

# SUPERSHAKTI METALIKS LIMITED

Registered Office : 'PREMLATA', 39, Shakespeare Sarani, 2nd Floor, Kolkata - 700 017, West Bengal, Telefax +91 33 2289 2734/35/36

Date: 24<sup>th</sup> May, 2024

To,

The Corporate Relationship Department  
Bombay Stock Exchange Ltd.  
P.J. Towers, Dalal Street,  
Mumbai - 400001

**Ref No: SML/LODR/COM/BS/001/2024-25**

**BSE Scrip Code: 541701**

**Sub: Significant Outcome of the Board Meeting held on 24<sup>th</sup> May, 2024**

Dear Sir/Madam,

Pursuant to Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (hereinafter referred as Listing Regulations) we enclose herewith the following:

1. Auditor's Report on the Audited Financial Results for the Half year and Financial Year ended 31<sup>st</sup> March, 2024;
2. Statement showing the Audited Financial Results for the Half year and Financial Year ended 31<sup>st</sup> March, 2024;
3. Certificate pursuant to the proviso to Regulation 33(2)(a) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended);
4. Declaration as required under Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) with respect to Audit Report with unmodified opinion on the said Financial Results;
5. The Board of Directors of the Company in its meeting held today has recommended Dividend of ₹ 0.50/- per Equity Share having face value of ₹ 10/- each i.e. 5% on the Equity Shares of the Company for the Financial Year 2023-24;
6. Appointment of **S Chhaparia & Associates**, Cost Accountants, Kolkata (Firm Registration No. 101591) as Cost Auditors of the Company to carry out the audit of Cost Records for FY 2024-25, at a remuneration which is subject to the ratification by the Members at the ensuing Annual General Meeting;
7. Appointment of **M & A Associates**, a firm of Company Secretaries as the Secretarial Auditor of the Company for the FY: 2024-25;
8. Re-appointment of **Mr. Sudipto Bhattacharyya** (DIN: 06584524) as the Whole-Time Director of the Company for the period of 2 (Two) years.



# SUPERSHAKTI METALIKS LIMITED

Registered Office : 'PREMLATA', 39, Shakespeare Sarani, 2nd Floor, Kolkata - 700 017, West Bengal, Telefax : +91 33 2289 2734/35/36

The Meeting of the Board of Directors commenced at 05:00 P.M. and concluded at 08:00 P.M.

For SUPERSHAKTI METALIKS LIMITED

N. Agarwal  
NAVIN AGARWAL  
(Company Secretary & Compliance Officer)  
Membership No. 17290



**Independent Auditor's Report on Annual Financial Results of Supershakti Metaliks Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)**

**INDEPENDENT AUDITORS' REPORT**

**To the Board of Directors of Supershakti Metaliks Limited**

**Report on the Audit of Annual Financial Results**

**Opinion**

1. We have audited the accompanying annual financial results of **M/s. SUPERSHAKTI METALIKS LIMITED** (hereinafter referred to as the 'Company') for the year ended March 31, 2024, and the statement of assets and liabilities and 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, as amended ('Listing Regulations').
2. In our opinion and to the best of our information and according to the explanations given to us, the aforesaid annual financial results:
  - (i) are presented in accordance with the requirements of Regulations 33 of the Listing Regulations in this regard; and
  - (ii) give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ("Ind AS") prescribed under Section 133 of the Companies Act, 2013 (the "Act") and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information of the Company for the year ended March 31, 2024, and the statement of assets and liabilities and the 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 Companies Act, 2013 (the Act). Our responsibilities under those SAs are further described in the 'Auditor's Responsibilities for the Audit of the 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 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 annual financial results.



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

4. These annual financial results have been prepared on the basis of the annual financial statements. The Company's management and the Board of Directors are responsible for the preparation and presentation of these annual 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 statement of assets and liabilities and the statement of cash flows in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulations 33 of the Listing Regulations. The management and 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 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 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 annual financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.
5. In preparing the annual financial results, the Management and the Board of Directors of the Company 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.
6. The Company's management and Board of Directors are also responsible for overseeing the Company's financial reporting process.

