



Superfine Knitters Limited

AN INTEGRATED UNIT OF : HOSIERY KNITTED FABRICS & GARMENTS

Dated: 13th November, 2024

Bombay Stock Exchange Limited,
25th Floor, P. J. Towers,
Dalal Street, Fort,
Mumbai - 400 001
Scrip Code: 540269

Sub: Un-Audited Financial Results of the Company for the half year ending 30th September, 2024.

Dear Sir,

Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements), Regulations 2015, we are enclosing herewith Unaudited Financial Results of the Company for the half year ending 30th September, 2024 as approved by Board in its meeting held today i.e. 13th November, 2024 along with Limited review Report issued by M/s R.K. Deepak & Co, Statutory Auditor of the Company.

The Board meeting was commenced at 03:30 pm and concluded at 04:00 pm.

This is for your information and record please.

**Yours Faithfully,
For Super Fine Knitters Limited**

Samridhi Seth

Company Secretary

C-5, Phase-V, Focal point, Ludhiana - 141010 (INDIA) Ph. : 0161-5036500

E-mail : ajitlakra@superfineknitters.com, vivek@superfineknitters.com



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Super fine Knitters Ltd.

Statement of Unaudited Financial Results for the Half year Ended 30th September 2024

Particulars	Amt (Rs. In Lakhs)				
	Half Year Ended 30.09.2024 Unaudited	Half Year Ended 31.03.2024 Audited	Half Year Ended 30.09.2023 Unaudited	Year Ended 31.03.2024 Audited	Year Ended 31.03.2023 Audited
Revenue					
Revenue From Operations	1,376.56	1,246.50	1,552.12	2,798.62	2,785.76
Other Income	21.67	61.38	-	61.38	1.59
Total Revenue	1,398.23	1,307.87	1,551.98	2,860.00	2,787.35
Expenses					
Cost of Materials Consumed	636.82	695.56	366.56	1,062.12	1,331.62
Change in inventories of finished goods , work in progress and stock in trade	136.50	(31.25)	460.55	429.29	259.56
Other Manufacturing Expenses	379.96	384.44	506.58	891.02	794.99
Employee Benefits Expenses	43.11	54.64	36.27	90.91	50.36
Finance Costs	49.17	48.12	49.83	97.94	91.29
Depreciation and amortization exp.	47.54	47.27	46.19	93.46	88.11
Other Expenses	57.55	43.50	61.02	104.53	117.88
Total Expenses	1,350.65	1,242.28	1,527.00	2,769.28	2,733.82
Profit before exceptional and extraordinary items and Tax	47.58	65.60	25.13	90.72	53.53
Less: Exceptional items	-	-	-	-	-
Profit Before extraordinary items	47.58	65.60	25.13	90.72	53.53
Less: Extraordinary items	-	-	-	-	-
Profit Before Tax	47.58	65.60	25.13	90.72	53.53
Less : Provisions for					
--Income Tax Current	15.77	26.47	-	26.43	-
--Deferred tax	(3.39)	0.51	5.92	6.42	48.80
--Income Tax adjustments for earlier years	-	-	-	-	-
--Prior Period Adjustments	-	-	-	-	-
Profit (Loss) for the Period	35.21	38.62	19.21	57.87	4.73
Other Comprehensive Income (OCI)					
Items that will not be reclassified to Profit & Loss					
i) Remeasurement gain/(loss) on defined benefit plan	-	-	-	-	-
ii) Gain/(Loss) on Fair Value of Investments	-	-	-	-	-
iii) Income Tax relating to items that will not be reclassified to Profit & Loss	-	-	-	-	-
Total Other Comprehensive Income/(expense)(OCI) net of tax	-	-	-	-	-
Total Comprehensive Income	35.21	38.62	19.21	57.87	4.73
Paid Up Equity Share Capital (Face Value of Rs. 10/- Per Share)	1,239.31	1,239.31	1,239.31	1,239.31	1,239.31
Reserves Excluding Revaluation	-	-	-	-	-
Earning Per Share (EPS) Rupees					
Basic & Diluted EPS(not annualised)					
a) Basic EPS (not annualised)	0.28	0.31	0.15	0.47	0.04
b) Diluted EPS (not annualised)	0.28	0.31	0.15	0.47	0.04

