

SUPREME HOLDINGS & HOSPITALITY (INDIA) LIMITED

CIN: L45100PN1982PLC173438

Reg Office: Office No. 510 to 513, 05th Floor, Platinum Square, Shri Satpal Malhotra Marg, Nagar Road, Pune – 411014. Ph. +919607600044 | e: info@belmac.in | www.supremeholdings.net

27th May, 2024

The Manager,
Listing Department,
BSE Limited,
Phiroze Jeejeebhoy Tower,
Dalal Street, Fort, Mumbai - 400 001
Scrip Code: 530677

Dear Sir / Madam,

Sub: Outcome of Board meeting in accordance with the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015

Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations'), we hereby inform the Exchange that the Board of Directors of the Company at its Meeting held today i.e. 27th May, 2024 has, inter alia, considered and approved the following businesses:

1. Approval of Financial Results:

Approved the Audited Financial Results (Standalone and consolidated) for the quarter and year ended 31st March, 2024. In this regard:

- a) Audited Financial Results (Standalone and Consolidated) for the quarter and year ended 31st March, 2024 along with Auditor's Report in respect of the Audited standalone and consolidated financial results of the Company for the quarter and year ended 31st March, 2024 are attached as “**Annexure I**”.
- b) Declaration for unmodified opinion in respect of Audited standalone and consolidated financial results of the Company for the financial year ended 31st March, 2024 attached as “**Annexure II**”.

In accordance with Regulation 47(1) of the Listing Regulations, the Company would be publishing Audited Consolidated Financial Results for the quarter and financial year ended 31st March, 2024 in newspapers.

2. Re-Appointment of Secretarial Auditor:

Re-appointment of M/s. Khyati Shah & Co., Company Secretaries, as a Secretarial Auditor of the Company for the financial year 2024-25, Details as required under Regulation 30 of the SEBI Listing Regulations read with SEBI Circular no. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023 are enclosed as “**Annexure III**”

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3. Re-Appointment of M/s. M J S P & Associates, Chartered Accountants (FRN: 147743W) as an Internal Auditor of the company:

Re-Appointment of M/s. M J S P & Associates, Chartered Accountants (FRN: 147743W) as an Internal Auditor of the Company in compliance with Section 138 of the Companies Act, 2013 and the rules made thereunder. Details as required under Regulation 30 of the SEBI Listing Regulations read with SEBI Circular no. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023 are enclosed as “Annexure IV”

4. Raising of funds:

Raising of funds by way of issuance of such number of equity shares having face value of Rs. 10 each of the Company (“Equity Shares”) and / or other eligible securities or any combination thereof (hereinafter referred to as “Securities”), for an aggregate amount not exceeding Rs. 15 Crores (Rupees Fifteen Crores only) or an equivalent amount thereof by way of Qualified Institutional Placement (“QIP”) or other permissible mode in accordance with the applicable laws, subject to the receipt of the necessary approvals including the approval of the members of the Company and other regulatory / statutory approvals, as may be required. ; and

5. To seek approval of shareholders for the aforesaid issuance and ancillary actions by way of postal ballot process.

Details as required under Regulation 30 of the SEBI Listing Regulations read with SEBI Circular no. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023 are enclosed as “Annexure V”

The meeting commenced at 3.00 p.m. and concluded at 5.35 p.m.

The above is for your information and record.

Thanking you,

Yours faithfully,

For Supreme Holdings & Hospitality (India) Limited

Vidip Jatia

Managing Director and Chief Financial Officer

DIN: 06720329

Add: Damodar Bhavan, Bhulabhai Desai Road,

Flat no. 3, Near Mahalaxmi Temple, Cumballa Hill, Mumbai-400026

Encl: as above



MITTAL AGARWAL & COMPANY

CHARTERED ACCOUNTANTS

Independent Auditor's Report on the Quarterly and Year to Date Audited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Directors
Supreme Holdings & Hospitality (India) Limited

Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying standalone annual financial results of **Supreme Holdings & Hospitality (India) Limited** (hereinafter referred to as the "Company") for the quarter and year ended 31 March 2024 ('standalone annual financial results'), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India ("SEBI") (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone annual financial results:

- a. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- b. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards, and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information for the quarter and year ended 31 March 2024.

Basis of Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under Section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those SAs are further described in the "Auditor's Responsibilities for the Audit of the Standalone Annual Financial Results" section of our report. We are independent of the Company, in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the standalone financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained, is sufficient and appropriate to provide a basis for our opinion on the standalone annual financial results.