## **Auditor's Responsibilities for the Audit of the Annual Financial Results**

7. Our objectives are to obtain reasonable assurance about whether the annual financial results for the year ended March 31, 2024 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 annual financial results.
8. 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 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 financial statements on whether the Company has adequate internal financial controls with reference to 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 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 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 annual financial results, including the disclosures, and whether the annual financial results represent the underlying transactions and events in a manner that achieves fair presentation.
9. Materiality is the magnitude of misstatements in the annual financial results that individually or in aggregate, make it probable that the economic decisions of a reasonably knowledgeable user of the annual financial results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the annual financial results.
10. We communicate with those charged with governance of the Company 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.
11. 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

12. The annual financial results include results for the half year ended March 31, 2024 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2024 and the published unaudited year to date figures upto the end of the first half year of the current financial year which were subjected to a limited review by us, as required under the Listing Regulations.

Our opinion on the statement is not modified in respect to above matters.



For **Singhi & Co.**  
Chartered Accountants  
Firm Registration No: 302049E

*Rajiv Singh*

**(Rajiv Singhi)**  
Partner  
Membership Number. 053518  
UDIN: 24053518BKGXUI3988

Place: Kolkata  
Date: May 24, 2024

## SUPERSHAKTI METALIKS LIMITED

CIN: L28910WB2012PLC189128

Reg. Office: 39, Shakespeare Sarani, Premlata Building, 2nd Floor, Kolkata-700 017

## Statement of Audited Financial Result for the half year and year ended 31st March, 2024

(Rs. in Lakhs)

Sr. No.	Particulars	Half year Ended On			Year Ended	
		31.03.2024 (Audited) Refer Note No. 6	30.09.2023 (Unaudited)	31.03.2023 (Audited) (Refer Note No. 6)	31.03.2024 (Audited)	31.03.2023 (Audited)
1	<b>Income</b>					
	Revenue From Operations	38,576.28	34,565.00	37,052.71	73,141.28	72,981.83
	<b>Total Revenue from Operations</b>	<b>38,576.28</b>	<b>34,565.00</b>	<b>37,052.71</b>	<b>73,141.28</b>	<b>72,981.83</b>
2	Other Income	389.94	362.51	171.98	752.45	319.77
3	<b>Total Income ( 1+ 2)</b>	<b>38,966.22</b>	<b>34,927.51</b>	<b>37,224.69</b>	<b>73,893.73</b>	<b>73,301.60</b>
4	<b>Expenses</b>					
	(a) Cost of Materials Consumed	29,320.11	25,886.75	26,708.72	55,206.86	50,968.80
	(b) Purchase of Stock-in-Trade	303.99	1,737.99	674.73	2,041.98	1,511.76
	(c) Change in Inventories of Finished Goods, Work-in-Progress and Stock-in Trade	895.83	(793.78)	1,382.76	102.05	2,851.37
	(d) Employee Benefits Expense	615.66	652.94	551.91	1,268.61	1,090.43
	(e) Finance Cost	162.99	113.73	163.53	276.72	371.39
	(f) Depreciation and Amortisation expense	233.73	240.07	246.19	473.80	481.90
	(g) Other Expenses	6,407.28	6,326.49	6,092.54	12,733.77	11,559.18
	<b>Total Expenses [ 4(a) to 4(g) ]</b>	<b>37,939.59</b>	<b>34,164.19</b>	<b>35,820.38</b>	<b>72,103.79</b>	<b>68,834.83</b>
5	<b>Profit / (Loss) before Tax (3 - 4)</b>	<b>1,026.63</b>	<b>763.32</b>	<b>1,404.31</b>	<b>1,789.94</b>	<b>4,466.77</b>
6	<b>Tax Expenses</b>					
	(a) Current Tax	218.58	208.18	359.79	426.76	1,163.38
	(b) Deferred Tax	42.96	(20.30)	0.16	22.66	(26.80)
	<b>Total Tax Expenses [ 6(a) to 6(c) ]</b>	<b>261.54</b>	<b>187.88</b>	<b>359.95</b>	<b>449.42</b>	<b>1,136.58</b>
7	<b>Net Profit / (loss ) for the period (5 - 6)</b>	<b>765.09</b>	<b>575.44</b>	<b>1,044.36</b>	<b>1,340.52</b>	<b>3,330.19</b>
8	<b>Other Comprehensive Income</b>					
	<b>Item that will not be reclassified to profit or loss:</b>					
	(a) Fair Valuation of Investments in equity investment designated at OCI	(159.10)	159.10	3,349.19	-	3,356.69
	(b) Re-measurement gain/(loss) on defined benefit plans	1.31	9.50	4.32	10.81	4.32
	(c) Income Tax relating to the the above items	(39.89)	103.67	(730.14)	63.78	(732.03)
	<b>Total other comprehensive income, net of tax</b>	<b>(197.68)</b>	<b>272.27</b>	<b>2,623.37</b>	<b>74.59</b>	<b>2,628.98</b>
9	<b>Total Comprehensive Income for the period (7 + 8)</b>	<b>567.41</b>	<b>847.71</b>	<b>3,667.73</b>	<b>1,415.11</b>	<b>5,959.17</b>
10	Paid- up equity share capital (Face Value of Rs.10/- each)	1,152.53	1,152.53	1,152.53	1,152.53	1,152.53
11	<b>Other Equity</b>				<b>23,872.74</b>	<b>22,572.88</b>
12	<b>Earnings per Equity Share</b> (not annualised) in Rupees					
	(a) Basic	6.64	4.99	9.06	11.63	28.89
	(b) Diluted	6.64	4.99	9.06	11.63	28.89