For and on Behalf of Board

(Vivek Lakra)
Director

Date: 13.11.2024
Place: Ludhiana

C-5, Phase-V, Focal point, Ludhiana - 141010 (INDIA) Ph. : 0161-5036500

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AN INTEGRATED UNIT OF **HOSIERY KNITTED FABRICS & GARMENTS**

Balance Sheet
AS ON September 30, 2024

Particulars	Amt (Rs. In Lakhs)	
	As at 30.09.2024	As at 31.03.2024
ASSETS		
Non Current Assets		
Property, Plant and Equipment	1,118.63	1,066.79
Other Intangible Assets	-	-
Right of Use of Assets	-	-
Capital Work in progress	-	-
Financial Assets :		
Investments	-	-
Other financial Assets	-	-
Other non-current Assets	-	-
Total Non -Current Assets	1,118.63	1,066.79
Current Assets		
Inventories	-	-
Financial Assets	1,773.02	1,624.52
Trade Receivables	-	-
Government Subsidies Receivable	646.88	656.21
Cash and Cash Equivalents	3.72	2.12
Bank Balances other than Cash & Cash Equivalents	-	-
Short Term Loans and Advances	-	-
Other Current Assets	515.82	539.67
Total Current Assets	206.75	156.67
	3,146.20	2,979.18
TOTAL - ASSETS	4,264.83	4,045.97
EQUITY AND LIABILITIES		
Equity		
Equity Share Capital	1,239.31	1,239.31
Other Equity	1,118.09	1,082.88
Total Equity	2,357.39	2,322.19
Liabilities		
Non Current Liabilities		
Financial Liabilities		
Borrowings	969.76	837.21
Lease Liabilities	-	-
Deferred Tax Liabilities (Net)	174.30	177.69
Provisions	-	-
Total Non Current Liabilities	1,144.06	1,014.90
Current Liabilities		
Financial Liabilities		
Borrowings	-	-
Lease Liabilities	323.78	355.14
Trade Payables	-	-
(i) Total outstanding dues of micro enterprises and small enterprises	74.07	-
(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	90.24	92.25
Other Financial Liabilities	-	-
Other Current Liabilities	233.08	235.07
Provisions	42.20	26.43
Total Current Liabilities	763.37	708.88
Total Liabilities	1,907.43	1,723.78
TOTAL- EQUITY AND LIABILITIES	4,264.83	4,045.97

For and on Behalf of Board

Date: 13.11.2024
Place: Ludhiana


(Vivek Lakra)
Director

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Superfine Knitters Ltd.

CASH FLOW STATEMENT
FOR THE PERIOD ENDED SEPTEMBER 30, 2024

Particulars	Amt (Rs. In Lakhs)	
	30.09.2024	31.03.2024
A. Cash flow from Operating Activities		
Net Profit/(Loss) before Tax and extraordinary items	47.58	90.72
Adjustment for		
Depreciation	-	-
(Profit)/Loss on Sale of Asset & Shares	47.54	93.46
Rental Income	-	(18.75)
Interest & Dividend Received	(1.80)	(3.60)
Interest expenses	(19.72)	(38.60)
Extraordinary items	49.02	95.80
Operating Profit/Loss before Working Capital Changes	-	(5.58)
	122.62	213.46
Adjustment for		
(Increase)/Decrease in Trade & Other receivables	(16.91)	(414.36)
(Increase)/Decrease in Inventory	(148.50)	473.87
Increase/(Decrease) in Trade Payables & Other Liabilities	85.84	(81.91)
Increase/(Decrease) in Loan & Advances		
Cash generated from operations	43.05	191.06
Income Tax Paid	(15.77)	(26.43)
loss from extraordinary activities		-
Previous Year Taxes (Net)		(8.91)
Net Cash from Operating Activities	27.28	155.73
B. Cash Flow from Investing Activities		
(Purchase) of Fixed/Capital Expenditure	(99.38)	(126.70)
Sale of Fixed Assets	-	37.67
Rental Income	1.80	3.60
interest & Dividend Received	19.72	38.60
Net Cash used in Investing Activities	(77.86)	(46.84)
C. Cash Flow from Finance Activities		
Proceeds from Share capital /Share Application	-	-
Proceeds from Long Term Borrowing (Net)	132.56	176.00
Short Term Loans Movement	(31.35)	(192.82)
Interest Payment	(49.02)	(95.80)
Net Cash from Financing Activities	52.19	(112.62)
Net increase in Cash and Equivalents (A+B+C)	1.61	(3.73)
Opening Balance of Cash and Cash Equivalents	2.12	5.85
Closing Balance of Cash and Cash Equivalents	3.72	2.12

For and on Behalf of Board

(Vivek Lakra)
Director

Date: 13.11.2024
Place: Ludhiana

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R.K. DEEPAK & CO.

Chartered Accountants

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Road No. 44, Pitampura Community Centre, Delhi
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Kochar Market Chowk, Ludhiana-141002

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Independent Auditor's Review Report on Half Yearly Unaudited Financial Results of Super Fine Knitters Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To,

The Board of Directors,

Super Fine Knitters Limited

Ludhiana.

1. We have reviewed the accompanying statement of unaudited financial results of Super Fien Knitters Limited ("the Company") for the half year ended 30th September, 2024, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("the Regulation") as amended, read with SEBI Circular No. CIR/CFD/CMDI/44/2019 dated March 29, 2019 (the Circular").
2. The preparation of the Statement in accordance with the recognition and measurement principles laid down under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, read with the Circular, is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. 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. 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.





R.K. DEEPAK & CO.

Chartered Accountants

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4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the applicable accounting standards and other recognized accounting practices and policies 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 R.K. Deepak & Co

Chartered Accountants
(Firm Regn.no.003145N)



(CA Sanjiv Khurana)
Partner
M. No. : 082873

Place : Ludhiana
Date : 13th November, 2024

UDIN: 24082873BKIMG1R6982