Management's and Board of Directors' Responsibilities for the Standalone Annual Financial Results

These standalone annual financial results have been prepared on the basis of the standalone annual financial statements.

The Company's Management and the Board of Directors are responsible for the preparation and presentation of these standalone annual financial results that give a true and fair view of the net profit/(loss) and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and





MITTAL AGARWAL & COMPANY

CHARTERED ACCOUNTANTS

estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone annual financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone annual financial results, the Management and the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so. The Board of Directors is responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Annual Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone annual financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone annual financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone annual financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of standalone financial statements on whether the company has adequate internal financial controls with reference to standalone financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the standalone annual financial results made by the Management and Board of Directors.
- Conclude on the appropriateness of the Management and Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the appropriateness of this assumption. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone annual financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone annual financial results, including the disclosures, and whether the standalone annual financial results represent the underlying transactions and events in a manner that achieves fair presentation.





MITTAL AGARWAL & COMPANY

CHARTERED ACCOUNTANTS

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.


Other Matters

The standalone annual financial results include the results for the quarter ended 31 March 2024 being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year, which were subjected to a limited review by us as required under the Listing Regulation.

For Mittal Agarwal & Company
Chartered Accountants
(Firm Registration No. 131025W)



Place: Pune
Dated: 27/05/2024
UDIN: 24135505BKGORX3184


Piyush Agarwal
Partner
Membership No. 135505



SUPREME HOLDINGS & HOSPITALITY (INDIA) LIMITED

Statement of Audited Standalone Financial Results for the Quarter and Year ended 31st March 2024

(Rs. in Lakhs)

Sr. No.	Particulars	Standalone				
		Quarter ended			Year ended	
		31.03.2024	31.12.2023	31.03.2023	31.03.2024	31.03.2023
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
I	Revenue From Operations	1,992.78	1,414.74	1,688.87	7,170.98	7,311.18
II	Other Income	163.97	35.91	103.22	511.18	302.29
III	Total Income (I+II)	2,156.75	1,450.65	1,792.08	7,682.16	7,613.47
IV	Expenses:					
	Cost Of Sales And Other Operational Expenses	1,771.47	1,085.38	1,286.74	5,736.29	5,430.72
	Employee Benefits Expense	88.72	66.77	83.52	273.93	243.34
	Finance Costs	0.30	5.25	-	5.64	0.51
	Depreciation And Amortisation Expense	8.82	8.46	9.95	36.64	40.55
	Other Expenses	151.44	112.23	158.83	508.09	475.72
	Total Expenses (IV)	2,020.75	1,278.09	1,539.04	6,560.59	6,190.84
V	Profit Before Exceptional Items And Tax (III - IV)	135.99	172.56	253.04	1,121.57	1,422.64
VI	Exceptional Items	-	-	-	-	-
VII	Profit Before Tax (V - VI)	135.99	172.56	253.04	1,121.57	1,422.64
VIII	Tax Expense					
	Current Tax	(14.72)	57.16	58.22	362.50	239.37
	Deferred Tax (net)	(4.05)	(0.79)	(6.24)	8.63	(4.98)
IX	Profit For The Period/Year From Continuing Operations (VII - VIII)	154.76	116.19	201.06	750.44	1,188.24
X	Profit (Loss) From Discontinuing Operations	-	-	-	-	-
XI	Tax Expense Of Discontinuing Operations	-	-	-	-	-
XII	Profit (Loss) from Discontinuing operations (after tax) (X - XI)	-	-	-	-	-
XIII	Profit For The Period/Year (IX + XII)	154.76	116.19	201.06	750.44	1,188.24
XIV	Other Comprehensive Income					
	Other Comprehensive Income Not To Be Reclassified To Profit or Loss In Subsequent Periods (net of tax):					
	- Re-measurement Gain/(losses) On Defined Benefit Plan	9.91	-	5.55	9.91	5.55
	- Net gain/ (loss) On Fair Value Of Equity Instruments	-	-	-	-	-
XV	Total Comprehensive Income For The Period/Year	164.67	116.19	206.62	760.34	1,193.79
XVI	Paid Up Equity Share Capital (Face value of Rs 10/- each)	3,717.69	3,717.69	3,547.69	3,717.69	3,547.69
XVII	Other Equity				50,624.01	49,903.49
XVIII	Earnings per share					
	Basic (Rs)	0.42	0.31	0.57	2.02	3.35
	Diluted (Rs)	0.42	0.31	0.56	2.02	3.33

For identification only.