For, Supershakti Metaliks Limited

SUDIPTO BHATTACHARYYA

(Whole Time Director)

DIN 06584524

Dated : 24th May 2024

Place: Kolkata

**SUPERSHAKTI METALIKS LIMITED**

**CIN: L28910WB2012PLC189128**

**Reg. Office: 39, Shakespeare Sarani, Premlata Building, 2nd Floor, Kolkata-700 017**

**Statement of Audited Financial Result for the half year and year ended 31st March, 2024**

**Notes:**

1. The above Financial Results, have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on May 24, 2024. The statutory auditors of the Company have issued an unmodified audit opinion on these results.
2. The Financial Results have been prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ("Ind AS") prescribed under section 133 of the Companies Act, 2013 read with relevant rules thereunder and in terms of Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015 ("the Regulation") as amended.
3. As the Company's business activity falls within a single significant primary business segment i.e. "Manufacturing/Trading of Iron & Steel Products", no separate segment information is disclosed. These, in the context of Ind AS 108 on "Operating Segments Reporting" are considered to constitute one segment and hence, the Company has not made any additional segment disclosures.
4. The Board of Directors has recommended a final dividend of Rs. 0.50/- per equity share for the year ended 31st March, 2024 subject to the approval of shareholders at the ensuing Annual General Meeting.
5. Other Expenses for the year April- March 2024 includes 'Power and Fuel' expense of Rs. 9829.13 lakhs (April- March 2023 : Rs. 9080.05 lakhs). For the half year October-March 2024 ,Power and Fuel expense is Rs. 4913.95 lakhs ( April - September 2023: Rs. 4915.18 Lakhs, October-March 2023 : Rs. 4762.23 lakhs.)
6. Figures of half year ended 31st March, 2024 and 31st March 2023 represent the balancing figures between the audited figures in respect of the full financial years and the published unaudited figures of six months ended 30th September of the relevant financial year.
7. The previous period figures have been regrouped to conform to the current period figures.
8. Statements of Assets & Liabilities and Statement of Cash Flow is annexed herewith.

