

# Super Spinning Mills Limited

Regd. & Central Office : "Elgi Towers" P.B. 7113, Green Fields, 737- D, Puliakulam Road, Coimbatore - 641 045. CIN : L17111TZ1962PLC001200

November 07, 2024

То

BSE Ltd	National Stock Exchange of India Limited
25th Floor, P J Towers	"Exchange Plaza", C-1, Block G
Dalal Street, Fort	Bandra – Kurla Complex
Mumbai 400 001	Bandra (E), Mumbai – 400 051
Scrip Code: - 521180	Scrip Code: - SUPERSPIN

Dear Sir,

# Sub: Outcome of meeting of Board of Directors of the Company pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 - Reg.

This is to inform that the Board of Directors of the Company at their meeting held today, interalia considered and approved the Unaudited Financial Results of the Company for the quarter and half year ended 30<sup>th</sup> September 2024 along along with Limited Review Report pursuant to Reg 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Please find enclosed the Unaudited Financial Results and the limited review report dated 07<sup>th</sup> November 2024 issued by the Statutory Auditors of the Company as **Annexure.** 

The Board meeting commenced at 11.00 A.M and concluded at 12:00 P.M.

This is for your kind information and records.

Thanking you Yours truly For Super Spinning Mills Limited

Narmatha G K Company Secretary

Annexure

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## Super Spinning Mills Limited

Regd. Office: "Elgi Towers", P.B.No.7113,737-D, Green Fields, Puliakulam Road Coimbatore - 641045

Telephone No.: 0422-2311711 Fax No.: 0422-2311611 E-mail Id: investors@ssh.saraelgi.com Website: www.superspinning.com

CIN: L17111TZ1962PLC001200

Statement of Unaudited financial results for the quarter and half year ended September 30, 2024 under Ind AS

SI			Quarter ended		Half Year I	(Rs. In lakhs) Twelve Months ended	
No	Particulars	Sep 30, 2024 (Unaudited)	June 30, 2024 (Unaudited)	Sep 30, 2023 (Unaudited)	Sep 30, 2024 (Unaudited)	Sep 30, 2023 (Unaudited)	March 31, 2024 (audited)
	Income from Operations						thread
1	Net Sales / Income from operations	158.63	156.26	145.52	314.89	286.59	694.52
2	Other Income (Net)	4.76	10.87	~	15.63	4.94	12.36
3	Total Income (1+2)	163.39	167.13	145.52	330.52	291.54	706.88
4	Expenses					distant in	
	Cost of materials consumed		12 1	1.1	-	(helping in	Manager .
	Changes in Inventories of Finished Goods, Stock-in-Trade & WIP Power and Fuel	7.76	8.69	4.95	16.45	0.20	-
	Employee benefit expenses	8.56	8.43	53.24	17.00	9.28 116.88	20.52 61.84
	Finance costs	52.34	49.92	42.71	102.26	88.08	194.18
	Depreciation and amortization expense	30.33	30.33	27.86	60.65	57.17	124.05
	Other expenses	47.75	36.69	8.64	84.44	11.68	38.80
	Total Expenses	146.74	134.06	137.41	280.80	283.09	439.39
5	Profit/(Loss) before exceptional items and tax (3-4)	16.65	33.07	8.11	49.72	8.45	267.50
6	Exceptional items - Impairment of Investment Property	-	-		-	0.40	(274.52)
7	Profit/(Loss) before tax (5+6)	16.65	33.07	8.11	49.72	8.45	(7.02)
8	Tax expense	1 123				71-3-682 30	rihi G
	Current tax			- 1	-	northd and	- CON-
	MAT credit entitlement/(utilised)		· *	-	-	1. 12 . 6 . 6 .	1620.
	Income tax provision pertaining to earlier years	1 18	1 - I	-	-	1000	used a
	Deferred tax	4.33	8.60	418.90	12.93	418.90	669.16
	Total Tax Expenses	4.33	8.60	418.90	12.93	418.90	669.16
9	Profit/(Loss) for the period from continuing operations (7-8)	12.32	24.47	(410.79)	36.79	(410.45)	(676.18)
10	Profit / (Loss) from discontinued operations	(16.89)	(77.76)	(401.06)	(94.65)	(523.72)	(1,116.54)
11	Tax expense of discontinued operations	8.63	(20.22)	(145.70)	(11.59)	(145.70)	296.73
12	Profit / (Loss) from discontinued operations (after tax) (10-11)	(25.52)	(57.54)	(255.36)	(83.06)	(378.02)	(1,413.27)
13	Profit/(Loss) for the period (11+12)	(13.20)	(33.07)	(666.15)	(46.27)	(788.47)	(2,089.45)
14	Other comprehensive income , net of income tax				1		
	a) (i) items that will not be reclassified to profit or loss		-		-	as) light i	inter street
	- Reversal of Fair value changes in Freehold Land		-	-		100	274.52
	- Remeasurement of post employment benefit obligations	10 T 10 T 10 T	1 T	-	-	pinter.	63983
	(ii) income tax relating to items that will not be reclassified to	an ist	40			1	personal and
	profit or loss b) (i) items that will be reclassified to profit or loss	46.6 (A)	163				
	(ii) income tax relating to items that will be reclassified to				.		Current Mar
	profit or loss						and the second s
	Total other comprehensive income, net of income tax			-		•	274.52
15	Total comprehensive income for the period (13+14)	(13.20)	(33.07)	(666.15)	(46.27)	(788.47)	(1,814.94
16	Paid-up equity share capital	550.00	550.00	550.00	550.00	550.00	550.00
	Face value per share (Rs)	1.00	1.00	1.00	1.00	1.00	1.00
17		181 2.5 IB	61a				
	Earning per equity share for continuing operations (Rs)			(0.75)	0.07	(0.75)	(1.22
	- Basic	0.02	0.04	(0.75) (0.75)	0.07	(0.75) (0.75)	
	- Diluted	0.02	0.04	(0.73)	0.07	(0.10)	(1.20
	Earning per equity share for discontinued operations (Rs)	(0.05)	(0.10)	(0.46)	(0.15)	(0.69)	(2.57
	- Basic - Diluted	(0.05)	(0.10)	(0.46)	(0.15)	(0.69)	
	Earning per share (Rs)	(0.00)	(0.10)	(0.10)	(0.10)	(0.00)	
	- Basic Earning per equity share for continuing and discontinued						
	operations (Rs)	(0.02)	(0.06)	(1.21)	(0.08)	NIN CHAS	(3.80
	- Diluted Earning per equity share for continuing and discontinued					Nº A	1
	operations (Rs)	(0.02)	(0.06)	(1.21)	(0.08)	1 4 1.48	(3.80
18	Total Reserves i.e. Other Equity				0	(CARD)	6,609.29

