



SUPERIOR INDUSTRIAL ENTERPRISES LIMITED

(FORMERLY KNOWN AS SUPERIOR VANASPATI LIMITED)

Regd. Office: 25, Bazar Lane, Bengali Market, New Delhi- 110001

10th November, 2023

To,

**Bombay Stock Exchange Limited
Phiroze Jeejeebhoy Towers
Dalal Street, Mumbai- 400001**

Scrip Code: 519234; Superior Industrial Enterprises Limited

Subject: Outcome of the Board Meeting held on Friday, 10th November, 2023

Dear Sir,

This is to inform that the Board of Directors of the Company has, at its meeting held on Friday, 10th November, 2023, inter alia considered and approved the following items:

- i. Unaudited Standalone Financial Results and Auditor's Limited Review Report thereon for the quarter and half year ended 30th September, 2023
- ii. Unaudited Consolidated Financial Results and Auditor's Limited Review Report thereon for the quarter and half year ended 30th September, 2023

Further, pursuant to the provisions of Regulation 33(3)(d) of the SEBI (LODR) Regulations, 2015, it is hereby declared that M/s S. Jain & Co., Statutory Auditors have issued the Limited Review Report for the quarter and half year ended 30th September, 2023 with an unmodified opinion.

The meeting of the Board of Directors commenced at 03:30 p.m. and concluded at 06:30 p.m.

Request you to take the above information on your record.

For Superior Industrial Enterprises Limited

**Kajal Garg
Company Secretary & Compliance Officer
M. No.- A64229**



Limited Review Report of Auditor on Unaudited Standalone Quarterly and Half Yearly Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

To,
The Board of Directors
Superior Industrial Enterprises Ltd

Opinion

We have reviewed the accompanying standalone financial results (the Statement) of Superior Industrial Enterprises Ltd (the 'Company') for the quarter and half year ended 30th September 2023 being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ("Listing Regulations).

In our concern and to the best of our information and according to the explanations given to us these standalone financial results:

- i. Are presented in accordance with the requirement of the Regulation 33 of the Listing Regulation in this regard and
- ii. Give a true and fair view in conformity with the applicable accounting standard and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information for the quarter and half year ended 30th September 2023.

Basis of Opinion

We conducted our audit in accordance with the Standards on Auditing (SA's) specific under Section 143(10) of the Companies Act, 2013 (the Ac). Our responsibilities under those Standards are further described in the Auditors Responsibilities for the Audit of the Standalone Financial Results section of our report. We are independent of the Company in accordance of the Code of Ethics issued by the Institute of the Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter

The valuation of the investment made by the Company has been valued as per the Audited Financials March 31, 2023, where ever the Company held its investment.





Management and Board of Directors Responsibilities on the Standalone Financial Results

The Statement has been prepared on the basis of the Standalone annual financial statement. The Company's Board of Directors are responsible for the preparation and presentation of the Statement that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the applicable accounting standards under Section 133 of the Act read with relevant rules thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities., selection and application of appropriate accounting policies, making judgements and estimates that are reasonable and prudent and design implementation and maintenance of the adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement whether due to fraud or error.

In preparing the Unaudited Standalone Financial Result the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease the operations, or has no realistic alternative to do so.

The Board of Director are also responsible for overseeing the Company's financial reporting process.

Auditors Responsibilities for the Audit of the Standalone Financial Results

Our objective are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement whether due to fraud or error, and to issue an Auditor's Report that include our opinion. Reasonable assurance is a high level of assurance, but not a guarantee that an audit conducted in accordance with SAs will always detect material misstatement which it exist. Misstatement can arise from fraud or error and are considered material if, individually or in the aggregate they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.

As part of audit in accordance with SAs we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- i. identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion, The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as



fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- ii. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- iii. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- iv. Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- v. Evaluate the overall presentation, structure and content of the standalone financial results including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirement regarding independence and communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

For S. Jain & Co.
Chartered Accountants
FRN : 009593N



FCA Ankit Jain
Partner
M. No. : 523717
Date : 10.11.2023
Place : New Delhi
UDIN : 23523717BGUINN2742

SUPERIOR INDUSTRIAL ENTERPRISE LIMITED
CIN: L15142DL1991PLC046469
25, Bazar Lane, Bengali Market, New Delhi-110001

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STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2023