For, Supershakti Metaliks Limited



Dated : 24th May 2024  
Place: Kolkata

  
SUDIPTO BHATTACHARYYA  
(Whole Time Director)  
DIN 06584524



## SUPERSHAKTI METALIKS LIMITED

CIN: L28910WB2012PLC189128

Reg. Office: 39, Shakespeare Sarani, Premlata Building, 2nd Floor, Kolkata-700 017

## Statement of Assets and Liabilities as at 31st March, 2024

Note -8

(Rs. in Lakhs)

	Particulars	As at 31.03.2024 Audited	As at 31.03.2023 Audited
<b>A</b>	<b>ASSETS</b>		
(1)	<b>NON-CURRENT ASSETS</b>		
	(a) Property, Plant and Equipment	5,143.87	3,687.06
	(b) Capital Work in Progress	-	1,690.33
	(c) Right of Use-Assets	213.69	228.09
	(d) Financial Assets		
	(i) Investments	13,046.20	13,046.20
	(ii) Loans	5,887.91	4,200.00
	(iii) Other Financial Assets	113.30	4.87
	(e) Non -Current Tax Assets (Net)	330.64	200.26
	(f) Other Non- Current Assets	19.06	104.28
	<b>Sub Total - Non Current Assets</b>	<b>24,754.67</b>	<b>23,161.09</b>
(2)	<b>CURRENT ASSETS</b>		
	(a) Inventories	3,972.97	3,514.94
	(b) Financial Assets		
	(i) Trade Receivables	499.47	1,290.18
	(ii) Cash and Cash Equivalents	15.65	1,345.09
	(iii) Bank Balances (other than above)	517.28	492.76
	(iv) Other Financial Assets	21.49	17.86
	(c) Other Current Assets	1,854.02	728.73
	<b>Sub Total - Current Assets</b>	<b>6,880.88</b>	<b>7,389.56</b>
	<b>TOTAL - ASSETS</b>	<b>31,635.55</b>	<b>30,550.65</b>
<b>B</b>	<b>EQUITY AND LIABILITIES</b>		
(1)	<b>EQUITY</b>		
	(a) Equity Share Capital	1,152.53	1,152.53
	(b) Other Equity	23,872.74	22,572.88
	<b>Sub Total - Total Equity</b>	<b>25,025.27</b>	<b>23,725.41</b>
(2)	<b>NON-CURRENT LIABILITIES</b>		
	(a) Financial Liabilities		
	(i) Borrowings	75.34	143.81
	(b) Provisions	227.01	215.73
	(c) Deferred Tax Liabilities (Net)	1,839.39	1,880.52
	<b>Sub Total - Non Current Liabilities</b>	<b>2,141.74</b>	<b>2,240.06</b>
(3)	<b>CURRENT LIABILITIES</b>		
	(a) Financial Liabilities		
	(i) Borrowings	1,904.66	1,728.70
	(ii) Lease Liabilities	-	12.18
	(iii) Trade Payable		
	(a) Total outstanding dues of micro enterprises and small enterprises	25.54	36.40
	(b) Total outstanding dues of creditors other than micro enterprises and small enterprises	2,020.34	1,383.15
	(b) Other Financial Liabilities	169.42	173.11
	(c) Provisions	45.21	34.35
	(d) Current Tax Liabilities (Net)	-	7.23
	(e) Other Current Liabilities	303.37	1,210.06
	<b>Sub Total - Current Liabilities</b>	<b>4,468.54</b>	<b>4,585.18</b>
	<b>TOTAL - EQUITY AND LIABILITIES</b>	<b>31,635.55</b>	<b>30,550.65</b>

For, Supershakti Metaliks Limited



SUDIPTO BHATTACHARYYA

(Whole Time Director)

DIN 06584524

Date: 24th May, 2024

Place: Kolkata

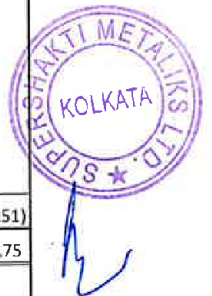
**SUPERSHAKTI METALIKS LIMITED**  
**CIN: L28910WB2012PLC189128**

