

Ref. BSE/OutcomeofBM/1

November 14, 2024

To,
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai – 400 001
Scrip Code–532070

Dear Sir,

SUB : OUTCOME OF THE BOARD MEETING OF THE COMPANY HELD ON NOVEMBER 14,2024

We would like to inform the Exchange that, Meeting of Board of Directors of the Sumuka Agro Industries Limited was held at registered office of the company situated at Shanti Bihar Building No. C 5, Shop no. 6, Mira Road E Thane: 401105, Maharashtra on today, i.e. Thursday, November 14, 2024 and the Board of Directors transacted the Following Business :

1. Considered and Approved the unaudited financial results of the Company for the quarter and Half year ended on September 30, 2024. The un-audited financial results of the Company for the quarter and Six Months ended on September 30, 2024 is enclosed along with the Limited Review Report issued by M/s. S K Jha & Co. (Having FRN: 126173W) Chartered Accountants, Statutory Auditor of the Company. - **Annexure I**
2. Other Business Transactions.

Further, the closure of Trading Window for the purpose of Trading in the Shares of the Company shall re-open from November 16, 2024.

The meeting was commenced a 3:00 P.M. and Concluded at 4:50 P.M.

Kindly take the same on record and acknowledge.

Thanking you,

Yours faithfully
For, Sumuka Agro Industries Limited
(Formerly known as Superb Papers Limited)

Paresh Thakker
Managing Director
DIN: 07336390



S K Jha & Co.

CHARTERED ACCOUNTANTS

Office : 203 - 204, Iscon Plaza, Nr. ISRO Satellite Road, Satellite, Ahmedabad-380015.

Tel : +91 79 48901576 Telefax : 079-26926104 • +91 98240 44820 • www.caskjha.com • Email : satyendrajha@hotmail.com, skjha5@hotmail.com

LIMITED REVIEW REPORT

To,
The Board of Directors,
Sumuka Agro Industries Limited

1. We have reviewed the accompanying statement of Unaudited Financial Results of **Sumuka Agro Industries Limited** for the 2nd Quarter and Half Year ended 30.09.2024. This Statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.
2. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, engagements to Review of Interim Financial Statements Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard required 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's 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 of unaudited financial results prepared in accordance with applicable Indian Accounting Standards (Ind AS) specified under section 133 of the Companies Act, 2013 read with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) and other recognized accounting practices and polices has not disclosed the information required to be disclosed in terms of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 read with Circular No. CIR/CFD/FCA/62/2016 dated July 5, 2016 of SEBI including the manner in which it is to be disclosed, or that it contains any material misstatement.

For, S K Jha & Co.
Chartered Accountants
FRN: 126173W


Nikhil Makhija
Partner

M.No:176178

UDIN : 24176178BKDZLI2803



Date : 14.11.2024
Place: Ahmedabad

SUMUKA AGRO INDUSTRIES LIMITED
(PREVIOUSLY KNOWN AS SUPERB PAPERS LIMITED)

CIN :- L74110MH1989PLC289950

Regd. Office: Shanti Vihar Building No. C-5, Shop 6, Mira Road E, Bhayander East, Thane, Thane, Maharashtra, India, 401105


ANNEXURE -1

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE 2nd QUARTER & HALF YEAR ENDED 30.09.2024