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SUPREME HOLDINGS & HOSPITALITY (INDIA) LIMITED

Audited Standalone Cash Flow Statement For the Year ended 31st March, 2024

(Rs. in Lakhs)

Sr. No.	Particulars	Audited	Audited
		For the Year ended 31.03.2024	For the Year ended 31.03.2023
A.	Cash Flow From Operating Activities		
	Profit Before Tax		
	Adjustments for:	1,121.57	1,422.63
	Depreciation		
	Depreciation On Assets Pertaining To Inventory WIP	36.64	40.55
	Employment Benefits	2.93	2.95
	Dividend Income	20.90	21.33
	Interest Income	-	(0.03)
	Gain on sale of current investments	(5.78)	(8.29)
	Gain on sale of investment properties	(27.99)	-
	Fair value measurement of current and non current Investments	(202.96)	-
	Operating Profit Before Working Capital Changes	5.28	-
	Adjustment for :	950.59	1,479.14
	Loans Financial assets		
	Other Non Current Assets	(0.21)	483.65
	Other Current Assets	0.17	25.99
	Other Financial Assets	(24.58)	(51.28)
	Trade Receivables	2.81	(22.30)
	Advance to Contractors / Suppliers	(1,195.10)	(274.35)
	Inventories	(2,782.83)	(2,596.76)
	Provisions	2,323.32	474.69
	Trade Payable	(0.36)	-
	Other Financial Liabilities	(1,276.70)	1,016.30
	Other Current Liabilities	228.78	278.68
	Cash Generated from Operations	217.00	(1,548.14)
	Direct Taxes Paid	(1,557.11)	(734.38)
	Net Cash Generated From Operating Activities (A)	(198.16)	(303.36)
		(1,755.27)	(1,037.75)
B.	Cash Flow from Investing Activities		
	Purchase Of Property, Plant and Equipment	(11.44)	(20.50)
	Issue of share warrants		97.75
	Issue of share capital	293.25	-
	Interest Income	5.78	8.29
	Dividend Income	-	0.03
	Increase In Fixed deposit	(103.94)	(0.86)
	Sale / (purchase) of Mutual Fund	1,354.11	(2,289.44)
	Gain on sale of current investments	27.99	-
	Gain on sale of investment properties	202.96	-
	Net Cash Generated From/ (used in) Investing Activities (B)	1,768.71	(2,204.73)
C.	Cash Flow From Financing Activities		
	Net proceeds/(repayment) of Short Term Borrowings	-	-
	Net proceeds/(repayment) of Long Term Borrowings	-	-
	Net cash used in financing activities (C)	-	-
	Net Changes In Cash and Cash Equivalents (A+B+C)	13.44	(3,242.48)
	Cash And Cash Equivalents At The Beginning Of The Year	279.80	3,522.28
	Cash And Cash Equivalents At The End Of The Period	293.23	279.80



for identification only


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SUPREME HOLDINGS & HOSPITALITY (INDIA) LIMITED

Audited Standalone Assets & Liabilities as at 31st March, 2024

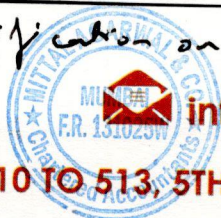
(Rs. in Lakhs)

