



SUPER SALES INDIA LIMITED

Thursday, October 27, 2022

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 30th September, 2022 and Limited Review report there on - reg.

We are enclosing herewith the Unaudited financial results for the quarter ended 30th September, 2022 as approved by Board of Directors at their meeting held on 27th October, 2022 along with the Limited review report given by the Statutory Auditors for your records.

The Board Meeting commenced at : 11.05 A M

The Board Meeting concluded at : 11.45 A M

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, Website: supersales.co.in

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

UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2022

Rs. In Lakhs

Sl No.	Particulars	3 months ended	Preceding 3 months ended	Corresponding 3 months ended in the previous year	6 Months ended		12 Months Ended
		30.09.2022 (Unaudited)	30.06.2022 (Unaudited)	30.09.2021 (Unaudited)	30.09.2022 (Unaudited)	30.09.2021 (Unaudited)	31.03.2022 (Audited)
I	INCOME						
	Revenue from operations	7,484.96	12,501.19	11,049.33	19,986.15	18,393.90	41,940.83
	Other Income	253.80	255.56	146.41	509.36	232.40	745.84
	Total Income	7,738.76	12,756.75	11,195.74	20,495.51	18,626.30	42,686.67
II	EXPENSES						
	Cost of Material Consumed	4,116.33	7,312.40	5,671.74	11,428.73	9,403.89	22,952.95
	Purchases of stock-in-trade	-	-	-	-	-	-
	Changes in inventories of finished goods, work-in-progress and stock-in-trade	253.20	322.74	45.20	575.94	(233.49)	(968.32)
	Employee benefits expense	897.71	1,063.79	953.57	1,961.50	1,816.49	3,992.04
	Finance costs	68.37	146.05	137.70	214.42	292.95	574.47
	Depreciation and amortisation expense	475.26	430.56	422.63	905.82	796.08	1,704.08
	Other expenses	1,073.56	2,027.17	1,798.18	3,100.73	3,488.18	8,060.61
	Total expenses	6,884.43	11,302.71	9,029.02	18,187.14	15,564.10	36,315.83
III	Profit/(Loss) before exceptional items and tax (I -II)	854.33	1,454.04	2,166.72	2,308.37	3,062.20	6,370.84
IV	Exceptional Items	420.25	-	-	420.25	-	202.40
V	Profit/(Loss) before Tax (III + IV)	1,274.58	1,454.04	2,166.72	2,728.62	3,062.20	6,573.24
VI	Tax Expenses						
	Current tax	213.58	395.00	633.50	608.58	883.50	1,773.74
	Deferred Tax	101.99	15.37	(11.53)	117.36	(3.97)	(16.67)
VII	Profit / (Loss) for the period (V - VI)	959.01	1,043.67	1,544.75	2,002.68	2,182.67	4,816.17
VIII	Other Comprehensive Income /(Loss) [net of tax]						
A)	Items that will not be re-classified to profit or loss	7,769.90	(1,516.66)	3,759.06	6,253.24	3,111.87	6,489.69
	Income tax relating to items that will not be reclassified to profit or loss	(876.49)	179.86	(435.45)	(696.63)	(356.77)	(750.84)
B)	Items that will be re-classified to profit or loss	-	-	-	-	-	-
IX	Total other Comprehensive Income / (loss) (VIII A + VIII B)	6,893.41	(1,336.80)	3,323.61	5,556.61	2,755.10	5,738.85
X	Total Comprehensive Income / (loss) for the period (VII+IX)	7,852.42	(293.13)	4,868.36	7,559.29	4,937.77	10,555.02
XI	Paid up share capital (face value of Rs. 10/- each)	307.15	307.15	307.15	307.15	307.15	307.15
XII	Other Equity excluding Revaluation Reserve						39,898.57
XIII	Earnings per Share (Rs) (not annualised) Basic & Diluted [Face value Rs. 10 / share]	31.22	33.98	50.29	65.20	71.06	156.80



SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED FOR THE QUARTER AND AND HALF YEAR ENDED 30TH SEPTEMBER, 2022

SI No.	Particulars	3 months ended	Preceding 3 months ended	Corresponding 3 months ended in the previous year	6 Months ended		12 Months Ended
		30.09.2022 (Unaudited)	30.06.2022 (Unaudited)	30.09.2021 (Unaudited)	30.09.2022 (Unaudited)	30.09.2021 (Unaudited)	31.03.2022 (Audited)
1	Segment revenue						
	- Agency Division	673.51	561.87	468.36	1,235.38	759.43	1,934.84
	- Textile Division	4,908.81	10,390.31	9,377.84	15,299.12	15,705.53	35,612.58
	- Engineering Division	2,064.97	1,806.61	1,328.86	3,871.58	2,140.66	5,102.39
	Total	7,647.29	12,758.79	11,175.06	20,406.08	18,605.62	42,649.81
	Less: Inter segment Revenue	0.32	2.04	2.27	2.36	2.27	7.28
	Income from operations	7,646.97	12,756.75	11,172.79	20,403.72	18,603.35	42,642.53
2	Segment Results						
	Profit/(Loss) before tax & interest						
	- Agency Division	429.17	309.32	205.60	738.49	287.10	964.20
	- Textile Division	105.79	1,048.27	1,922.12	1,154.06	2,860.40	5,630.59
	- Engineering Division	392.17	318.48	187.69	710.65	238.83	626.51
	Total	927.13	1,676.07	2,315.41	2,603.20	3,386.33	7,221.30
	Less: Finance costs	68.37	146.05	137.70	214.42	292.95	574.47
	Less: Other unallocable expenditure						
	net off unallocable Income	4.43	75.98	10.99	80.41	31.18	73.61
	Total Profit/(Loss) before tax	854.33	1,454.04	2,166.72	2,308.37	3,062.20	6,573.22
3	Segment Assets						
	- Agency Division	1,084.25	1,153.32	784.75	1,084.25	784.75	1,095.78
	- Textile Division	20,417.80	22,722.85	21,684.47	20,417.80	21,684.47	26,322.06
	- Engineering Division	6,252.27	5,136.34	3,938.84	6,252.27	3,938.84	4,744.17
	- Unallocated	28,590.49	20,855.03	18,939.70	28,590.49	18,939.70	22,295.63
	Total	56,344.81	49,867.54	45,347.76	56,344.81	45,347.76	54,457.64
4	Segment Liabilities						
	- Agency Division	147.68	182.57	177.98	147.68	177.98	209.40
	- Textile Division	4,595.67	5,678.51	7,963.21	4,595.67	7,963.21	10,183.15
	- Engineering Division	1,230.86	1,600.37	369.93	1,230.86	369.93	1,491.55
	- Unallocated	2,912.73	2,493.50	2,248.17	2,912.73	2,248.17	2,367.82
	Total	8,886.94	9,954.95	10,759.29	8,886.94	10,759.29	14,251.92



STATEMENT OF ASSETS AND LIABILITIES

Rs. In Lakhs

Particulars	As at 30.09.2022	As at 31.03.2022
	[Unaudited]	[Audited]
Assets		
Non-current assets		
Property, plant and equipment	11,882.36	10,901.46
Capital work-in-progress	76.90	888.92
Right-of-use assets	13.01	20.87
Intangible assets	13.48	12.90
Intangible assets under developments	155.65	121.39
Financial assets		
i. Investments	28,373.85	22,105.74
ii. Other financial assets	1,462.09	1,302.67
Other non current assets	205.20	624.84
Total non-current assets	42,182.54	35,978.80
Current assets		
Inventories	4,246.03	9,087.25
Financial assets		
i. Trade receivables	5,170.91	6,919.07
ii. Cash and cash equivalents	2,354.49	232.13
iii. Cash and cash equivalents other than (ii) above	1,229.38	717.31
iv. Other financial assets	546.01	226.80
Current Tax assets (net)	-	-
Other current assets	615.45	1,296.26
Total current assets	14,162.27	18,478.82
Total Assets	56,344.81	54,457.62
Equity and liabilities		
Equity share capital	307.15	307.15
Other equity	47,150.72	39,898.57
Total equity	47,457.87	40,205.72
Liabilities		
Non-current liabilities		
Financial liabilities		
i) Lease liabilities	7.56	11.05
Provisions	28.37	12.23
Deferred tax liabilities (Net)	2,721.02	1,907.03
Total non-current liabilities	2,756.95	1,930.31
Current liabilities		
Financial liabilities		
i. Borrowings	4,296.06	7,507.71
ia. Lease liabilities	7.11	12.07
ii. Trade payables		
Total outstanding dues of Micro Enterprises and Small Enterprises	206.74	165.89
Total outstanding dues of creditors other than Micro Enterprises and Small Enterprises	402.40	2,180.39
iii. Other financial liabilities	910.86	1,173.70
Provisions	11.26	24.58
Current Tax Liabilities (Net)	167.99	445.33
Other current liabilities	127.57	811.92
Total current liabilities	6,129.99	12,321.59
Total liabilities	8,886.94	14,251.90
Total equity and liabilities	56,344.81	54,457.62