S.No.	Particulars	(Rs in Lakhs, unless otherwise stated)					
		Quarter Ended			Half Year Ended		Year Ended
		30.09.2023 (Unaudited)	30.06.2023 (Unaudited)	30.09.2022 (Unaudited)	30.09.2023 (Unaudited)	30.09.2022 (Unaudited)	31st March, 23 (Audited)
1	Income from Operations						
	(a) Revenue from operations	331.12	466.91	349.17	798.03	763.17	1,387.10
	(b) Other income	5.79	5.13	2.86	10.92	5.57	12.62
	Total income	336.92	472.04	352.03	808.95	768.74	1,399.72
2	Expenses						
	(a) Cost of materials and services consumed	138.75	294.89	200.70	433.64	519.70	944.07
	(b) Changes in inventories of finished goods, work-in-progress and stock-in-trade	8.31	30.27	32.50	38.58	17.56	5.40
	(c) Employee benefits expense	39.72	40.28	38.68	80.00	70.17	150.46
	(d) Finance Costs	1.04	2.56	2.27	3.60	4.59	9.98
	(e) Depreciation and amortisation expense	4.37	4.36	4.36	8.73	8.64	17.46
	(f) Other expenses	25.34	29.58	24.97	54.92	57.77	115.95
	Total expenses	217.51	401.95	303.48	619.46	678.43	1,243.33
3	Profit / (Loss) before exceptional items and tax (1-2)	119.41	70.09	48.55	189.50	90.31	156.39
4	Exceptional items						
5	Profit / (Loss) before tax (3+4)	119.41	70.09	48.55	189.50	90.31	156.39
6	Tax expense/(income)						
	Current Tax	-	-	-	-	-	45.50
	Deferred Tax	-	-	0.25	-	-	(2.89)
7	Net Profit / (Loss) for the period (5-6)	119.41	70.09	48.30	189.50	90.31	113.78
8	Other comprehensive income						
	Items that will not be reclassified subsequently to profit or loss						
	Fair Valuation of Investment through OCI						356.04
	Re-measurement gains/(losses) on defined benefit plans	-0.67	0.67	0.27	-	0.54	2.62
	Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
	Fair Valuation of Investment through OCI						-
	Re-measurement gains/(losses) on defined benefit plans	0.90	(0.17)	0.07	0.73	0.14	0.73
9	Total comprehensive income for the period (7+8)	117.83	70.93	48.50	188.77	90.71	471.71
10	Paid-up equity share capital (Face value per share Rs. 10/-) No. of Share	138.50	138.50	138.50	138.50	138.50	138.50
11	Other Equity						3,597.17
12	Earnings per equity share						
	(a) Basic (Rs.)	0.86	0.51	0.35	1.37	0.65	0.82
	(b) Diluted (Rs.)	0.86	0.51	0.35	1.37	0.65	0.82



For Superior Industrial Enterprises Ltd.

Approved
Authorised Signatory/Director

Place : New Delhi
Date :-10.11.2023

Standalone Unaudited Balance Sheet

(Amount in Lakhs)

		30th September 2023	31st March 2023
	Particulars	(Unaudited)	(Audited)
A	ASSETS		
	Non-current assets		
	(a) Property, plant and equipment	168.83	177.23
	(b) Capital work-in-progress		
	(c) Other Intangible assets		
	(d) Financial Assets		
	(i) Investments	4,476.62	4,476.62
	(ii) Loans	2.95	2.95
	(iii) Others		
	(e) Non-current tax assets (net)		
	(f) Deferred Tax Assets (net)	13.36	13.36
	(g) Other non-current assets		
	Total non-current assets	4,661.76	4,670.16
	Current assets		
	(a) Inventories	66.73	179.74
	(b) Financial Assets		
	(i) Investments		
(ii) Trade receivables	243.40	278.93	
(iii) Cash and cash equivalents	11.61	7.20	
(iv) Bank balances other than (iii) above	354.50	264.72	
(v) Loans	11.40	13.68	
(vi) Others			
(c) Current Tax Asset(Net)	37.29	10.29	
(d) Other current assets	7.44	8.05	
Total current assets	732.38	762.61	
Total assets	5,394.14	5,432.78	
B	EQUITY AND LIABILITIES:		
	Equity		
	(a) Equity Share Capital	1,385.00	1,385.00
	(b) Other Equity	3,786.67	3,597.17
	Total equity	5,171.67	4,982.17
	Liabilities		
	Non-current liabilities		
	(a) Financial liabilities		
	(i) Borrowings		
	(b) Provisions	12.89	12.89
	(c) Other non current liabilities	0.43	0.20
	Total non-current liabilities	13.32	13.09
	Current liabilities		
	(a) Financial liabilities		
	(i) Borrowings	11.51	147.65
	(ii) Trade payables		
	- Total outstanding dues of micro enterprises and small enterprises		
- Total outstanding dues of creditors other than micro enterprises and small enterprises	118.80	205.83	
(iii) Other financial liabilities	12.12	11.15	
(b) Other current liabilities	14.10	20.26	
(c) Provisions	5.05	5.05	
(d) Current Tax Liabilities	47.57	47.57	
Total current liabilities	209.15	437.51	
Total liabilities	222.47	450.61	
Total equity and liabilities	5,394.14	5,432.78	

