



SUPER SALES INDIA LIMITED

Thursday, October 26, 2023

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

Dear Sir,

**Sub: Unaudited financial results for the quarter ended 30<sup>th</sup> September, 2023 and Limited Review report there on - reg.**

We are enclosing herewith the Unaudited financial results for the quarter ended 30<sup>th</sup> September, 2023 as approved by Board of Directors at their meeting held on 26<sup>th</sup> October, 2023 along with the Limited review report given by the Statutory Auditors for your records.

The Board Meeting commenced at : 10.30 A M

The Board Meeting concluded at : 11.10 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

**REGISTERED OFFICE :** 34-A, Kamaraj Road, Coimbatore - 641 018, India. Phone : 2222404 to 05 Fax : 2221427

E-mail : [ssil@vaamaa.com](mailto:ssil@vaamaa.com) Web: [www.supersales.co.in](http://www.supersales.co.in) CIN: L17111TZ1981PLC001109 PAN No. AADCS0650A GSTIN: 33AADCS0650A1Z4

**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, 2023**

Rs. In Lakhs

SI No.	Particulars	3 months ended			6 Months ended		12 Months Ended
		30.09.2023 (Unaudited)	30.06.2023 (Unaudited)	30.09.2022 (Unaudited)	30.09.2023 (Unaudited)	30.09.2022 (Unaudited)	31.03.2023 (Audited)
<b>I</b>	<b>INCOME</b>						
	Revenue from operations	10,890.04	10,791.64	7,484.96	21,681.68	19,986.15	36,779.85
	Other Income	551.60	147.37	253.80	698.97	509.36	691.93
	<b>Total Income</b>	<b>11,441.64</b>	<b>10,939.01</b>	<b>7,738.76</b>	<b>22,380.65</b>	<b>20,495.51</b>	<b>37,471.78</b>
<b>II</b>	<b>EXPENSES</b>						
	Cost of Material Consumed	6,470.05	6,381.57	4,116.33	12,851.62	11,428.73	21,056.87
	Purchases of stock-in-trade	-	-	-	-	-	-
	Changes in inventories of finished goods, work-in-progress and stock-in-trade	34.13	24.93	253.20	59.06	575.94	72.91
	Employee benefits expense	1,254.07	1,175.57	897.71	2,429.64	1,961.50	3,982.55
	Finance costs	196.12	161.97	68.37	358.09	214.42	432.19
	Depreciation and amortisation expense	535.22	514.90	475.26	1,050.12	905.82	1,911.05
	Other expenses	1,670.70	1,858.10	1,073.56	3,528.80	3,100.73	7,030.51
	<b>Total expenses</b>	<b>10,160.29</b>	<b>10,117.04</b>	<b>6,884.43</b>	<b>20,277.33</b>	<b>18,187.14</b>	<b>34,486.08</b>
<b>III</b>	<b>Profit/(Loss) before exceptional items and tax (I -II)</b>	<b>1,281.35</b>	<b>821.97</b>	<b>854.33</b>	<b>2,103.32</b>	<b>2,308.37</b>	<b>2,985.70</b>
<b>IV</b>	Exceptional Items	211.38	-	420.25	211.38	420.25	420.25
<b>V</b>	<b>Profit/(Loss) before Tax (III + IV)</b>	<b>1,492.73</b>	<b>821.97</b>	<b>1,274.58</b>	<b>2,314.70</b>	<b>2,728.62</b>	<b>3,405.95</b>
<b>VI</b>	Tax Expenses						
	Current tax	216.86	200.66	213.58	417.52	608.58	656.45
	Deferred Tax	82.07	31.16	101.99	113.23	117.36	(87.30)
<b>VII</b>	<b>Profit / (Loss) for the period (V - VI)</b>	<b>1,193.80</b>	<b>590.15</b>	<b>959.01</b>	<b>1,783.95</b>	<b>2,002.68</b>	<b>2,836.80</b>
<b>VIII</b>	<b>Other Comprehensive Income /(Loss) [net of tax]</b>						
<b>A)</b>	Items that will not be re-classified to profit or loss	4,352.20	6,206.80	7,769.90	10,559.00	6,253.24	769.80
	Income tax relating to items that will not be reclassified to profit or loss	(495.72)	(708.97)	(876.49)	(1,204.69)	(696.63)	(69.07)
<b>B)</b>	Items that will be re-classified to profit or loss	-	-	-	-	-	-
<b>IX</b>	<b>Total other Comprehensive Income / (loss) (VIII A + VIII B)</b>	<b>3,856.48</b>	<b>5,497.83</b>	<b>6,893.41</b>	<b>9,354.31</b>	<b>5,556.61</b>	<b>700.73</b>
<b>X</b>	<b>Total Comprehensive Income / (loss) for the period (VII+IX)</b>	<b>5,050.28</b>	<b>6,087.98</b>	<b>7,852.42</b>	<b>11,138.26</b>	<b>7,559.29</b>	<b>3,537.53</b>
<b>XI</b>	Paid up share capital (face value of Rs. 10/- each)	307.15	307.15	307.15	307.15	307.15	307.15
<b>XII</b>	Other Equity excluding Revaluation Reserve						43,128.94
<b>XIII</b>	Earnings per Share (Rs) (not annualised) Basic & Diluted [Face value Rs. 10 / share]	38.87	19.21	31.22	58.08	65.20	92.36



**SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2023**

SI No.	Particulars	3 months ended			6 Months ended		12 Months Ended
		30.09.2023 (Unaudited)	30.06.2023 (Unaudited)	30.09.2022 (Unaudited)	30.09.2023 (Unaudited)	30.09.2022 (Unaudited)	31.03.2023 (Audited)
<b>1</b>	<b>Segment revenue</b>						
	- Agency Division	888.26	906.11	673.51	1,794.37	1,235.38	2,933.13
	- Textile Division	7,860.01	7,449.92	4,908.81	15,309.93	15,299.12	26,057.20
	- Engineering Division	2,467.33	2,582.98	2,064.97	5,050.31	3,871.58	8,392.37
	<b>Total</b>	<b>11,215.60</b>	<b>10,939.01</b>	<b>7,647.29</b>	<b>22,154.61</b>	<b>20,406.08</b>	<b>37,382.70</b>
	Less: Inter segment Revenue		-	0.32	-	2.36	2.71
	<b>Income from operations</b>	<b>11,215.60</b>	<b>10,939.01</b>	<b>7,646.97</b>	<b>22,154.61</b>	<b>20,403.72</b>	<b>37,379.99</b>
<b>2</b>	<b>Segment Results</b>						
	Profit/(Loss) before tax & interest						
	- Agency Division	553.12	639.70	429.17	1,192.83	738.49	1,842.71
	- Textile Division	589.70	(37.87)	105.79	551.83	1,154.06	206.11
	- Engineering Division	435.22	452.45	812.42	887.67	1,130.90	1,858.74
	<b>Total</b>	<b>1,578.04</b>	<b>1,054.28</b>	<b>1,347.38</b>	<b>2,632.33</b>	<b>3,023.45</b>	<b>3,907.56</b>
	Less: Finance costs	196.12	161.97	68.37	358.09	214.42	432.19
	Less: Other unallocable expenditure net off unallocable Income	(110.81)	70.34	4.43	(40.46)	80.41	69.42
	<b>Total Profit/(Loss) before tax</b>	<b>1,492.73</b>	<b>821.97</b>	<b>1,274.58</b>	<b>2,314.70</b>	<b>2,728.62</b>	<b>3,405.95</b>
<b>3</b>	<b>Segment Assets</b>						
	- Agency Division	1,524.15	1,605.41	1,084.25	1,524.15	1,084.25	1,679.73
	- Textile Division	24,432.07	25,066.50	20,417.80	24,432.07	20,417.80	24,210.13
	- Engineering Division	7,615.05	7,788.45	6,252.27	7,615.05	6,252.27	7,846.07
	- Unallocated	33,849.48	29,554.89	28,590.49	33,849.48	28,590.49	23,387.48
	<b>Total</b>	<b>67,420.75</b>	<b>64,015.25</b>	<b>56,344.81</b>	<b>67,420.75</b>	<b>56,344.81</b>	<b>57,123.41</b>
<b>4</b>	<b>Segment Liabilities</b>						
	- Agency Division	146.41	90.20	147.68	146.41	147.68	82.76
	- Textile Division	8,377.69	9,465.16	4,595.67	8,377.69	4,595.67	9,882.96
	- Engineering Division	1,308.07	2,242.38	1,230.86	1,308.07	1,230.86	1,796.53
	- Unallocated	3,229.21	2,693.46	2,912.73	3,229.21	2,912.73	1,925.07
	<b>Total</b>	<b>13,061.38</b>	<b>14,491.20</b>	<b>8,886.94</b>	<b>13,061.38</b>	<b>8,886.94</b>	<b>13,687.32</b>



