b>881.03</b>	<b>673.44</b>	<b>3,320.37</b>
Less: Finance Cost	303.93	389.26	327.72	1,336.90	435.86	540.97	412.62	1,789.12
<b>Profit Before Tax</b>	<b>832.38</b>	<b>283.35</b>	<b>172.16</b>	<b>1,030.56</b>	<b>688.27</b>	<b>340.06</b>	<b>260.82</b>	<b>1,531.25</b>
3. <b>Segment Assets</b>								
a) Leather & Leather Products	58,516.85	55,092.99	58,218.69	55,092.99	80,018.85	76,214.05	75,122.49	76,214.05
b) Textile Products	7,637.75	7,142.53	7,386.53	7,142.53	7,637.75	7,142.53	7,386.53	7,142.53
<b>Total</b>	<b>66,154.60</b>	<b>62,235.52</b>	<b>65,605.22</b>	<b>62,235.52</b>	<b>87,656.60</b>	<b>83,356.58</b>	<b>82,509.02</b>	<b>83,356.58</b>
4. <b>Segment Liabilities</b>								
a) Leather & Leather Products	24,959.80	22,197.68	25,630.28	22,197.68	37,538.09	34,284.70	34,593.40	34,284.70
b) Textile Products	2,391.90	1,893.07	2,390.30	1,893.07	2,391.90	1,893.07	2,390.30	1,893.07
<b>Total</b>	<b>27,351.70</b>	<b>24,090.75</b>	<b>28,020.58</b>	<b>24,090.75</b>	<b>39,929.99</b>	<b>36,177.77</b>	<b>36,983.70</b>	<b>36,177.77</b>
5. <b>Capital Employed</b>								
a) Leather & Leather Products	33,557.05	32,895.31	32,588.41	32,895.31	42,480.76	41,929.35	40,529.09	41,929.35
b) Textile Products	5,245.85	5,249.46	4,996.23	5,249.46	5,245.85	5,249.46	4,996.23	5,249.46
<b>Total</b>	<b>38,802.90</b>	<b>38,144.77</b>	<b>37,584.64</b>	<b>38,144.77</b>	<b>47,726.61</b>	<b>47,178.81</b>	<b>45,525.32</b>	<b>47,178.81</b>



*Same*

*[Signature]*



**NOTES:-**

1. The un-audited 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 August, 2024. These results have been subjected to limited review 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 March 31, 2024 are balancing figures between audited figures in respect of financial year ended March 31, 2024 and the published year to date unaudited figures upto the third quarter ended on December 31, 2023.
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.



*[Handwritten signature]*

For and on behalf of the BOARD

*[Handwritten signature]*  
Mukhtarul Amin  
Chairman and Managing Director  
DIN - 12108

Date: 14.08.2024  
Place: Unnao