Notes:

1 The above financial results for the half year and quarter ended Sep 30, 2024 as reviewed and recommended by the Audit committee of the Board, has been approved by the Board of Directors at its meeting held on November 07, 2024. The Statutory Auditors have carried out a limited review of the above results.

2 These statments have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.

#### 3 Statement of assets and liabilities

Cronely Cols / Capit of Problems	Particulars	(1965, 18-4-2) Definier - O	NONE . None	As at Sep 30, 2024 (Unaudited)	As at March 31, 2024 (audited)	
Assets	an Mr.	15 16	1			
Non-current assets		1				
Property, plant and equipm	nent			68.54	72.22	
Capital work in progress			11.1			
Intangible assets				-	-	
Investment property				8,692.13	8,749.11	<ul> <li>Isoligentation (c.f.)</li> </ul>
Financial Assets						
Investments			100	-	-	
Other financial assets	COLUMN TO A		1.0	141.56	141.53	
Deferred Tax Asset			0.0	623.53	611.85	
Other non-current assets			10.04	287.34	295.06	
			t	9,813.11	9,869.77	
urrent assets			20.25			
Inventories			1			
Financial Assets						
Trade receivables			13.1	253.79	215.43	
Cash and cash equivale				73.33	737.25	
Other Bank Balances	110			325.27	125.17	
Other financial assets				020.21	120.11	
Other current assets				177.04	160.52	
Non-Current Assets Held f	or Colo		1.0	165.87	247.14	
Non-Current Assets Held I	or sale		-	995.29	1,485.50	
			1			
(21.3(1))	Total - Assets		1000	10,808.40	11,355.27	
Equity and Liabilities			1.000	103.0	9 1 1	
			132.03	1.0		
Equity			[pc.0]	550.00	550.00	
Equity share capital Other Equity			Contra	550.00	550.00	
Other Equity			-	6,563.02	6,609.29	
				7,113.02	7,159.29	
on current liabilities			1			
Financial Liabilities						
Lease Liabilities				215.49	259.95	
Borrowings				1,359.07	1,604.67	
				1,574.56	1,864.62	
Current liabilities						
Financial Liabilities						
Lease Liabilities			-	48.60	· ·	
Borrowings			race	634.37	903.55	
Trade payables				82.35	81.07	
Other current liabilities			1	1,323.21	1,314.61	
Provisions				32.28	32.14	
				2,120.81	2,331.36	
Total - I	Equity and Liab	ilities	1 100	10,808.40	11,355.27	
20.0	122	liet of	121.2	100		
						(INIC)
						WING A
						12/