STATEMENT OF CASH FLOWS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2022

Rs. In Lakhs

Particulars	6 Months ended	
	30.09.2022 (Unaudited)	30.09.2021 (Unaudited)
Cash flow from operating activities		
Profit before income tax	2,728.62	3,062.20
Adjustments for		
Depreciation and amortisation expense	905.82	796.08
(Gain)/loss on disposal of property, plant and equipment	(182.05)	(91.96)
Interest Income	(55.33)	(7.29)
Dividend Income	(91.79)	(22.95)
Finance costs	214.42	292.95
	3,519.69	4,029.03
Change in operating assets and liabilities		
(Increase)/Decrease in trade receivables	1,758.48	(117.50)
(Increase)/Decrease in inventories	4,841.22	(93.31)
(Increase)/Decrease in other financial Non -Current assets	(159.42)	(435.92)
(Increase)/Decrease in other financial Current assets	(278.13)	(342.26)
(Increase)/Decrease in other non-current assets	(18.51)	149.36
(Increase)/Decrease in other current assets	680.81	1,295.78
(Decrease) / Increase in trade payables	(1,737.14)	(207.32)
(Decrease) / Increase in provisions	2.82	8.69
(Decrease) / Increase in other current liabilities	(684.35)	222.85
(Decrease) / Increase in other Financial Liabilities	(275.88)	229.24
Cash generated from operations	7,649.59	4,738.64
Income taxes paid	893.29	662.81
Net cash inflow from operating activities	6,756.30	4,075.83
Cash flows from investing activities		
Payments for property, plant and equipment	(665.28)	(1,088.63)
Proceeds from sale of property, plant and equipment	183.81	121.87
Investment	-	-
Dividends received	91.79	22.95
Interest received	14.25	0.51
Increase/(Decrease) in Bank balances not considered as cash & Cash Equivalent	(512.06)	(107.11)
Net cash outflow from investing activities	(887.49)	(1,050.41)
Cash flows from financing activities		
Finance cost	(226.61)	(312.23)
Interest portion of lease liabilities	(0.85)	(1.84)
Dividends paid to company's shareholders	(298.89)	(76.79)
Availment/(Repayment) of Working capital borrowings	(3,211.65)	(1,840.03)
Payment of Lease liabilities	(8.45)	(13.40)
Net cash inflow (outflow) from financing activities	(3,746.45)	(2,244.29)
Net increase (decrease) in cash and cash equivalents	2,122.36	781.13
Cash and cash equivalents at the beginning of the financial year	232.13	192.15
Cash and cash equivalents at end of the period	2,354.49	973.28



Notes:

- 1 The Unaudited financial results were reviewed by the Audit Committee and were approved by the Board of Directors at its meeting held on 27th October, 2022. The Statutory Auditors have carried out limited review of the above results.
- 2 The figures of the comparative period have been regrouped / re arranged wherever necessary to correspond with the current period classification.
- 3 Exceptional Item of Rs.420.25 Lakhs represents net gain on compensation received on compulsory acquisition of land by the Government of Tamilnadu.

Coimbatore
27-10-2022

On behalf of the Board

Sanjay Jayavanth
Sanjay Jayavanthavelu
Chairman

For Subbathar & Srinivasan
Chartered Accountants
Firm Regd. No: 034083C
T.S.V. Rajagopal
Partner
T. S. V. Rajagopal
M. No: 200380



Independent Auditor's Review Report on the Quarterly and Year to date (Half Yearly) Unaudited Standalone Financial Results of the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 as amended

Review Report to
The Board of Directors of
Super Sales India Limited

1. We have reviewed the accompanying statement of Unaudited financial results of **SUPER SALES INDIA LIMITED, COIMBATORE-641018** for the Quarter and Half Year ended **30th September 2022** ("the statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 as amended ("the Listing Regulations").
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 (Ind AS 34) "Interim Financial Reporting" 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. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in 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 (Ind AS) specified under Section 133 of the Companies Act, 2013 as amended read with relevant rules issued thereunder and other accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Coimbatore
Date: 27/10/2022



For **SUBBACHAR & SRINIVASAN**
CHARTERED ACCOUNTANTS
Firm Regn. No: 0040835

T.S.V. Rajagopal

PARTNER, T.S.V. RAJAGOPAL
Membership No: 200380

UDIN: 22200380 BAYC IA4524