Sr. No.	Particulars	Standalone	
		As at	
		Audited 31.03.2024	Audited 31.03.2023
I	ASSETS		
1	Non-Current Assets		
	(a) Property, Plant and Equipment	43,080.51	43,108.64
	(b) Investment Property	165.69	464.97
	(c) Financial Assets		
	(i) Investments	33.92	33.92
	(ii) Loans	-	-
	(iii) Other Financial Assets	26.83	29.63
	(c) Deferred Tax Assets (net)	16.67	130.65
	(d) Other Non-Current Assets	-	0.17
	Total Non-Current Assets	43,323.62	43,767.98
2	Current Assets		
	(a) Inventories	4,112.70	6,436.03
	(b) Financial Assets		
	(i) Investments	1,229.33	2,289.44
	(ii) Trade Receivables	1,637.96	442.86
	(iii) Cash and Cash Equivalents	293.23	279.79
	(iv) Other Bank Balances	125.58	21.63
	(v) Loans	505.61	505.40
	(c) Current Tax Asset (net)	70.26	51.53
	(d) Other Current Assets	6,111.28	3,322.61
	Total Current Assets	14,085.95	13,349.27
	TOTAL ASSETS (1+2)	57,409.56	57,117.25
II	EQUITY AND LIABILITIES		
3	EQUITY		
	(a) Equity Share Capital	3,717.69	3,547.69
	(b) Other Equity	50,787.08	49,903.49
	Total Equity	54,504.77	53,451.18
4	Non-Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	-	-
	(b) Provisions	84.74	78.45
	Total Non-Current Liabilities	84.74	78.45
5	Current Liabilities		
	(a) Financial Liabilities		
	(i) Trade Payables		
	- Total outstanding dues of micro and small enterprises	-	-
	- Total outstanding dues of creditors other than micro and small enterprises	886.01	2,162.71
	(ii) Other financial liabilities	1,555.47	1,326.69
	(b) Other Current Liabilities	276.72	59.72
	(c) Provisions	9.74	9.22
	(d) Current Tax Liabilities (net)	92.11	29.29
	Total Current Liabilities	2,820.05	3,587.63
	TOTAL EQUITY AND LIABILITIES (3+4+5)	57,409.56	57,117.25



For identification only CIN - L45100PN11982PLC173438

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NAGAR ROAD, PUNE - 411014

Notes:-

- 1 The above Standalone financial results have been reviewed and recommended by the Audit Committee and approved and taken on record by the Board of Directors in their respective meetings held on May 27, 2024. The standalone financial statements for the quarter and year ended 31st March, 2024 have been audited by the statutory auditors, who have expressed an unmodified opinion.
- 2 The Financial results of the Company have been prepared in accordance with the Indian Accounting Standards (Ind-AS) as prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and other accounting principles generally accepted in India.
- 3 The figures of the last quarter are the balancing figures between the audited figures in respect of the full financial year and the published year to date figures upto the third quarter of the respective financial year
- 4 As the company has only one business segment, disclosure under Ind-AS 108, on Segment Reporting is not applicable.
- 5 Previous year figures have been regrouped / reclassified, wherever necessary, to correspond with current year classification.

Place : Pune

Date: May 27, 2024



By Order of the Board

Vidip Jatia
Managing Director
DIN: 05720329

For identification only.

PKL





Independent Auditor's Report on the Quarterly and Year to Date Audited Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended

The Board of Directors
Supreme Holdings & Hospitality (India) Limited

Report on the audit of the Consolidated Financial Results

Opinion

We have audited the accompanying consolidated annual financial results of **Supreme Holdings & Hospitality (India) Limited** (hereinafter referred to as the "Holding Company") and its subsidiaries (Holding Company and its subsidiaries together referred to as "the Group"), for the quarter and year ended 31 March 2024, ("the Statement" or "consolidated annual financial results"), attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India ("SEBI") (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended {'Listing Regulations'}.

In our opinion and to the best of our information and according to the explanations given to us, the consolidated annual financial results:

- a. includes the annual financial results of the subsidiaries named Helmet Traderz Limited, Belmaac City Developers Private Limited and Visana Infrastructure Private Limited;
- b. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- c. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards, and other accounting principles generally accepted in India, of the consolidated net profit and other comprehensive income and other financial information of the Group for the quarter and year ended 31 March 2024.

Basis of Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under Section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those SAs are further described in the Auditor's Responsibilities for the Audit of the Consolidated Annual Financial Results section of our report. We are independent of the Group, in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act, and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion on the consolidated annual financial results.

Management's and Board of Directors' Responsibilities for the Consolidated Annual Financial Results

These consolidated annual financial results have been prepared on the basis of the consolidated annual financial statements.

The Holding Company's Management and the Board of Directors are responsible for the preparation and presentation of these consolidated annual financial results that give a true and fair view of the consolidated net profit/ loss and other comprehensive income and other financial information of the Group in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act and other accounting principles





generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Management and Board of Directors of the entities included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of each entity and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated annual financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated annual financial results by the Management and the Directors of the Holding Company, as aforesaid.

In preparing the consolidated annual financial results, the respective Management and the Board of Directors of the entities included in the Group are responsible for assessing the ability of each entity to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

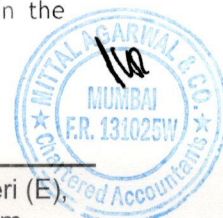
The respective Board of Directors of the entities included in the Group are responsible for overseeing the financial reporting process of each entity.