		Half Year	ended	Year ended
Particulars		Sep 30, 2024 (Unaudited)	Sep 30, 2023 (Unaudited)	March 31, 2024 (audited)
I. Operating Activities				a state of the second
Profit before income tax		(44.93)	(515.27)	(1,123.56
Adjustments for:				
Depreciation and amortisation expense		60.65	78.12	147.24
Fair Value Adujstment for Assets Held for Sale			- 1	101.59
(Profit)/ Loss on sale of assets - Net		5 · · ·	(416.99)	(879.10
Impairment of Investment Property			-	274.52
Fair value adjustment relating to Investments measured at F	VTPL			403.59
Interest income		(15.63)	(5.44)	(31.94)
Finance costs		102.26	170.64	296.98
		102.35	(688.93)	(810.68
Change in assets and liabilities		2	a nanjedi či	
(Increase)/ decrease in Other financial assets		(0.03)	(7.59)	21.60
(Increase)/ decrease in inventories		A NEW THE	1,023.53	1,115.29
(Increase)/ decrease in trade receivables		(38.36)	554.20	497.05
(Increase)/ decrease in Other assets	Philip (digit	(1.33)	516.30	208.32
Increase/ (decrease) in provisions and other liabilities		13.20	(112.52)	(221.78
Increase/ (decrease) in trade payables	9 J.M.	1.28	(1,084.34)	(1,275.00
Cash generated from operations		77.10	200.66	(465.20
Less : Income taxes paid (net of refunds)		(20.48)	-	(840.98
Net cash flow from / (used in) operating activities (I)	GF 1 1 1	56.62	200.66	375.78
II. Investing Activities				
Purchase of Property, plant and equipment (including changes	in CWIP)		-	(50.00)
Sale proceeds of Property, plant and equipment / Non Current		81.27	497.46	2,101.69
Interest income		15.53	5.44	20.64
(Increase)/Decrease in Term Deposits		(200.00)	-	(11.94)
Net cash flow from / (used in) Investing activities (II)	Course months	(103.20)	502.89	2,060.39
III. Financing Activities				
Proceeds from/ (repayment of) long term borrowings	All mark 1505	(242.79)	(406.08)	(596.49
Proceeds from/ (repayment of) short term borrowings	Thomas Dank	(269.17)	(158.25)	(1,002.93
Finance costs		(105.38)	(170.64)	(284.17
Net cash flow from / (used in) Financing activities (III)		(617.34)	(734.97)	(1,883.59
Net decrease in cash and cash equivalents (I+II+III)	10 (ii)	(663.91)	(31.41)	552.58
Cash and cash equivalents at the beginning of the financial year	1021 F	737.25	184.67	184.67
Cash and cash equivalents at end of the year		73.34	153.26	737.25

Notes:

5

a. Cash Flow from Operating Activities for the period ended September 30, 2024 include Rs.(117.07) Lakhs from Discontinued Operations.

b. Cash Flow from Investing Activities for the period ended September 30, 2024 include Rs.81.27 Lakhs from Discontinued Operations.

c. Cash Flow from Financing Activities for the period ended September 30, 2024 include Rs.NIL Lakhs used in Discontinued Operations.

The Company has discontinued its Textile Operations and informed the stock exchanges on August 31,2023. Hence the Revenue and Profit/Loss arising from such Discontinued Operations (Textile Activity) are disclosed as Discontinued Operations in the financial results. The Break-Up of Profit/Loss from Discontinued Operations for the quater with comparitive figures are given below:

1 14.785.5	Particulars	is an	10.00	CA.IR.	Quarter ended	uniqueit à gine	Half Year	Ended	Twelve Months ended
				Sep 30, 2024 (Unaudited)	June 30, 2024 (Unaudited)	Sep 30, 2023 (Unaudited)	Sep 30, 2024 (Unaudited)	Sep 30, 2023 (Unaudited)	March 31, 2024 (audited)
Income from Discontinued	Operations								and the second
Net Sales / Income from ope	rations		101.02	- 200 12		113.69	-	958.85	961.41
Other Income (Net)			1.1	-	-	0.53	-	0.70	96.60
Total Income (1+2)			18155	1-91.00		114.22	-	959.55	1,058.02
44.35			58-14	12.17				and the second	Mar. LOCA
Expenses								Exclusion, Inc.	
Cost of materials consumed			12.20				And the second	Children and La	0.69
Purchase of stock-in-trade					-		wanned The	and the state	- Second -
progress				-	-	155.76	-	1,015.90	1,016.68
Power and Fuel	1			13.59	15.51	32.05	29.10	72.70	859.41
Employee benefit expenses			1.1			89.76		232.050	294.89
Finance costs			1.1.1	- 1		34.43	-	0 82.56	102.80
Depreciation and amortizatio	n expense			-	-	9.32	-	5 20,95	23.19
Other expenses			all of	3.30	62.25	48.91	65.55	1 152-1	763.21
Total Expenses			- F	16.89	77.76	370.24	94.65	\$76.88	3,060.87

					1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	design of the second
Profit/(Loss) before exceptional items and tax (3-4)	(16.89)	(77.76)	(256.02)	(94.65)	(617.33)	(2,002.85)
Exceptional items Discount Receipts/(Allowed)	a 1		80.21	2018 C	80.21	71.64
Exepected Credit Loss Reversed	-		00.21	-	00.21	528.79
Fair Value Aduistment for Assets Held for Sale			-	-	Del Der Chille and	(101.59)
	-	-	(100 50)	-	(100 50)	
Fair value adjustment relating to Investments measured at FVTPL	-		(403.59)	-	(403.59)	(403.59)
Profit/(loss) on sale of assets - Net		-	178.34	-	416.99	879.10
Reduction in value of Stores and spares	1.5	-	- 1	1000001143	per l'anna a la	(88.03)
Total Exceptional Items	-	-	(145.04)	BR (SSA) 12 BO	93.61	886.32
Profit/(Loss) before tax (5+6)	(16.89)	(77.76)	(401.06)	(94.65)	(523.72)	(1,116.54)
Tax expense			5- 11	personal sector	e a Si taatha	
Current tax	-	38111	1.00	tion of provide the	Cold Street	-
Income tax provision pertaining to earlier years	13.02	-	-	13.02	10000	294.18
Deferred tax	(4.39)	(20.22)	(145.70)	(24.61)	(145.70)	2.55
Total Tax Expenses	8.63	(20.22)	(145.70)	(11.59)	(145.70)	296.73
Profit/(Loss) for the period from Discontinuing Operations	(25.52)	(57.54)	(255.36)	(83.06)	(378.02)	(1,413.27)

Other Income includes the following:	Half Year ended	Year Ended
Particulars	Sep 30, 2024 (Unaudited)	March 31, 2024 (audited)
Continuing Operations		
i) Interest Income	15.63	12.36
Discontinuing Operations		
i) Interest Income	-	19.58
<li>ii) Miscellaneous Income (includes balances no longer payable, written back)</li>		77.03
Total	15.63	108.97

6

7 The Company's main business segments namely "Textiles" and "Rental services" meet the reportable segment thresholds given in Ind AS 108 "Operating Segments" and hence disclosed respectively. This reporting complies with the Ind AS segment reporting principles.