## STATEMENT OF ASSETS AND LIABILITIES

Rs. In Lakhs

Particulars	As at	As at
	30.09.2023	31.03.2023
	[Unaudited]	[Audited]
<b>Assets</b>		
<b>Non-current assets</b>		
Property, plant and equipment	14,576.56	14,672.50
Capital work-in-progress	424.34	41.99
Right-of-use assets	6.88	9.63
Intangible assets	264.49	273.47
Intangible assets under developments	-	-
Financial assets		
i. Investments	33,473.57	22,890.75
ii. Other financial assets	979.98	1,740.40
Other non-current assets	980.92	415.96
<b>Total non-current assets</b>	<b>50,706.74</b>	<b>40,044.70</b>
<b>Current assets</b>		
Inventories	5,425.08	6,387.51
Financial assets		
i. Trade receivables	7,288.03	6,688.25
ii. Cash and cash equivalents	408.78	1,315.88
iii. Cash and cash equivalents other than (ii) above	1,375.74	1,057.13
iv. Other financial assets	488.59	127.81
Current Tax assets (net)	137.29	135.57
Other current assets	1,590.48	1,366.55
<b>Total current assets</b>	<b>16,713.99</b>	<b>17,078.70</b>
<b>Total Assets</b>	<b>67,420.73</b>	<b>57,123.40</b>
<b>Equity and liabilities</b>		
Equity share capital	307.15	307.15
Other equity	54,052.20	43,128.94
<b>Total equity</b>	<b>54,359.35</b>	<b>43,436.09</b>
<b>Liabilities</b>		
<b>Non-current liabilities</b>		
Financial liabilities		
i) Lease liabilities	3.41	4.95
Provisions	46.99	25.71
Deferred tax liabilities (Net)	3,206.72	1,888.80
<b>Total non-current liabilities</b>	<b>3,257.12</b>	<b>1,919.46</b>
<b>Current liabilities</b>		
Financial liabilities		
i. Borrowings	6,459.69	7,707.56
ia. Lease liabilities	4.67	6.11
ii. Trade payables		
Total outstanding dues of Micro Enterprises and Small Enterprises	181.73	132.30
Total outstanding dues of creditors other than Micro Enterprises and Small Enterprises	1,563.24	2,272.56
iii. Other financial liabilities	1,223.02	1,265.71
Provisions	12.57	24.49
Current Tax Liabilities (Net)	-	-
Other current liabilities	359.34	359.12
<b>Total current liabilities</b>	<b>9,804.26</b>	<b>11,767.85</b>
<b>Total liabilities</b>	<b>13,061.38</b>	<b>13,687.31</b>
<b>Total equity and liabilities</b>	<b>67,420.73</b>	<b>57,123.40</b>



