



Tuesday, February 13, 2024

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 31<sup>st</sup> December, 2023 and Limited Review report there on - reg.**

We are enclosing herewith the Unaudited financial results for the quarter ended 31<sup>st</sup> December, 2023 as approved by Board of Directors at their meeting held on 13<sup>th</sup> February, 2024 along with the Limited review report given by the Statutory Auditors for your records.

The Board Meeting commenced at : 10.35 A M

The Board Meeting concluded at : 11.40 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 NINE MONTHS ENDED 31ST DECEMBER, 2023							
Rs. In Lakhs							
SI No.	Particulars	3 months ended			9 Months ended		12 Months Ended
		31.12.2023 (Unaudited)	30.09.2023 (Unaudited)	31.12.2022 (Unaudited)	31.12.2023 (Unaudited)	31.12.2022 (Unaudited)	31.03.2023 (Audited)
<b>I</b>	<b>INCOME</b>						
	Revenue from operations	10,220.35	10,890.04	7,138.32	31,902.03	27,124.47	36,779.85
	Other Income	226.32	551.60	139.65	925.29	649.01	691.93
	<b>Total Income</b>	<b>10,446.67</b>	<b>11,441.64</b>	<b>7,277.97</b>	<b>32,827.32</b>	<b>27,773.48</b>	<b>37,471.78</b>
<b>II</b>	<b>EXPENSES</b>						
	Cost of Material Consumed	5,739.44	6,470.05	4,501.96	18,591.06	15,930.69	21,056.87
	Purchases of stock-in-trade	-	-	-	-	-	-
	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(287.32)	34.13	(472.89)	(228.26)	103.05	72.91
	Employee benefits expense	1,255.35	1,254.07	893.08	3,684.99	2,854.58	3,982.55
	Finance costs	175.63	196.12	73.12	533.72	287.54	432.19
	Depreciation and amortisation expense	553.07	535.22	494.51	1,603.19	1,400.33	1,911.05
	Other expenses	2,529.27	1,670.70	1,469.47	6,058.07	4,570.20	7,030.51
	<b>Total expenses</b>	<b>9,965.44</b>	<b>10,160.29</b>	<b>6,959.25</b>	<b>30,242.77</b>	<b>25,146.39</b>	<b>34,486.08</b>
<b>III</b>	<b>Profit/(Loss) before exceptional items and tax (I -II)</b>	<b>481.23</b>	<b>1,281.35</b>	<b>318.72</b>	<b>2,584.55</b>	<b>2,627.09</b>	<b>2,985.70</b>
<b>IV</b>	Exceptional Items	-	211.38	-	211.38	420.25	420.25
<b>V</b>	<b>Profit/(Loss) before Tax (III + IV)</b>	<b>481.23</b>	<b>1,492.73</b>	<b>318.72</b>	<b>2,795.93</b>	<b>3,047.34</b>	<b>3,405.95</b>
<b>VI</b>	Tax Expenses						
	Current tax	82.76	216.86	92.89	500.28	701.47	656.45
	Deferred Tax	0.34	82.07	(86.35)	113.57	31.01	(87.30)
<b>VII</b>	<b>Profit / (Loss) for the period (V - VI)</b>	<b>398.13</b>	<b>1,193.80</b>	<b>312.18</b>	<b>2,182.08</b>	<b>2,314.86</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	(1,953.10)	4,352.20	(547.58)	8,605.90	5,705.66	769.80
	Income tax relating to items that will not be reclassified to profit or loss	222.93	(495.72)	64.40	(981.76)	(632.23)	(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>(1,730.17)</b>	<b>3,856.48</b>	<b>(483.18)</b>	<b>7,624.14</b>	<b>5,073.43</b>	<b>700.73</b>
<b>X</b>	<b>Total Comprehensive Income / (loss) for the period (VII+IX)</b>	<b>(1,332.04)</b>	<b>5,050.28</b>	<b>(171.00)</b>	<b>9,806.22</b>	<b>7,388.29</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]	12.96	38.87	10.16	71.04	75.37	92.36



SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2023							
Sl No.	Particulars	3 months ended			9 Months ended		12 Months Ended
		31.12.2023 (Unaudited)	30.09.2023 (Unaudited)	31.12.2022 (Unaudited)	31.12.2023 (Unaudited)	31.12.2022 (Unaudited)	31.03.2023 (Audited)
<b>1</b>	<b>Segment revenue</b>						
	- Agency Division	816.61	888.26	810.38	2,610.98	2,045.76	2,933.13
	- Textile Division	7,736.87	7,860.01	4,252.78	23,046.80	19,551.90	26,057.20
	- Engineering Division	2,094.42	2,467.33	2,214.81	7,144.73	6,086.39	8,392.37
	<b>Total</b>	<b>10,647.90</b>	<b>11,215.60</b>	<b>7,277.97</b>	<b>32,802.51</b>	<b>27,684.05</b>	<b>37,382.70</b>
	Less: Inter segment Revenue		-	-	-	2.36	2.71
	<b>Income from operations</b>	<b>10,647.90</b>	<b>11,215.60</b>	<b>7,277.97</b>	<b>32,802.51</b>	<b>27,681.69</b>	<b>37,379.99</b>
<b>2</b>	<b>Segment Results</b>						
	Profit/(Loss) before tax & interest						
	- Agency Division	530.87	553.12	522.02	1,723.69	1,260.51	1,842.71
	- Textile Division	(111.95)	589.70	(525.93)	439.88	1,048.38	206.11
	- Engineering Division	262.14	435.22	425.80	1,149.81	1,136.45	1,858.74
	<b>Total</b>	<b>681.06</b>	<b>1,578.04</b>	<b>421.89</b>	<b>3,313.38</b>	<b>3,445.34</b>	<b>3,907.56</b>
	Less: Finance costs	175.63	196.12	73.12	533.72	287.54	432.19
	Less: Other unallocable expenditure net off unallocable Income	24.20	(110.81)	30.05	(16.27)	110.46	69.42
	<b>Total Profit/(Loss) before tax</b>	<b>481.23</b>	<b>1,492.73</b>	<b>318.72</b>	<b>2,795.93</b>	<b>3,047.34</b>	<b>3,405.95</b>
<b>3</b>	<b>Segment Assets</b>						
	- Agency Division	1,554.51	1,524.15	1,493.81	1,554.51	1,493.81	1,679.73
	- Textile Division	25,823.16	24,432.07	21,666.84	25,823.16	21,666.84	24,210.13
	- Engineering Division	8,192.90	7,615.05	7,226.70	8,192.90	7,226.70	7,846.07
	- Unallocated	31,771.71	33,849.48	28,131.72	31,771.71	28,131.72	23,387.48
	<b>Total</b>	<b>67,342.28</b>	<b>67,420.75</b>	<b>58,519.07</b>	<b>67,342.28</b>	<b>58,519.07</b>	<b>57,123.41</b>
<b>4</b>	<b>Segment Liabilities</b>						
	- Agency Division	67.77	146.41	134.78	67.77	134.78	82.76
	- Textile Division	9,894.16	8,377.69	6,361.43	9,894.16	6,361.43	9,882.96
	- Engineering Division	1,343.51	1,308.07	1,855.44	1,343.51	1,855.44	1,796.53
	- Unallocated	3,009.52	3,229.21	2,880.56	3,009.52	2,880.56	1,925.07
	<b>Total</b>	<b>14,314.96</b>	<b>13,061.38</b>	<b>11,232.21</b>	<b>14,314.96</b>	<b>11,232.21</b>	<b>13,687.32</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 13th February, 2024. 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 Nine Months Ended 31st December, 2023 and Rs.420.25 lakhs for the year ended 31st March, 2023 represent the net gain on compensation received on compulsory acquisition of land by the National Highways Authority of India and Government of Tamilnadu respectively.

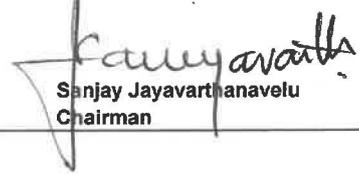
**For Subbchar & Srinivasan**  
**Chartered Accountants**  
**Firm Regd. No: 004083S**

  
**Partner**

**T.S. Anandathirthan**  
**M. No: 230192**

**Coimbatore**  
**13-02-2024**

**On behalf of the Board**

  
**Sanjay Jayavarthanavelu**  
**Chairman**



**Independent Auditor's Review Report on the Quarterly and Year to Date 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 ended **31<sup>st</sup> December 2023** and year to date from **01<sup>st</sup> April 2023 to 31<sup>st</sup> December 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.

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





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

Place: Coimbatore  
Date: 13/02/2024

UDIN: 24230192BKCR0U5346