

SUPERIOR FINLEASE LIMITED

CIN: L74899DL1994PLC061995

Regd. Off: NS-92, Khasra No-33/21, Ranaji Enclave, Najafgarh, Near Arjun Park Bus Stand
New Delhi -110043; Email id: superiorfinlease@gmail.com;
Website: <http://www.superiorfinlease.com>; Phone No.: +91-9953798335

August 03, 2022

The BSE Limited
Phiroze Jeejeeboy Towers
Dalal street,
Mumbai- 400001
Email Id: corp.relations@bseindia.com
SCRIP CODE: 539835

Metropolitan Stock Exchange of India Limited
Building A, Unit 205A, 2nd Floor, LBS Road,
Piramal Agastya Corporate Park, Kurla west,
Mumbai- 400070
Email Id: listingcompliance@msei.in
SYMBOL: SUPFIN

Sub: Rectification of Typographical Error And Submission Of Revised Financial Results for the Quarter And Year Ended 31st March, 2022 Announced On 30/05/2022

Dear Sir / Ma'am,

This is with reference to the submission made by the Company pertaining to the Audited Financial Results dated May 30th, 2022 as approved by the Board of Directors on the same date. We would like to inform you that this has been come into the knowledge of the Company that there was a typographical error in the value of EPS that has occurred inadvertently and involuntary by the Company.

There is no change in other components of result except EPS item of the Audited financial result for the quarter and year ended 31st March, 2022.

Inconsideration of the above, we are enclosing the Revised Standalone Audited Financials Results along-with Statement of Assets and Liabilities, Cash Flow and Auditor report thereon.

This is our humble request to kindly take the above information on record and oblige us.

Thanking You

Yours Faithfully,

For Superior Finlease Limited


Disha Rani
Company Secretary



(Encl: A/a)

SUPERIOR FINLEASE LIMITED

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May 30, 2022

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Dear Sir / Ma'am,

Sub: Outcome of Board Meeting held on May 30, 2022 of Superior Finlease Limited ('The Company')

Pursuant to Regulations 30 & 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors of the Company in their meeting held today i.e. May 30th, 2022 which commenced at 01:00 P.M. and concluded at ...4.50 P.M. inter-alia, had considered and approved the following business:

1. Audited Standalone Financial Results of the Company for the quarter and financial year ended March 31, 2022 along with Statutory Auditor's Report for the stated period thereon.

In this Connection, enclosed herewith

- Audited Standalone Financial Results of the Company for the quarter and financial year ended March 31, 2022 along with Audit Report.
 - Declaration with regard to Audit Report on Financial Results for the quarter and financial year ended March 31, 2022 with unmodified opinion.
 - Undertaking For Non-Applicability of Regulation 32 of SEBI (LODR) Regulations, 2015.
2. Re-appointment of M/s NRAS & Associates, Practicing Company Secretary Firm for Secretarial Audit pursuant to Section 204 of Companies Act, 2013 for the Financial Year 2022-23.
 3. Re-appointment of M/s Nayak Agarwal & Co., Chartered Accountants as the Internal Auditor of the Company pursuant to section 138 of Companies Act, 2013 for the Financial Year 2022-23.

The above Financial results have been reviewed by the Audit Committee in its meeting held today i.e. May 30th, 2022 and approved by the Board of Directors in its meeting held on the same day.

Kindly take the above information on record and oblige.

Thanking You

Yours Faithfully,

For Superior Finlease Limited


Disha Rani
Company Secretary



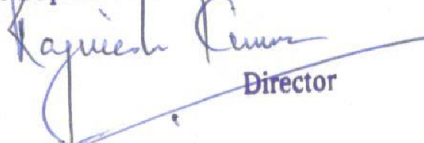
(Encl: A/a)