## STATEMENT OF CASH FLOW FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2023

Rs. In Lakhs

Particulars	For the half	For the half
	year ended	year ended
	30.09.2023	30.09.2022
	[Unaudited]	[Unaudited]
<b>Cash flow from operating activities</b>		
<b>Profit before income tax</b>	2,314.70	2,728.62
<u>Adjustments for</u>		
Depreciation and amortisation expense	1,050.12	905.82
(Gain)/loss on disposal of property, plant and equipment	(389.74)	(182.05)
Interest Income	(62.69)	(55.33)
Dividend Income	(226.04)	(91.79)
Finance costs	358.09	214.42
	3,044.43	3,519.69
<b>Change in operating assets and liabilities</b>		
(Increase)/Decrease in trade receivables	(599.78)	1,758.48
(Increase)/Decrease in inventories	962.43	4,841.22
(Increase)/Decrease in other financial Non -Current assets	(77.39)	(159.42)
(Increase)/Decrease in other financial Current assets	(337.07)	(278.13)
(Increase)/Decrease in other non-current assets	(564.96)	(18.51)
(Increase)/Decrease in other current assets	(223.93)	680.81
(Decrease) / Increase in trade payables	(659.89)	(1,737.14)
(Decrease) / Increase in provisions	(14.46)	2.82
(Decrease) / Increase in other current liabilities	0.21	(684.35)
(Decrease) / Increase in other Financial Liabilities	(37.81)	(275.88)
<b>Cash generated from operations</b>	<b>1,491.79</b>	<b>7,649.59</b>
Income taxes paid	419.24	893.29
<b>Net cash inflow from operating activities</b>	<b>1,072.55</b>	<b>6,756.30</b>
<b>Cash flows from investing activities</b>		
Payments for property, plant and equipment	(1,375.50)	(665.28)
Proceeds from sale of property, plant and equipment	440.44	183.81
Dividends received	226.04	91.79
Interest received	38.98	14.25
Increase/(Decrease) in Bank balances not considered as cash & Cash	519.22	(512.06)
<b>Net cash outflow from investing activities</b>	<b>(150.82)</b>	<b>(887.49)</b>
<b>Cash flows from financing activities</b>		
Finance cost	(359.74)	(226.61)
Interest portion of lease liabilities	(0.44)	(0.85)
Dividends paid to company's shareholders	(217.80)	(298.89)
Availment/(Repayment) of Working capital borrowings	(1,247.87)	(3,211.65)
Payment of Lease liabilities	(2.98)	(8.45)
<b>Net cash inflow (outflow) from financing activities</b>	<b>(1,828.83)</b>	<b>(3,746.45)</b>
<b>Net increase (decrease) in cash and cash equivalents</b>	<b>(907.10)</b>	<b>2,122.36</b>
Cash and cash equivalents at the beginning of the financial year	1,315.88	232.13
<b>Cash and cash equivalents at end of the period</b>	<b>408.78</b>	<b>2,354.49</b>



**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 26th October, 2023. 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. 211.38 for the half year ended 30th September, 2023 and Rs.420.25 lakhs for the year ended 31st March, 2023 represents the net gain on compensation received on compulsory acquisition of land by the National Highways Authority of India and Government of Tamilnadu respectively .

Coimbatore  
26-10-2023

On behalf of the Board

  
Sanjay Jayaramanavelu  
Chairman

For Subbachar & Srinivasan  
Chartered Accountants  
Firm Regd. No: 004083S

  
Partner  
T.S. Anandathirthan  
M. No: 230192



**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 **30<sup>th</sup> September 2023** ("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: 26/10/2023



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

*T.S. Anandathirthan*

**PARTNER, T.S. ANANDATHIRTHAN**  
Membership No: 230192

UDIN: 23230192BG4BAK3395