Auditor's Responsibilities for the Audit of the Consolidated Annual Financial Results

Our objectives are to obtain reasonable assurance about whether the consolidated annual financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated annual financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated annual financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of consolidated financial statements on whether the company has adequate internal financial controls with reference to consolidated financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the consolidated annual financial results made by the Management and Board of Directors of the Holding Company.
- Conclude on the appropriateness of the Management and Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the appropriateness of this assumption. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the





consolidated annual financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the consolidated annual financial results, including the disclosures, and whether the consolidated annual financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities within the Group to express an opinion on the consolidated annual financial results. We are responsible for the direction, supervision and performance of the audit of financial information of entities included in the consolidated annual financial results. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Holding Company among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

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

Other Matters

The consolidated annual financial results include the results for the quarter ended 31 March 2024 being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year, which were subjected to a limited review by us as required under the Listing Regulation.

For Mittal Agarwal & Company
Chartered Accountants
(Firm Registration No. 131025W)




Piyush Agarwal
Partner
Membership No. 135505

Place: Pune
Dated: 27/05/2024
UDIN: 24135505BKGORY1303



SUPREME HOLDINGS & HOSPITALITY (INDIA) LIMITED

Statement of Audited Consolidated Financial Results for the Quarter and Year ended 31 March 2024

(Rs. in Lakhs)

Sr. No.	Particulars	Consolidated				
		Quarter ended			Year ended	
		31.03.2024 (Audited)	31.12.2023 (Unaudited)	31.03.2023 (Audited)	31.03.2024 (Audited)	31.03.2023 (Audited)
I	Revenue From Operations	1,992.78	1,414.74	1,688.87	7,170.98	7,311.18
II	Other Income	182.01	52.33	120.70	609.75	357.36
III	Total Income (I+II)	2,174.79	1,467.08	1,809.57	7,780.74	7,668.55
IV	Expenses:					
	Cost Of Sales And Other Operational Expenses	1,769.85	1,084.32	1,286.39	5,724.70	5,429.70
	Employee Benefits Expense	92.35	70.45	85.02	284.17	246.64
	Finance Costs	0.30	5.25	-	5.64	0.51
	Depreciation And Amortisation Expense	8.82	8.46	9.95	36.64	40.55
	Other Expenses	156.29	112.42	186.37	550.96	519.65
	Total Expenses (IV)	2,027.62	1,280.89	1,567.73	6,602.13	6,237.06
V	Profit Before Exceptional Items And Tax (III - IV)	147.18	186.18	241.84	1,178.61	1,431.49
VI	Exceptional Items	-	-	-	-	-
VII	Profit Before Tax (V - VI)	147.18	186.18	241.84	1,178.61	1,431.49
VIII	Tax Expense					
	Current Tax	(7.41)	58.59	57.16	380.23	241.80
	Deferred Tax (net)	(4.05)	(0.79)	(6.24)	8.63	(4.98)
IX	Profit For The Period/Year From Continuing Operations (VII - VIII)	158.63	128.38	190.92	789.76	1,194.67
	Less: Share of profit transferred to Minority Interest	0.36	1.22	(1.33)	3.91	0.69
	Profit after tax and Non Controlling Interest	158.27	127.16	192.26	785.85	1,193.99
X	Profit (Loss) From Discontinuing Operations	-	-	-	-	-
XI	Tax Expense Of Discontinuing Operations	-	-	-	-	-
XII	Profit (Loss) from Discontinuing operations (after tax) (X - XI)	-	-	-	-	-
XIII	Profit For The Period/Year (IX + XII)	158.27	127.16	192.26	785.85	1,193.99
XIV	Other Comprehensive Income					
	Other Comprehensive Income Not To Be Reclassified To Profit or Loss In Subsequent Periods (net of tax):					
	- Re-measurement Gain/(losses) On Defined Benefit Plan	9.91	-	5.55	9.91	5.55
	- Net gain/ (loss) On Fair Value Of Equity Instruments	-	-	(16.80)	-	(16.80)
XV	Total Comprehensive Income For The Period/Year	168.18	127.16	181.01	795.75	1,182.74
	Total comprehensive income for the year attributable to:					
	Non controlling interest	0.36	1.22	(1.33)	3.91	0.69
	Owners of parent	168.18	127.16	181.01	795.75	1,182.74
	Of the total comprehensive income above, profit for the year attributable to:					
	Non controlling interest	0.36	1.22	-1.33	3.91	0.69
	Owners of parent	158.27	127.16	192.26	785.85	1,193.99
	Of the total comprehensive income above, other comprehensive income for the year attributable to:					
	Non controlling interest	-	-	-	-	-
	Owners of parent	9.91	-	-11.25	9.91	-11.25
XVI	Paid Up Equity Share Capital (Face value of Rs 10/- each)	3,717.69	3,717.69	3,547.69	3,717.69	3,547.69
XVII	Other Equity				50,915.95	50,160.02
XVIII	Earning Per Share					
	Basic (Rs)	0.43	0.34	0.54	2.11	3.37
	Diluted (Rs)	0.43	0.34	0.54	2.11	3.35