Particulars	Quarter ended for			Year ended	
	CURRENT QUARTER	PREVIOUS QUARTER	CORRESPONDING QUARTER	31.03.2022 (Rs."lacs")	31.03.2021 (Rs."lacs")
	01.01.2022 to 31.03.2022 (Rs."lacs)	01.10.2021 to 31.12.2021 (Rs."lacs)	01.01.2021 to 31.03.2021 (Rs."lacs)		
I REVENUE FROM OPERATIONS					
Interest Income	57.83	13.10	83.58	104.30	207.40
Processing & Other fee				0.26	92.91
Total Revenue from Operations (I)	57.83	13.10	83.58	104.56	300.30
II Other Income	7.35	12.75	83.68	35.74	104.10
III Total Income (I + II)	65.18	25.85	167.26	140.30	404.40
EXPENSES					
i. Finance costs			0.03		-
ii. Employee Benefits Expenses	13.40	16.72	5.36	35.89	23.44
iii. Depreciation expense	0.16	0.02	0.05	0.16	0.31
iv. Others expenses	64.29	7.64	309.42	78.62	350.78
IV Total Expenses (IV)	77.85	24.39	314.86	114.67	374.52
V Profit / (loss) before exceptional items and tax (III-IV)	-12.68	1.46	-147.60	25.63	29.88
VI Exceptional items					
VII Profit/(loss) before tax (V-VI)	-12.68	1.46	-147.60	25.63	29.88
VIII Tax Expenses:					
Current tax				-6.66	-7.77
Deferred tax				-	0.03
IX Profit / (loss) for the period from continuing operations (VII-VIII)	-12.68	1.46	-147.60	18.96	22.14
X Profit/(loss) from discontinued operations					
XI Tax Expense of discontinued operations					
XII Profit/(loss) from discontinued operations after tax (X-XI)					
XIII Profit/(loss) for the period (IX+XII)	-12.68	1.46	-147.60	18.96	22.14
XIV Other Comprehensive Income					
(A) (i) Items that will not be reclassified to profit or loss					-65.20
(ii) Income tax relating to items that will not be reclassified to profit or loss					16.95
Subtotal (A)					-48.24
(B) (i) Items that will be reclassified to profit or loss					2.37
(ii) Income tax relating to items that will be reclassified to profit or loss					-0.62
Subtotal (B)					1.75
XV Other Comprehensive Income (A + B)					-46.49
XVI Total Comprehensive income for the period (XIII + XV)	-12.68	1.46	-147.60	18.96	-24.35
XVI Paid up equity share capital (Face value Rs. 1/- per share)	300.10	300.10	300.10	300.10	300.10
XVII Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	3.31	3.31	3.31	3.31	3.31
XVIII Earnings per equity share					
(1) Basic (in Rupees)	-0.04	0.05	-4.92	0.06	0.74
(2) Diluted (in Rupees)	-0.04	0.05	-4.92	0.06	0.74

See accompanying notes to the financial results

UDIN - 22506375AJWVF3196

For Superior Finlease Limited



Director

Notes :

- (1) The Company has adopted Indian Accounting Standard ('Ind AS') notified under section 133 of the Companies Act 2013('the Act') read with the Companies (Indian Accounting Standard) Rules, 2015 from 1st April 2019 and the effective date of such transition is 1 April 2018. Such transition has been carried out from the erstwhile Accounting Standards notified under the Act, read with relevant rules issued thereunder and guidelines issued by the Reserve Bank of India ('RBI') (collectively referred to as "the Previous GAAP"). Accordingly, the impact of transition has been recorded in the opening reserves as at 1 April 2018 and the corresponding figures presented in these results have been restated/reclassified)

There is a possibility that these financial results for the current and previous periods may require adjustments due to changes in financial reporting requirements arising from new standards, modifications to the existing standards, guidelines issued by the Ministry of Corporate Affairs and RBI or changes in the use of one or more optional exemption sfrom full retrospective application of certain Ind AS permitted under Ind AS-101

- (2) As required by paragraph 32 of Ind As 101, net profit reconciliation between the figures reported under Previous GAAP and Ind AS is as under :

Particulars	Quarter Ended	Year Ended	Year Ended
	31.03.2022	31.03.2022	31.03.2021
Net Profit/(loss) after tax as reported under previous GAAP	(12.68)	18.96	22.14
Add/(less): Adjustments net profit after tax as reported under Previous GAAP	-	-	-
Net Profit/(loss) after tax as per Ind AS	(12.68)	18.96	22.14
<u>Other Comprehensive Income (net of tax)</u> Remeasurement of Investments through FVOCI	-	-	(46.49)
Total Comprehensive Income as per Ind AS	(12.68)	18.96	(24.35)