**Statement of Cash Flow for the Year Ended 31st March, 2024**

**Note 8:**

₹ in lakhs


Particulars	Year ended 31.03.2024 (Audited)		Year ended 31.03.2023 (Audited)	
	Amount (₹)	Amount (₹)	Amount (₹)	Amount (₹)
<b>Cash Flow from Operating Activities</b>				
<b>Profit before Tax:</b>		1,789.94		4,466.77
<b>Adjustments for :</b>				
Depreciation & Amortisation Expenses	473.80		481.90	
Finance costs	276.72		371.39	
Interest Income	(639.36)		(269.26)	
Interest on Income Tax Refund	-		(0.11)	
Unwinding of Interest on Security Deposits	(0.25)		(0.27)	
Profit on Sale of Investment	-		(1.14)	
Net (Gain)/Loss on sale of property, plant & equipment	(2.25)		(11.23)	
Net (Gain)/Loss on Foreign Currency Transactions	(0.99)		(3.40)	
Net (Gain)/loss arising on forward contracts designated as FVTPL	(1.20)		10.85	
Liabilities no longer required written back	(3.49)		(9.16)	
Bad Debts written off	9.71		7.68	
Reversal of Allowances for Expected Credit Loss on Trade Receivables	(8.95)		-	
Reversal of Allowances for Expected Credit Loss on Advance to Suppliers	(10.68)		-	
Provision for Expected Credit Loss on Debtors	-		22.52	
Provision for Non-moving / Obsolete Store Items	(10.46)		5.10	
		82.60		604.83
<b>Operating Profit before working Capital Changes</b>		<b>1,872.54</b>		<b>5,071.60</b>
<b>Adjustments for (increase)/ decrease in operating assets</b>				
Inventories	(447.57)		3,236.83	
Trade Receivables	789.95		706.37	
Other Non Current Financial Assets And Other Non-Current Assets	(10.68)		8.39	
Other Current Financial Assets And Other Current Assets	(1,097.79)		(271.88)	
<b>Adjustments for increase/ (decrease) in operating liabilities</b>				
Trade payables	629.82		(1,312.83)	
Other Current Financial Liabilities And Other Current Liabilities	(900.95)		509.66	
Current provisions	10.86		15.72	
Non-current provisions	11.28		12.45	
		(1,015.08)		2,904.71
<b>Cash Generated from Operations</b>		<b>857.46</b>		<b>7,976.31</b>
Tax Paid / Refund (Net)		(564.38)		(1,241.48)
<b>Net Cash Generated from Operating Activities ( A)</b>		<b>293.08</b>		<b>6,734.83</b>
<b>Cash Flow from Investing Activities</b>				
Purchase of Property, Plant & Equipment (including Capital Work-in-Progress) and Intangible Assets	(230.93)		(1,287.79)	
Proceeds from Sale of PPE	83.24		-	
Proceeds from Sale of Investment	-		201.13	
Loan Given	(1,687.91)		(4,200.00)	
Interest Received	636.43		245.23	
Net Receipt from Fixed deposits	-		37.89	
Net Investment in Fixed deposits	(130.95)		-	
<b>Net Cash Used in Investing Activities (B)</b>		<b>(1,330.12)</b>		<b>(5,003.56)</b>
<b>Cash Flow from Financing Activities</b>				
Dividend Paid	(115.25)		(115.25)	
Proceeds/(Repayment) from Long Term Loan Borrowings	(68.47)		(78.57)	
Proceeds/(Repayment) from Short Term Loan Borrowings	175.97		(136.41)	
Interest Paid	(272.05)		(357.34)	
Payment of Lease Liabilities	(12.60)		(15.95)	
<b>Net Cash Generated from Financing Activities ( C)</b>		<b>(292.40)</b>		<b>(703.51)</b>
<b>Net Increase/(Decrease) in cash and Cash Equivalents ( A+B+C)</b>		<b>(1,329.44)</b>		<b>1,027.75</b>
Cash and Cash Equivalents at the beginning of the year		1,345.09		317.33
Cash and Cash Equivalents at the end of the year		15.65		1,345.09





Cash & Cash Equivalents Consists of :	As at 31.03.2024		As at 31.03.2023
	Cash on Hand	14.99	
Balance with Banks	0.67		1,331.52
Total	15.65		1,345.09

**Notes :**  
The above Cash Flow Statements has been prepared under the "Indirect Method" as set out in the Indian Accounting Standard (IND AS) -7 on statement of Cash Flow as notified under Companies (Accounts) Rules, 2015.

