



SUPER SALES INDIA LIMITED

SSIL / SEC / 287 .

Tuesday, January 30, 2018

The Secretary,
Bombay Stock Exchange Ltd,
Phiroze Jeejeebhoy Towers,
25th Floor, Dalal Street, Fort,
Mumbai – 400 001.

Dear Sir,

Sub: Unaudited financial results for the quarter ended 31st December, 2017 and Limited Review report there on - reg.

We are enclosing herewith the Unaudited financial results for the quarter ended 31st December, 2017 as approved by Board of Directors at their meeting held on 30th January, 2018 along with the Limited review report given by the statutory Auditors for your records.

Please take the same on record.

Thanking you,

Yours faithfully,
For Super Sales India Limited

S K Radhakrishnan
Company Secretary

Encl.: As above

SUPER SALES INDIA LIMITED

CIN:L17111TZ1981PLC001109, Email:ssil@vaamaa.com, Web: supersales.co.in

Regd. Office 34 A, Kamaraj Road, Coimbatore - 641 018.

UNAUDITED FINANCIAL RESULTS FOR THE PERIOD ENDED 31ST DECEMBER, 2017

Rs. In Lakhs

Sl No.	Particulars	3 months ended			9 months ended		12 months ended
		31.12.2017 (unaudited)	30.09.2017 (unaudited)	31.12.2016 (unaudited)	31.12.2017 (unaudited)	31.12.2016 (unaudited)	31.03.2017 (audited) (IGAAP)
1	Revenue from operations	6166.10	5586.00	5486.06	18389.87	16975.72	25150.59
2	Other Income	94.70	197.25	119.33	377.93	387.69	608.62
3	Total Income (1+2)	6260.80	5783.25	5605.39	18767.80	17363.41	25759.21
4	Expenses						
(a)	Cost of Material Consumed	3137.76	3343.73	2833.50	9928.88	8419.48	11448.32
(b)	Purchases of stock-in-trade	-	-	58.20	-	256.99	438.27
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	314.61	(643.40)	(0.64)	(411.59)	(415.98)	(132.60)
(d)	Excise duty	-	-	83.52	91.94	271.81	-
(e)	Employee benefits expense	803.41	833.75	784.21	2438.67	2290.91	2971.08
(f)	Finance costs	154.16	167.52	100.77	479.69	386.42	574.39
(g)	Depreciation and amortisation expense	420.55	426.24	416.99	1256.84	1231.21	1635.13
(h)	Other expenses	1190.57	896.48	1056.64	3370.47	3286.68	6748.45
	Total expenses	6021.06	5024.32	5333.19	17154.90	15727.52	23683.04
5	Profit/(Loss) before exceptional and extraordinary items and tax (3-4)	239.74	758.93	272.20	1612.90	1635.89	2076.17
6	Exceptional Items	-	-	-	-	-	-
7	Profit/(Loss) before Tax (5-6)	239.74	758.93	272.20	1612.90	1635.89	2076.17
8	Tax Expenses						
	Current tax	172.00	34.99	127.70	442.00	582.81	627.32
	Deferred Tax	(20.02)	4.17	(29.10)	(65.69)	(128.09)	(145.73)
9	Profit/(Loss) for the period (7-8)	87.76	719.77	173.60	1236.59	1181.17	1594.58
10	Other Comprehensive Income						
A (i)	Items that will not be re-classified to profit or loss	302.40	1548.32	(350.84)	3626.04	1160.11	-
(ii)	Income tax relating to items that will not be reclassified to profit or loss	1.16	(4.49)	(4.98)	(3.33)	(14.96)	-
B (i)	Items that will be re-classified to profit or loss	-	-	-	-	-	-
(ii)	Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
	Total other Comprehensive Income	303.56	1543.83	(355.82)	3622.71	1145.15	-
11	Total Comprehensive Income for the period (9+10)	391.32	2263.60	(182.22)	4859.30	2326.32	-
12	Paid up share capital (face value of Rs. 10/- each)	307.15	307.15	307.15	307.15	307.15	307.15
13	Earnings per Share (Rs) (not annualised) Basic & Diluted	2.86	23.43	5.65	40.26	38.46	51.92



SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED							
SI No.	Particulars	3 months ended			9 months ended		12 months ended
		31.12.2017 (unaudited)	30.09.2017 (unaudited)	31.12.2016 (unaudited)	31.12.2017 (unaudited)	31.12.2016 (unaudited)	31.03.2017 (audited) (IGAAP)
1	Segment revenue						
	- Agency Division	406.04	433.77	427.69	1353.11	1361.58	1859.48
	- Textile Division	5235.81	4365.58	4414.98	15166.06	13420.62	18373.81
	- Wind Energy Division	-	-	-	-	-	2053.74
	- Engineering Division	634.17	786.65	772.49	2167.24	2519.19	2863.56
	Total	6276.02	5586.00	5615.16	18686.41	17301.39	25150.59
	Less: Intersegment Revenue	8.42	6.80	1.04	15.22	9.77	2111.73
	Net Sales/Income from operations	6267.60	5579.20	5614.12	18671.19	17291.62	23038.86
2	Profit/(Loss) before tax & interest						
	- Agency Division	188.51	221.18	184.55	687.58	706.46	1052.70
	- Textile Division	328.41	583.34	223.34	1518.58	1211.60	352.93
	- Wind Energy Division	-	-	-	-	-	1234.42
	- Engineering Division	(109.21)	31.39	13.14	(185.41)	95.33	17.12
	Total	407.71	835.91	421.03	2020.75	2013.39	2657.17
	Less: Interest	154.15	167.52	100.77	479.68	386.42	574.39
	Less: Other unallocable expenditure net off unallocable Income	13.82	(90.54)	48.06	(71.83)	(8.92)	6.61
	Total Profit/(Loss) before tax	239.74	758.93	272.20	1612.90	1635.89	2076.17
3	Segment Assets						
	- Agency Division	1352.95	1012.06	1949.45	1352.95	1949.45	1221.22
	- Textile Division	16393.03	14514.24	14700.62	16393.03	14700.62	12114.85
	- Wind Energy Division	-	-	-	-	-	3263.92
	- Engineering Division	5004.22	5051.61	4259.55	5004.22	4259.55	4445.42
	- Unallocated	14007.86	13502.16	7670.32	14007.86	7670.32	1123.13
	Total	36758.06	34080.07	28579.94	36758.06	28579.94	22168.54
4	Segment Liabilities						
	- Agency Division	141.18	165.56	183.21	141.18	183.21	132.10
	- Textile Division	8243.19	5902.38	6023.59	8243.19	6023.59	6477.31
	- Wind Energy Division	-	-	-	-	-	165.67
	- Engineering Division	723.15	789.03	339.24	723.15	339.24	534.21
	- Unallocated	1939.75	1739.07	1908.80	1939.75	1908.80	1132.32
	Total	11047.27	8596.04	8454.84	11047.27	8454.84	8441.61