- (3) The financial results for year ended 31st March, 2022 have been reviewed by the Audit Committee and then approved by the Board of Directors at their meeting held on 30th May, 2022.
- (4) The statutory auditors have carried out the limited review on the above results for year ended 31st March, 2022. However, the management has exercised necessary due diligence to ensure that the financial results provide true and fair view of its affairs.
- (5) The Company is engaged in one business segment only.
- (6) The format for above results as prescribed in SEBI's circular CIR/SFD/CMS/15/2015 dated 30th November, 2015 has been modified to comply with requirements of SEBI's circular dated 5th July, 2016, Ind AS and Schedule III (Division-III) to the Companies Act, 2013 applicable to NBFCs that are required to comply with Ind AS.
- (7) Figures for the previous period have been regrouped wherever considered necessary so as to confirm to the classification of the current period.
- (8) The above results have been prepared in compliance with the recognition and measurement principles of the Companies (India Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards Amendment Rules, 2016) prescribed under section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable, beginning 1st April, 2020, the company has for the first time adopted Ind AS with a transition date of 1st April, 2018.
- (9) During the Financial Year 2021-2022, The Company has subdivided the Equity Shares, such that Company's One (1) Equity Share having Face Value of Rs. 10/- (Rupees Ten Only) is sub-divided into Ten (10) Equity Shares having Face Value of Rs. 1/- (Rupees One Only) each fully paid-up resulting into the calculation of Earning Per Share (EPS) at Face Value of Rs. 1/- for the Quarter and Year ended 31st March, 2022.

For and on behalf of board of directors of
Superior Finlease Limited

For Superior Finlease Limited

RAJNEESH KUMAR
DIRECTOR
DIN:02463693

Director

UDIN : 22506275AJWFV F3196
Date: 30th May, 2022

Place: New Delhi

Audited Standalone Balance Sheet as on 31st March 2022

Particulars	(Rupees in Lakhs)	
	As at 31st March, 2022	As at 31st March, 2021
	Audited	Audited
I ASSETS		
(1) Financial assets		
(a) Cash and cash equivalents	75.36	87.64
(b) Receivables		
- Other receivables	54.78	35.07
(c) Loans	4447.10	6828.31
(d) Interest Receivable	68.17	
(e) Investments	166.34	625.30
(2) Non-financial Assets		
(a) Current tax assets (ADV)	2.38	0.37
(b) Property, plant and equipment	1.45	1.61
(c) Other intangible assets	1.80	1.62
(d) Other non financial assets	37.46	44.36
Total assets	4854.81	7624.28
II LIABILITIES AND EQUITY		
(1) Financial Liabilities		
(a) Payables		
(I) Trade Payables		
(i) total outstanding dues of micro enterprises and small enterprises	0	0.56
(b) Borrowings (other than debt security)	4468.38	7270.23
(c) Interest Payable	10.41	
(d) Other Financial liabilities	0.81	12.54
(2) Non-financial Liabilities		
(a) Provisions	13.28	6.61
(b) Deferred tax liabilities (net)	0.01	0.01
(c) Other non-financial liabilities	17.41	8.78
(3) Equity		
(a) Equity share capital	300.1	300.10
(b) Other equity	44.42	25.45
Total Liabilities and Equity	4854.81	7624.28

For and on behalf of board of directors of
Superior Finlease Limited

For Superior Finlease Limited
RAJNEESH KUMAR
DIRECTOR
DIN:02468693
Director



Date: 30th May, 2022

Place: New Delhi

UDIN: - 22506375A JW FVF 3196

AUDITED STANDALONE CASH FLOW STATEMENT FOR THE YEAR ENDED ON 31st MARCH, 2022

(Rupees in Lakhs)