For identification only
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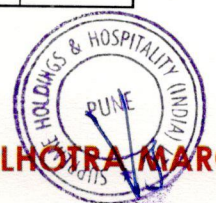
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OFFICE NO. 510 TO 513, 5TH FLOOR, PLATINUM SQUARE, SHRI SATPAL MALHOTRA MARG, NAGAR ROAD, PUNE - 411014



SUPREME HOLDINGS & HOSPITALITY (INDIA) LIMITED

Audited Consolidated Cash Flow Statement For the Year ended 31st March, 2024

(Rs. in Lakhs)

Sr. No.	Particulars	Consolidated	
		Audited	Audited
		For the Year ended 31.03.2024	For the Year ended 31.03.2023
A.	Cash Flow From Operating Activities		
	Profit Before Tax	1,178.61	1,431.49
	Adjustments for:		
	Depreciation	36.64	40.55
	Depreciation On Assets Pertaining To Inventory WIP	2.93	2.96
	Employment Benefits	20.90	21.33
	Dividend Income	-	(0.03)
	Interest Income	(305.62)	(249.84)
	Gain on sale of current investments	(49.83)	-
	Gain on sale of investment properties	(202.96)	-
	Fair Value Measurement Of Current And Non Current Investments	8.50	-
	Operating Profit Before Working Capital Changes	689.17	1,246.46
	Adjustment for :		
	Loans Financial assets	(0.21)	483.65
	Other Non Current Assets	0.17	26.00
	Other Current Assets	(12.32)	(0.45)
	Other Financial Assets	2.81	(3.30)
	Trade Receivables	(1,195.10)	(274.35)
	Advance to Contractors / Suppliers	(2,805.38)	(2,596.76)
	Inventories	2,323.33	474.68
	Provisions	(0.36)	-
	Trade Payable	(3,200.60)	2,943.60
	Other Financial Liabilities	578.64	282.61
	Other Current Liabilities	214.47	(1,557.87)
	Cash Generated from Operations	(3,405.41)	1,024.26
	Direct Taxes Paid	(232.89)	(356.58)
	Net Cash Generated From Operating Activities (A)	(3,638.29)	667.68
B.	Cash Flow from Investing Activities		
	Purchase Of Property, Plant and Equipment	(11.44)	(20.50)
	Issue of share warrants	-	97.75
	Issue of share capital	293.25	-
	Interest Income	305.62	249.84
	Dividend Income	-	0.03
	Increase In Fixed deposit	(113.47)	(0.86)
	Minority in new acquisition	-	1.00
	Sale / (purchase) of Mutual Fund	2,823.67	(4,107.15)
	Gain on sale of current investments	49.83	-
	Gain on sale of investment properties	202.96	-
	Net Cash Generated From/ (used in) Investing Activities (B)	3,550.43	(3,779.90)
C.	Cash Flow From Financing Activities		
	Net proceeds/(repayment) of Short Term Borrowings	-	0.38
	Net proceeds/(repayment) of Long Term Borrowings	-	-
	Net cash used in financing activities (C)	-	0.38
	Net Changes In Cash and Cash Equivalents (A+B+C)	(87.86)	(3,111.85)
	Cash And Cash Equivalents At The Beginning Of The Year	411.04	3,522.90
	Cash And Cash Equivalents At The End Of The Period	323.17	411.04

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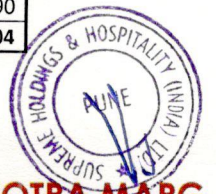


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SUPREME HOLDINGS & HOSPITALITY (INDIA) LIMITED

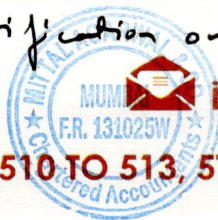
Audited Consolidated Assets & Liabilities as at 31st March, 2024