	Qua	rter months ender	d (11) (1	Half Year	Ended	Twelve Months ended
Particulars	Sep 30, 2024 (Unaudited)	June 30, 2024 (Unaudited)	Sep 30, 2023 (Unaudited)	Sep 30, 2024 (Unaudited)	Sep 30, 2023 (Unaudited)	March 31, 2024 (audited)
Segment Revenue (Continuing Operations)					2003	and the
a) Textiles		- 1	100.000	e planet i pl	and states in	· Presses of
b) Rental services	158.63	156.26	145.52	314.89	286.59	694.52
c) Unallocated		-	-	-		
Net Sales/Income from Operations(Continuing)	158.63	156.26	145.52	314.89	286.59	694.52
Segment Revenue (Discontinued Operations)				or some as treat as	the ford by the	tota dicar
a) Textiles	-		113.69		958.85	961.41
b) Rental services	ENV UPS and an an	A MOLTH HERE	Col Second Party	NUMBER OF T	Annel and a	· * 636 *
c) Unallocated	000.0016.00100.0	1.192.01.000	de la compañía de la	State State		an Cancola
Net Sales/Income from Operations(Discontinued)	and the second		113.69		958.85	961.41
Segment Revenue (Total)	Checkel and services	and the second second		Contract in the	and the second second	Start and
a) Textiles	and will allow the	can be work	113.69	Internet	958.85	961.41
b) Rental services	158.63	156.26	145.52	314.89	286.59	694.52
c) Unallocated	· Chierter Se		-		-	
Net Sales/Income from Operations (Continuing & Discontinued)	158.63	156.26	259.21	314.89	1,245.44	1,655.93
Segment Results (Continuing Operations)	Carrol, ASMA	Sec. 30		a she had a set of the		
Profit (+) / Loss (-) before tax and finance cost	mail (Dept	panto i				
a) Textiles		-	-	and the second	r uningerlie m	· Indone fre
b) Rental services	68.99	82.99	50.82	151.98	96.53	461.68
c) Unallocated			-	-	100	• (Cline 2004
Total	68.99	82.99	50.82	151.98	96.53	461.68
Add/ Less : Finance Costs	52.34	49.92	42.71	102.26	88.08	194.18
Add/ Less : Exceptional Items	-	-	-	-	-	(274.52)
Profit /(Loss) from continuing operations	16.65	33.07	8.11	49.72	8.45	(7.02)
Segment Results (Discontinued Operations)					SHING	
Profit (+) / Loss (-) before tax and finance cost				1	9	2)
a) Textiles	(16.89)	(77.76)	(221.59)	(94.65)	2 ( 0 (534.77)	(1,900.05)
b) Rental services	-	-		-18	LIP .	1 .
c) Unallocated	-	-	-	- }	Pa-10	· ·
Total	(16.89)	(77.76)	(221.59)	(94.65)	(534.77)	(1,900.05
Add/ Less : Finance Costs			34.43	-	82.56	102.80
Add/ Less : Exceptional Items			(145.04)		93.61	886.32
Profit/(Loss) from discontinued operations	(16.89)	(77.76)	(401.06)	(94.65)	(523.72)	(1,116.54)