**Dated : 24th May 2024**  
**Place: Kolkata**



For, Supershakti Metaliks Limited  
  
**SUDIPTO BHATTACHARYYA**  
(Whole Time Director)  
DIN 06584524


# SUPERSHAKTI METALIKS LIMITED

Registered Office : 'PREMLATA', 39, Shakespeare Sarani, 2nd Floor, Kolkata - 700 017, West Bengal, Telefax +91 33 2289 2734/35/36

## CEO & CFO Certificate under Regulation 33(2)(a) of SEBI (LODR) Regulation 2015

To,  
The Board of Directors  
SUPERSHAKTI METALIKS LIMITED

- A. We have reviewed Financial Statements and the Cash Flow Statement of **Supershakti Metaliks Limited** for the half year and Financial Year ended on 31<sup>st</sup> March, 2024 and to the best of our knowledge and belief:
- these statements do not contain any materially untrue statement or omit any material fact or contain statements that might be misleading;
  - these statements together present a true and fair view of the listed entity affairs and are in compliance with existing accounting standards, applicable laws and regulations.
- B. There are, to the best of our knowledge and belief no transactions entered into by the listed entity, during the half year and Financial Year ended on 31<sup>st</sup> March, 2024 which are fraudulent, illegal or violative of Company's Code of Conduct.
- C. We accept responsibility for establishing and maintaining internal controls for financial reporting and we have evaluated the effectiveness of internal control systems of the Company pertaining to Financial Reporting and they have disclosed to the Auditors and the Audit Committee, deficiencies in the design or operation of internal controls, if any, of which we are aware and the steps we have taken or proposes to take to rectify these deficiencies.
- D. We have indicated to the Auditors and the Audit Committee:
- that there are no significant changes in internal control over financial reporting during the quarter;
  - that there are no significant changes in accounting policies during the year and that there are no instances of significant fraud of which we become aware and the involvement there in, if any, of the Management or an employee having a significant role in the Company's internal control system over Financial Reporting.

For SUPERSHAKTI METALIKS LIMITED



**Sudipto Bhattacharyya**  
(Director)  
DIN: 06584524



**Shyam S. Somani**  
(Chief Financial Officer)

Date: 24th May, 2024

Place: Kolkata

# SUPERSHAKTI METALIKS LIMITED

Registered Office : 'PREMLATA', 39, Shakespeare Sarani, 2nd Floor, Kolkata - 700 017, West Bengal, Telefax +91 33 2289 2734/35/36

Date: 24<sup>th</sup> May, 2024

To,

The Corporate Relationship Department  
Bombay Stock Exchange Ltd.  
P.J. Towers, Dalal Street,  
Mumbai - 400001

**BSE Scrip Code: 541701**

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

Dear Sir/Madam,

Pursuant to the provisions of Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) by SEBI through notification no. SEBI/LAD-NRO/GN/2016-17/001 dated May 25, 2016 and Circular No. CIR/CFD/CMD/56/2016 dated May 27, 2016, I do hereby declare and confirm that Singhi & Co., Chartered Accountants (Registration No. 302049E) Statutory Auditors of the Supershakti Metaliks Limited ("Company") have given an Unmodified Audit Report on the Audited Financial Results of the Company for the financial year ended 31<sup>st</sup> March, 2024.

We request you to take this document on record.

Thanking You,

For SUPERSHAKTI METALIKS LIMITED

  
SUDIPTO BHATTACHARYYA

(Director)

Din: 06584524