(Rs. in Lakhs)

Sr. No.	Particulars	Consolidated	
		As at	
		Audited 31.03.2024	Audited 31.03.2023
I	ASSETS		
1	Non-Current Assets		
	(a) Property, Plant and Equipment	43,080.51	43,108.64
	(b) Investment Property	165.69	464.97
	(b) Financial Assets		
	(i) Investments	885.30	885.30
	(ii) Loans	-	-
	(iii) Other Financial Assets	26.83	29.63
	(c) Deferred Tax Assets (net)	16.67	130.65
	(d) Other Non-Current Assets	-	0.17
	Total Non-Current Assets	44,174.99	44,619.36
2	Current Assets		
	(a) Inventories	4,112.70	6,436.03
	(b) Financial Assets		
	(i) Investments	1,574.27	4,107.15
	(ii) Trade Receivables	1,637.96	442.86
	(iii) Cash and Cash Equivalents	323.17	411.04
	(iv) Other Bank Balances	135.10	21.63
	(v) Loans	505.61	505.40
	(c) Current Tax Asset (net)	70.26	51.53
	(d) Other Current Assets	6,141.02	3,323.31
	Total Current Assets	14,500.09	15,298.95
	TOTAL ASSETS (1+2)	58,675.08	59,918.30
II	EQUITY AND LIABILITIES		
3	EQUITY		
	(a) Equity Share Capital	3,717.69	3,547.69
	(b) Other Equity	51,079.02	50,160.02
	Equity Attributable to Owners of the Parent	54,796.71	53,707.70
	Non Controlling interests	5.60	1.69
	Total Equity	54,802.31	53,709.39
4	Non-Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	-	-
	(b) Provisions	84.74	78.45
	(c) Deferred tax liabilities (net)	44.74	44.74
	Total Non-Current Liabilities	129.48	123.18
5	Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	576.02	576.02
	(ii) Trade Payables		
	- Total outstanding dues of micro and small enterprises	-	-
	- Total outstanding dues of creditors other than micro and small enterprises	889.41	4,090.01
	(iii) Other financial liabilities	1,909.80	1,331.16
	(b) Other Current Liabilities	264.48	50.01
	(c) Provisions	9.74	9.22
	(d) Current Tax Liabilities (net)	93.84	29.29
	Total Current Liabilities	3,743.29	6,085.71
	TOTAL EQUITY AND LIABILITIES (3+4+5)	58,675.09	59,918.30

For identification only, CIN - L45100PN11982PLC173438

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OFFICE NO. 510 TO 513, 5TH FLOOR, PLATINUM SQUARE, SHRI SATPAL MALHOTRA MARG,
NAGAR ROAD, PUNE - 411014

Notes:-

- 1 The above consolidated financial results have been reviewed and recommended by the Audit Committee and approved and taken on record by the Board of Directors in their respective meetings held on May 27, 2024. The consolidated financial statements for the quarter and year ended 31st March, 2024 have been audited by the statutory auditors, who have expressed an unmodified opinion.
- 2 The Financial results of the Company have been prepared in accordance with the Indian Accounting Standards (Ind-AS) as prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and other accounting principles generally accepted in India.
- 3 The figures of the last quarter are the balancing figures between the audited figures in respect of the full financial year and the published year to date figures upto the third quarter of the respective financial year
- 4 The above consolidated financial results include figures of Helmet Traderz Limited and Belmaac City Developers Private Limited, a 100% subsidiaries of the Company and Visana Infrastructure Private Limited , a subsidiary of the Company.
- 5 As the company has only one business segment, disclosure under Ind-AS 108, on Segment Reporting is not applicable.
- 6 Previous year figures have been regrouped / reclassified, wherever necessary, to correspond with current year classification.

Place : Pune
Date: May 27, 2024



By Order of the Board

Vidip Jatia
Vidip Jatia
Managing Director
DIN: 06720:329

For identification only.

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SUPREME HOLDINGS & HOSPITALITY (INDIA) LIMITED

CIN: L45100PN1982PLC173438

Reg Office: Office No. 510 to 513, 05th Floor, Platinum Square, Shri Satpal Malhotra Marg, Nagar Road, Pune – 411014. Ph. +919607600044 | e: info@belmac.in| www.supremeholdings.net

Annexure II''

27th May, 2024

The Manager,
Listing Department,
BSE Limited,
Phiroze Jeejeebhoy Tower,
Dalal Street, Fort, Mumbai - 400 001
Scrip Code: 530677

Dear Sir / Madam,

Sub: Declaration for unmodified opinion in respect of audited standalone and consolidated financial results of the Company for the financial year ended 31st March, 2024

In accordance with the provisions of Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby declare that M/s. Mittal Agarwal & Company, Chartered Accountants have issued an Audit Report with unmodified opinion on Audited Financial Results (Standalone and consolidated) of the Company for the quarter and financial year ended 31st March, 2024.