PARTICULARS						In RS.(Lakhs)
	QUARTER ENDED			HALF YEAR ENDED		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 Income from Operations						
(a) Net sales/income from operations (Net of Excise duty)	1,488.74	1,287.88	1,152.77	2,776.62	2,299.66	5,495.48
(b) Other Operating Income	-	0.00	0.11	0.00	0.11	0.55
Total Income from operations(net)	1,488.74	1,287.88	1,152.88	2,776.62	2,299.77	5,496.03
2 Expenses						
(a) Cost of materials consumed						
(b) Purchases of stock-in-trade	1,375.69	1,168.28	1,065.58	2,543.98	2,072.64	4,310.82
(c) Changes in inventories of finished goods work-in-progress and stock in-trade	(0.19)	(33.57)	(58.08)	(33.77)	(107.98)	245.75
(d) Employee benefits expenses	21.45	19.27	15.47	40.72	28.65	73.43
(e) Depreciation and amortisation expenses	3.47	3.47	2.97	6.94	5.44	16.54
(f) Other expenses(Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately	23.93	13.31	23.13	37.25	49.44	162.12
(g) Finance Cost	0.10	0.11	0.30	0.22	0.30	0.56
Total Expenses	1,424.46	1,170.88	1,049.38	2,595.34	2,048.49	4,809.22
3 Profit/(Loss) before exceptional items and tax (1-2)	64.27	117.00	103.50	181.28	251.28	686.81
4 Exceptional Items				-		148.34
5 Profit before Tax (3-4)	64.27	117.00	103.50	181.28	251.28	538.47
6 Tax expense						
(a) Current Tax	-			-		113.12
(b) Deferred Tax				-		(0.41)
7 Profit/(Loss) for the period from continuing Operations	64.27	117.00	103.50	181.28	251.28	425.77
Profit/(Loss) from discontinued operations	-	-	-	-	-	
Tax expenses from discontinued operations	-	-	-	-	-	
8 Profit/(Loss) from discontinued operations (after tax)	-	-	-	-	-	-
9 Profit/(loss) for the period	64.27	117.00	103.50	181.28	251.28	425.77
10 Other Comprehensive Income/(Loss)						
(i) Items that will not be reclassified to profit or loss		-		-	-	
(ii) Income tax relating to items that will not be reclassified to profit or loss		-		-	-	
(i) Items that will be reclassified to profit or loss		-		-	-	
(ii) Income tax relating to items that will be reclassified to profit or loss		-		-	-	
11 Total Comprehensive Income for the period (9+10)	64.27	117.00	103.50	181.28	251.28	425.77
12 Paid-up equity share capital (Face Value 10/-)	710.72	710.72	710.72	710.72	710.72	710.72
13 Reserve excluding Revaluation Reserves as per Balance Sheet of previous accounting year						631.60
14 Earning Per equity share captial (Rs.)						
(a) Basic	0.90	1.65	1.46	2.55	3.54	5.99
(b) Diluted	0.90	1.65	1.46	2.55	3.54	5.99

- 1 The Financial results were reviewed by the Audit Committee and taken on record by the Board of Directors 'at its meeting held on 14th November, 2024.
- 2 The Operations of the Company are considered as Single segment reporting as defined an account standard is not applicable.
- 3 The figures of previous period have been re-grouped/rearranged/re-classified where ever necessary.
- 4 The above results, have been prepared in accordance with Ind AS notified under the companies (Indian Accounting Standards) Rules, 2015

For Sumuka Agro Industries Limited




Paresh Thakker
Managing Director
DIN : 07336390

Place : Mumbai
Date : 14.11.2024

SUMUKA AGRO INDUSTRIES LIMITED
(PREVIOUSLY KNOWN AS SUPERB PAPERS LIMITED)
CIN :- L74110MH1989PLC289950

Regd. Office: Shanti Vihar Building No. C-5, Shop 6, Mira Road E, Bhayander East, Thane, Thane, Maharashtra, India, 401105