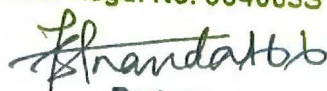
Notes to financial results:

1. These financial results 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 in accordance with the recognition and measurement principles laid down in Ind AS 34 Interim Financial Reporting. Beginning April 1, 2017, the Company has for the first time adopted Ind AS with a transition date of April 1, 2016.
2. The above unaudited financial results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 30th January, 2018. The unaudited results for the period ended December 31, 2017 have been subjected to limited review by the statutory auditors of the Company.
3. The financial results pertaining to the quarter ended & nine months period ended December 31, 2016 have not been subjected to a limited review and have been presented based on the information compiled by the management. However, the management has exercised necessary due diligence to ensure that such financial results provide a true and fair view of its affairs in accordance with the Indian Accounting Standards (Ind AS).
4. The format for un-audited quarterly results as prescribed in SEBI's Circular CIR/CFD/CMD/15/2015 dated November 30, 2015 has been modified to comply with requirements of SEBI's circular dated July 5, 2016, Ind AS and Schedule III (Division II) to the Companies Act, 2013 applicable to companies that are required to comply with Ind AS.
5. The results for the previous year ended March 31, 2017 are provided as per Indian GAAP and hence not comparable with the figures for the current period provided as per Ind AS.
6. The previous period figures have been regrouped/reclassified wherever necessary to confirm to the classification for this quarter.
7. The reconciliation of net profit reported in accordance with Indian GAAP to total comprehensive income in accordance with Ind AS for the quarter and nine months period ended December 31, 2016 is given below:

Particulars	(Rs. In Lakhs)	
	Quarter ended December 31, 2016 (Unaudited)	Nine months period ended December 31, 2016 (Unaudited)
Net profit as per Indian GAAP	176.40	1373.34
Add/ (Less) :		
i. Impact of revenue deferral	26.09	(133.39)
ii. Other Adjustments (net)	(11.76)	(35.28)
iii. Deferred tax impact of above adjustments (net)	(17.13)	(23.50)
	(2.80)	(192.17)
Net profit as per Ind AS (A)	173.60	1181.17
Other comprehensive income, net of income tax		
i. Actuarial gain/(loss) on employee defined plans (net)	9.42	28.27
ii. Changes in fair valuation of financial assets	(365.24)	1116.88
Total other comprehensive income, net of income tax (B)	(355.82)	1145.15
Total comprehensive income for the period (A+B)	(182.22)	2326.32

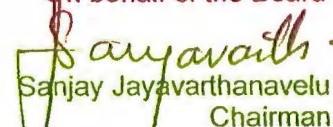
Coimbatore
30.01.2018

For Subbachar & Srinivasan
Chartered Accountants
Firm Regd. No: 0040835



Partner
T. S. Anandathirthan
M. No: 230192

On behalf of the Board


Sanjay Jayavarthanavelu
Chairman



SUBBACHAR & SRINIVASAN

Chartered Accountants

T.S.V. RAJAGOPAL B.Com., FCA

T.S. ANANDATHIRTHAN B.Com., ACA

To

30/01/2018

The Board of Directors of
SUPER SALES INDIA LIMITED
Coimbatore- 641018

LIMITED REVIEW REPORT FOR THE QUARTER and NINE MONTHS ENDED 31.12.2017

1. We have reviewed the accompanying statement of Standalone Unaudited financial results of **SUPER SALES INDIA LIMITED, COIMBATORE-641018** for the Quarter and Nine months ended **31st December 2017**, being submitted by the Company pursuant to the requirement of Regulation 33 SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016.
2. This statement which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the 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 and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagement (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.
4. 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 the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016, **including the manner in which it is to be disclosed, or that it contains any material misstatement.**





SUBBACHAR & SRINIVASAN

Chartered Accountants

T.S.V. RAJAGOPAL B.Com., FCA

T.S. ANANDATHIRTHAN B.Com., ACA

5. We have not reviewed the accompanying financial results and other financial information, for the quarter and nine months ended 31st December, 2016, including the reconciliation of the profit under Ind AS of that quarter and that nine months, with the profit reported under the previous GAAP, which have been prepared solely based on the financial information compiled by the Management and has been approved by the Board of directors.

For **SUBBACHAR & SRINIVASAN**
CHARTERED ACCOUNTANTS
Firm Regn. No: 004083S

PARTNER
T.S. ANANDATHIRTHAN
Membership No: 230192