Kindly take the above information on your records.

Thanking you,

Yours faithfully,
For Supreme Holdings & Hospitality (India) Limited

Vidip Jatia

Managing Director and Chief Financial Officer

DIN: 06720329

**Add: Damodar Bhavan, Bhulabhai Desai Road,
Flat no. 3, Near Mahalaxmi Temple, Cumballa Hill, Mumbai-400026**

SUPREME HOLDINGS & HOSPITALITY (INDIA) LIMITED

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Annexure III''

Details as required under Regulation 30 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 read with SEBI circular no. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023:

Sr. No	Particulars	Details
1.	Name	M/s. Khyati Shah & Co., Company Secretaries
2.	Reason for change viz. appointment, resignation, removal, death or otherwise	Re-appointment
3.	Date of appointment and Terms of Appointment	Date of Appointment of Secretarial Auditor: 27 th May, 2024 Term of appointment: Conducting Secretarial Audit of the Company for Financial Year 2024-25.
4.	Brief profile (in case of appointment)	M/ s. Khyati Shah & Co., Company Secretaries, is a Peer reviewed sole proprietorship headed by proprietor- Mrs. Khyati Kaushik Shah -B Com, LLB, F.C.S. She has 10+ years of experience in the Company Secretarial field. The firm provides secretarial Compliance and Legal services. Areas of expertise of firm include secretarial and consultancy services to any company registered under the provisions of the Companies Act, 2013 /1956, undertaking Secretarial Audit, issuing Compliance certificates, Corporate Restructuring by way of Mergers/ Demergers and Acquisitions through National Company Law Tribunal / Regional Director, Listing Agreement/ Regulations Compliances with SEBI, SME Listing, SEBI Takeover Regulations & SEBI Insider Trading Regulations & its Compliances, FEMA Compliances with RBI, Due Diligence, Advisory Services, Drafting.
5.	Disclosure of relationships between directors (in case of appointment of a director).	Not Applicable

SUPREME HOLDINGS & HOSPITALITY (INDIA) LIMITED

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"Annexure IV"

Details as required under Regulation 30 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 read with SEBI circular no. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023:

Sr. No	Particulars	Details
1.	Name	M/s. M J S P & Associates, Chartered Accountants
2.	Reason for change viz. appointment, resignation, removal, death or otherwise	Re-appointment
3.	Date of appointment and Terms of Appointment	Date of Appointment of Internal Auditor: 27 th May, 2024 Term of appointment: Conducting Internal Audit of the Company for Financial Year 2024-25
4.	Brief profile (in case of appointment)	M J S P & Associates, Chartered Accountants, practicing as a partnership firm. The firm is serving clients in diverse fields and has a solid foundation with a strong background in Financial Accounting, Audits (Statutory audit, Forensic audit, Internal audit and special audits), Taxation and business advisory services.
5.	Disclosure of relationships between directors (in case of appointment of a director).	Not Applicable

SUPREME HOLDINGS & HOSPITALITY (INDIA) LIMITED

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"Annexure V"

Details as required under Regulation 30 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 read with SEBI circular no. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023:

Type of securities proposed to be issued (viz. Equity Shares, Convertible securities etc.)	Equity Shares and / or other eligible securities (hereinafter referred to as "Securities") or any combination thereof, in accordance with applicable law, in one or more tranches
Type of issuance (further public offering, rights issue, depository receipts (ADR/GDR), qualified institutions placement, preferential allotment etc.)	Qualified institutional placements ("QIP") in accordance with the provisions of Chapter VI of the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018, Section 42 and other applicable provisions of the Companies Act, 2013, the Companies (Prospectus and Allotment of Securities) Rules, 2014 and other applicable laws, or through any other permissible mode and/or combination thereof as may be considered appropriate under applicable law
Total number of securities proposed to be issued and the total amount for which the securities will be issued	Upto an aggregate amount not exceeding Rs. 15 Crores or an equivalent amount thereof (inclusive of such premium as may be fixed on such Securities) at such price or prices as may be permissible under applicable law