STATEMENT OF ASSET AND LIABILITIES

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE 2nd QUARTER & HALF YEAR ENDED 30.09.2024		As at 30th September, 2024 (Amt in Rs. Lakhs)	As at 31st March, 2024 (Amt in Rs. Lakhs)
I.	ASSETS		
A.	Non-current assets		
	(a) Property, Plant and Equipment	92.33	99.75
	Capital Work in Progress		-
	(b) Financial Assets		
	(i) Investments	3.45	3.45
	(ii) Trade Receivables		
	(iii) Loans	55.55	55.55
	(iv) Deferred Tax Assets (Net)	1.27	1.27
	(v) Other Financial Assets		
	(c) Other non-current assets	23.87	29.30
B.	Current assets		
	(a) Inventories	122.68	88.92
	(b) Financial Assets		
	(i) Investments		
	(ii) Trade Receivables	3,347.57	2,132.73
	(iii) Cash and Cash Equivalents	2.29	48.04
	(iv) Bank balances other than (iii) above	-	-
	(v) Loans	32.60	20.47
	(c) Other current assets	26.74	39.93
	Total Assets	3,708.35	2,519.40
II.	EQUITY AND LIABILITIES		
A.	Equity		
	(a) Equity Share capital	710.72	710.72
	(b) Other Equity	812.88	631.60
B.	Liabilities		
	Non-current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	52.38	54.48
	(ii) Trade Payables		
	Outstanding dues of micro enterprise and small enterprise		
	Outstanding dues of creditors other than micro enterprise and small enterprise		
	(iii) Other Financial Liabilities		
	(b) Provisions		
	(c) Deferred Tax Liabilities		
	(d) Other Non-current Liabilities	51.00	55.00
	Current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	1.71	1.69
	(ii) Trade Payables		
	Outstanding dues of micro enterprise and small enterprise	-	767.71
	Outstanding dues of creditors other than micro enterprise and small enterprise	1,839.05	15.24
	(iii) Other Financial Liabilities	-	
	(b) Other current liabilities	66.55	15.70
	(c) Provisions	60.95	154.14
	(d) Current Tax Liabilities (Net)	113.12	113.12
	Total Equity and Liabilities	3,708.35	2,519.40

By Order of the Board of Directors
Sumuka Agro Industries Limited





Paresh Thakker
Managing Director
DIN : 07336390

SUMUKA AGRO INDUSTRIES LIMITED
(PREVIOUSLY KNOWN AS SUPERB PAPERS LIMITED)
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Cashflow Statement for the year ended 30th Sept, 2024

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE 2nd QUARTER & HALF YEAR ENDED 30.09.2024

Particulars	For the year ended 30 th September 2024	For the year ended 31 st March 2024
	(Amt in Rs.-Lakhs)	(Amt in Rs.-Lakhs)
(A) Cash flow from Operating Activities		
Profit/ (Loss) before extraordinary items and tax	181.28	538.47
<u>Adjustments for:-</u>		
Finance Cost	0.22	0.56
Depreciation and Amortisation	6.94	16.54
Operating Profit/(Loss) before changes in Working Capital	188.44	555.57
<u>Changes In Working Capital</u>		
Increase /(Decrease) in Trade Payables	1,056.10	-115.85
Increase /(Decrease) in Other Current Liabilities	50.85	13.17
Increase /(Decrease) in Short Term Provision	(93.19)	156.27
(Increase) /Decrease in Inventories	(33.76)	245.75
(Increase) /Decrease in Trade Receivables	(1,214.84)	-1048.77
(Increase) /Decrease in Short Term Loans & Advances	(12.13)	89.89
(Increase) /Decrease in Other Current Assets	13.19	-14.91
Operating Profit/(Loss) after changes in Working Capital	-45.35	-118.87
Less: Taxes Paid	-	-113.12
Net Cash Flow from Operating Activities (A)	-45.35	-231.99
(B) Cash flow from Investing Activities		
Purchase of Fixed Assets	(1.25)	-1.60
Disposal of Fixed Asset	1.72	
Capital Work in Progress		
Proceeds from Advances		
Net Cash Flow from Investing Activities (B)	0.47	-1.60
(C) Cash flow from Financing Activities		
Proceeds from Borrowings(net of repayment)	(2.08)	-1.52
Proceeds from Business Deposits	(4.00)	55.00
Finance Cost	(0.22)	-0.56
Other Non Current Assets Changes	5.43	134.44
Proceeds from Preferential Allotment	-	0.00
Net Cash Flow from Financing Activities (C)	-0.87	187.35
Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)	-45.75	-46.24
Cash and Cash Equivalents at the Beginning of the Period	48.04	94.28
Cash and Cash Equivalents at the Ending of the Period	2.29	48.04

By Order of the Board of Directors
Sumuka Agro Industries Limited




Paresh Thakker
Managing Director
DIN : 07336390

Date : 14.11.2024
Place : Mumbai