Particulars	For the Year ended on 31st March, 2022	For the Year ended on 31st March, 2021
CASH FLOW FROM OPERATING ACTIVITIES		
Net profit/ (loss) before tax and after extra- ordinary items	25.63	29.88
Adjustments for items: -		
Interest income	(104.30)	(207.40)
Profit/Loss on sale of investments	(3.22)	(28.56)
Finance cost	(0.26)	0.00
Depreciation & amortisation expense	0.16	0.31
Investments written off		
Loss on sale of investments	-	23.52
Operating Profit before working capital changes	(81.99)	(182.26)
Working capital adjustments: -		
(Increase)/ decrease in other receivables	(87.87)	6.48
(Increase)/ decrease in loans	2,381.21	(4,182.80)
(Increase)/ decrease in other non financial assets	6.90	(42.43)
Increase/ (decrease) in other payables	9.85	(4.36)
Increase/ (decrease) in other financial liabilities	(11.74)	(17.16)
Increase/ (decrease) in other non financial liabilities	15.30	8.12
Cash generated from operations	2,231.66	(4,414.42)
Direct taxes paid	(8.67)	(4.71)
Net cash flow from operating activities (A)	2,222.99	(4,419.12)
CASH FLOW FROM INVESTING ACTIVITIES		
Sale/(Purchase) of property, plant & equipment	(0.17)	(0.64)
Sale/ (Purchase) of investments	458.96	(373.21)
Net Profit on Sale of Investments	3.22	5.05
Interest income	104.30	207.40
Net cash flow from investing activities (B)	566.31	(161.40)
CASH FLOW FROM FINANCING ACTIVITIES		
Interest paid	0.26	(0.00)
Net proceeds from borrowings	(2,801.85)	4,480.75
Net cash flow from financing activities (C)	(2,801.59)	4,480.75
Net cash flow during the year (A + B + C)	(12.29)	(99.78)
Add: Opening cash and cash equivalents	87.64	187.42
Closing cash and cash equivalents	75.36	87.64
Components of cash and cash equivalents		
Cash on hand	4.23	1.06
Balances with banks in current accounts	71.12	86.58
Total cash and cash equivalents	75.36	87.64

For and on behalf of board of directors of
Superior Finlease Limited

For Superior Finlease Limited

RAJNEESH KUMAR
DIRECTOR
DIN:02463693

Director



Date: 30th May, 2022
Place: New Delhi

UDIN: - 22506375AJWPFVF3196



INDEPENDENT AUDITOR'S REPORT

To Board of Directors of Superior Finlease Limited

NS-92, Khasra No. 33/21,
Ranaji Enclave,
Najafgarh, Near Arjun Park Bus Stand,
New Delhi-110043
(CIN: L74899DL1994PLC061995)

Report on audit of Standalone Financial Results

Opinion

1. We have audited the accompanying Standalone financial results of **SUPERIOR FINLEASE LIMITED** ("hereinafter referred to as "the company") and its associate company for the year ended March 31, 2022 and the Standalone statement of assets and liabilities and the Standalone statement of cash flows as at and for the year ended on that date, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, ('listing regulations').
2. In our opinion and to the best of our information and according to the explanations given to us, these Standalone financial results:
 - i. are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and
 - ii. gives a true and fair view in conformity with recognition and measurement principles laid down in applicable accounting standards prescribed under Section 133 of the Companies Act, 2013 ("the Act") and other accounting principles generally accepted in India, of the Standalone **net profit** (including other comprehensive income) and other financial information of the company for the year ended March 31, 2022, and the Standalone statement of assets and liabilities and Standalone statement of cash flows as at and for the year ended on that date.

Basis for Opinion

3. We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act and other applicable authoritative pronouncements issued by the Institute of Chartered Accountants of India ("the ICAI"). Our responsibilities under those standards are further described in the 'Auditor's Responsibilities for the Audit of Standalone Financial Results' section of our report. We are independent of the company in accordance with the code of ethics issued by the ICAI together with ethical requirements that are relevant to our audit of the Standalone financial results under the provisions of the Act and Rules made thereunder, and we have fulfilled our ethical responsibilities in accordance with the requirements with these requirements and the Code of Ethics. We believe that the audit evidences obtained by us is sufficient and appropriate to provide a basis for our opinion.