Segment Results (TOTAL)						
Profit (+) / Loss (-) before tax and finance cost						
a) Textiles	(16.89)	(77.76)	(221.59)	(94.65)	(534.77)	(1,900.05)
b) Rental services	68.99	82.99	50.82	151.98	96.53	461.68
c) Unallocated	-	-	-	-	-	-
Total	52.10	5.23	(170.77)	57.32	(438.24)	(1,438.38)
Add/ Less : Finance Costs	52.34	49.92	77.14	102.26	170.64	296.98
Add/ Less : Exceptional Items		-	(145.04)		93.61	611.80
Profit/(Loss) from (continuing and discontinued operations)	(0.24)	(44.69)	(392.95)	(44.93)	(515.27)	(1,123.56)
before tax						
Segment Assets (Continuing Operations)						
a) Textiles	-	-	-	-	-	-
b) Rental services	9,916.30	10,328.23	10,704.20	9,916.30	10,704.20	10,353.79
c) Other unallocable corporate assets	-	-	-			
Total assets (Continuing Operations)	9,916.30	10,328.23	10,704.20	9,916.30	10,704.20	10,353.79
Segment Assets (Discontinued Operations)						
a) Textiles	892.11	921.61	2,999.75	892.11	2,999.75	1,001.49
b) Rental services			-	-	-	-
c) Other unallocable corporate assets			-	-	-	-
Total assets (Discontinued Operations)	892.11	921.61	2,999.75	892.11	2,999.75	1,001.49
Segment Assets (Total)	e					
a) Textiles	892.11	921.61	2,999.75	892.11	2,999.75	1,001.49
b) Rental services	9,916.30	10,328.23	10,704.20	9,916.30	10,704.20	10,353.79
c) Other unallocable corporate assets		-	-	-	-	-
Total assets (Continuing & Discontinued Operations)	10,808.40	11,249.84	13,703.95	10,808.40	13,703.95	11,355.27
Segment Liabilities (Continuing Operations)						
a) Textiles		-	-	-	-	
b) Rental services	2,333.10	3,074.41	2,435.84	2,333.10	2,435.84	2,158.83
c) Other unallocable corporate liabilities		-		· •		
Total liabilities (Continuing Operations)	2,333.10	3,074.41	2,435.84	2,333.10	2,435.84	2,158.83
Segment Liabilities (Discontinued Operations)						
a) Textiles	1,362.27	1,049.21	3,082.35	1,362.27	3,082.35	2,037.16
b) Rental services	-	· -	-	-	-	-
c) Other unallocable corporate liabilities			- 1		-	-
Total liabilities (Discontinued Operations)	1,362.27	1,049.21	3,082.35	1,362.27	3,082.35	2,037.16
Segment Liabilities (Total)						
a) Textiles	1,362.27	1.049.21	3,082.35	1,362.27	3,082.35	2.037.16
b) Rental services	2,333.10	3,074.41	2,435.84	2,333.10	2,435.84	2,158.83
c) Other unallocable corporate liabilities	-	-	-	-		-
Total liabilities (Continuing & Discontinued Operations)	3,695.37	4,123.62	5,518.19	3,695.37	5,518.19	4,195.99
Capital Employed (Segment assets-Segment liabilities)-	Electrical I					
Continuing						
a) Textiles				- 1	.	
b) Rental services	7,583.20	7,253.82	8,268.36	7,583.20	8,268.36	8,194.96
c) Other unallocable capital employed	-	-		-	-	
Total capital employed in segments	7,583.20	7,253.82	8,268.36	7,583.20	8,268.36	8,194.96
Capital Employed (Segment assets-Segment liabilities)-						
Discontinued						
a) Textiles	(470.17)	(127.60)	(82.60)	(470.17)	(82.60)	(1,035.67
b) Rental services		-	- 1	-		
c) Other unallocable capital employed		-	-	-	-	
Total capital employed in segments	(470.17)	(127.60)	(82.60)	(470.17)	(82.60)	(1,035.67
Capital Employed (Segment assets-Segment liabilities)-Total	(	(-2/100)	(02.00)	()	,	(),
	(470.17)	(127.60)	(82,60)	(470.17)	(82.60)	(1,035.67
a) Textiles	7,583.20	7,253.82	8,268.36	7,583.20	8,268.36	8,194.9
b) Rental services	1,000.20	1,200.02	0,200,00	1,000.20	51205.00	0,10110
c) Other unallocable capital employed	7,113.03	7,126.22	8,185.76	7,113.03	8,185.76	7,159.2
Total capital employed in segments	7,113.03	1,120.22	0,100.10	1,110.00	0,100.10	1,100.2
Unaliocable corporate assets less corporate liabilities	7,113.03	7,126.22	8,185.76	7,113.03	8,185.76	7,159.2

8 To facilitate comparison, figures of the previous year have been rearranged/regrouped/recast wherever necessary.

for Super Spinning Mile Limited D. BL Sumanth Ramamurthi + Chairman & Managing Director DIN:00002773

Place: Coimbatore Date: November 07, 2024



CSK PRABHU AND CO Chartered Accountants PARTNERS CSK PRABHU BCom FCA MAHESH PRABHU BCom FCA DISA SWETHA G N MCom FCA DISA

## Independent Auditor's Review Report on quarterly Unaudited Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

## **Review Report**

To the Board of Directors of Super Spinning Mills Limited, Coimbatore

### **Report on the Statement of Unaudited Financial Results**

 We have reviewed the accompanying unaudited financial results of Super Spinning Mills Limited ("the Company") for the quarter ended September 30, 2024, and the year to date results for the period April 01,2024 to September 30,2024, which are included in the accompanying Statement of Unaudited Financial Results for the Quarter and period ended September 30,2024 under IND-AS ("the Statement") being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations, 2015"), including relevant circulars issued by the SEBI from time to time. We have initialed the Statement for identification purposes only.

### Management Responsibility for the Unaudited Financial Results

2. The Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, read with relevant Rules issued thereunder, other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of the Listing Regulations, 2015, including relevant circulars issued by SEBI from time to time. Our responsibility is to express a conclusion on the Statement based on our review.

### Auditor's Responsibility

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 financial statements are 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.



Page 1 of 2

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## M/s. C S K Prabhu And Co Chartered Accountants

## F4,4<sup>th</sup> Floor, Srivari Kikani Centre, No:2, Krishnaswamy Mudaliar Road, Coimbatore - 641002

#### Conclusion

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 applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations,2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For C S K Prabhu And Co (formerly known as CSK Prabhu & Co) Chartered Accountants Firm-Registration Number:002485S

Mahesh Prabhu Partner Membership Number: 214194 UDIN: 24 214194 BKBG BM 8107 Place: Coimbatore Date: November 07, 2024