Board of Directors' Responsibilities for the Standalone Financial Results

4. These Standalone financial results have been prepared on the basis of the annual Standalone financial statements. The company's Board of Directors are responsible for the preparation and presentation of these Standalone financial results that give a true and fair view of the **net profit** and other comprehensive income and other financial information of the company and the Standalone statement of assets and liabilities and Standalone statement of cash flows in accordance with recognition and measurement principles laid down in the Indian Accounting Standards prescribed under section 133 of the Companies Act, 2013 ("the Act") read with relevant issues thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Board of Directors of the Company are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the company 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 Standalone financial statements that give 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 Standalone financial results by the Board of Directors of the Company as aforesaid.
5. In preparing the Standalone financial results, the respective Board of Directors of the Company are responsible for assessing the ability to continue as going concern of the Company, 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 company or to cease operations, or has no realistic alternative but to do so.
6. The respective Board of Directors of the company are responsible for overseeing the financial reporting process of the Company.



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

7. Our objectives are to obtain reasonable assurance about whether the Standalone 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 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 considered material, if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Standalone financial results.
8. As part of an audit in accordance with the 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 financial results, whether due to fraud or error, design and perform audit procedure responsive to those risks, and obtain audit evidence that is sufficient and appropriate to our basis of opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud involves collusions, 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 procedure that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to Standalone financial statements in place and operating effectiveness of such controls.
 - Evaluate the appropriateness of the accounting policies used and reasonableness of accounting estimates and related disclosures made by the respective Board of Directors of the Company.
 - Conclude on the appropriateness of the use of the going concern basis of accounting by the respective Board of Directors of the Company and, based on our audit evidences obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability to continue as a going concern of the Company. If we conclude that material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Standalone financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidences 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 Standalone financial results including the disclosures and whether the Standalone financial results represent the underlying transactions and events in the manner that achieves fair presentation.



9. We communicate with those charged with governance of the company regarding, among other matters, the planned scope of timing of the audit and significant audit findings, including 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

10. The Standalone financial results include the results for the quarter ended March 31, 2022 being the balancing figures between audited figures in respect of the full financial year and the published year to date figures upto the end of the third quarter of the financial year. Also, the figures upto the end of the third quarter had only been reviewed and not subjected to audit.

R.C. AGARWAL & CO.
Chartered Accountants
Firm Regn. No. 003175N

PRAVIN KUMAR JHA
Partner
Membership No. 506375
UDIN: - 22506375AJWVF3196



Date: 30th May, 2022
Place: New Delhi

SUPERIOR FINLEASE LIMITED

CIN: L74899DL1994PLC061995

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May 30, 2022

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Dear Sir / Ma'am,

Sub: Declaration pursuant to Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

I, Rajneesh Kumar, Director of Superior Finlease Limited having its Registered Office at NS-92, Khasra No-33/21, Ranaji Enclave, Najafgarh, New Delhi - 110043, hereby declare that M/s. R.C. AGARWAL & CO., Chartered Accountants (FRN- 003175N), Statutory Auditors of our Company, have issued an Audit Report with unmodified opinion on the Audited Standalone Financial Results of the Company for the quarter and financial year ended March 31, 2022.

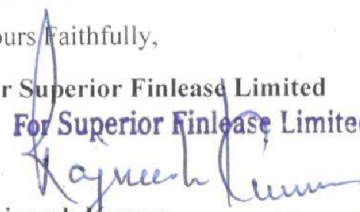
The Declaration is given in compliance with Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended and read with SEBI circular No. CIR/CFD/CMD/56/2016 dated May 27, 2016.

Kindly take this declaration on record.

Thanking You

Yours Faithfully,

For Superior Finlease Limited
For Superior Finlease Limited

R

Rajneesh Kumar
(Director) Director
[DIN: 02463693]

SUPERIOR FINLEASE LIMITED

CIN: L74899DL1994PLC061995

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May 30, 2022

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Dear Sir / Ma'am,

Sub: Undertaking For Non Applicability of Regulation 32 of SEBI (LODR) Regulations, 2015

Pursuant to the Regulation 32 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, this is to inform you that the Company has not raised any money via public issue, rights issue, preferential issue, etc. Hence, the submission as stated in the aforesaid regulation is not applicable to the Company.

Kindly take the above information on record and oblige.

Thanking You

Yours Faithfully,

For Superior Finlease Limited

Disha
Disha Rani
(Company Secretary)