Place : New Delhi
Date :-10.11.2023



For Superior Industrial Enterprises Ltd.

(Signature)
Authorised Signatory/Director

Superior Industrial Enterprise Limited
Statement of Cash flows for the year ended 30th Sept ,2023

Particulars	Note	Half Year ended 30 Sept 2023	As At 31st March 2023
Operating Activity			
Net profit before tax		189.50	156.39
Adjustments for non-cash items:-			
- Depreciation		8.73	17.46
- Preliminary Expenses Written off			
Interest Expense		3.51	9.73
Interest Income		(10.87)	(12.44)
Operating profit before working capital changes		190.87	171.14
Decrease / (increase) in trade receivable		35.54	-121.17
Decrease / (increase) in Inventories		113.01	51.62
Increase / (Decrease) in current liabilities		(92.23)	(33.17)
Increase / (Decrease) in other current liabilities		0.23	(2.89)
Decrease / (increase) in loan & Others		2.28	9.48
Decrease / (increase) in Other Current Assets		(26.39)	(11.03)
Cash flow from Operating Activities before tax paid		223.31	63.98
Less: Tax Paid			
Cash generated from & Used In Operating Activities after tax paid		223.31	63.98
Investing Activity			
Sale of Fixed Asset / (Purchase of Assets)		(0.33)	(9.57)
Decrease / (increase) in Fixed Deposit Maturity 12 Month 0 Days		(89.79)	(91.04)
Interest income:		10.87	12.44
Capital WIP		-	-
Cash flow from Investing Activities		(79.24)	(88.18)
Financing Activity			
Interest expense		(3.51)	(9.73)
Short Term Borrowings		(136.14)	40.23
Cash flow from Financing Activities		(139.65)	30.49
Net (Decrease) / Increase in cash and cash Equivalents		4.41	6.30
Cash and cash equivalents at the beginning		7.20	0.91
Cash and cash equivalents at the closing		11.61	7.20
Cash and cash equivalents at the Close		11.61	7.20

New Delhi
Date :- 10.11.2023



For Superior Industrial Enterprises Ltd.

G. P. Rawal
Authorised Signatory/Director



Limited Review Report of Auditor on Quarterly and Half Yearly Unaudited Consolidated Financial Results of Superior Industrial Enterprises Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended

To,
The Board of Directors
Superior Industrial Enterprises Limited

Opinion

We have reviewed the accompanying quarterly and half yearly Unaudited Consolidated Financial Results of **Superior Industrial Enterprises Limited** ("the Holding Company") and its subsidiary (together with its Holding Company referred to as "the Group") and its share of the net profit after tax and total comprehensive income of its associate for the quarter and half year ended 30th September 2023 ("the Statement"), attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

This Statement, which is the responsibility of the Holding's management and approved by the Holding's 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 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

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. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. 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.

We also performed procedures in accordance with the Circular issued by the Securities and Exchange Board of India under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, to the extent applicable.

The Statement includes the results of the following entities:

- i. Subsidiary
Babri Polypet Private Limited
- ii. Associate:
Hindustan Aqua Private Limited

Qualified Opinion

We provide an unqualified report for the quarter and half year ended September 30, 2023.



Emphasis on Matter

The valuation of the investment made by the Company has been valued as per the Audited Financials March 31, 2023, where ever the Company held its investment.

The above consolidated unaudited financial statements include the company's share in profits of its associate company i.e. M/s Hindustan Aqua Private Limited for the Quarter 2 and Half Year (September 2023) ended for the FY 2023-24, on the basis of the management certified financial statements.

Other Matter

We did not review the interim financial information of the subsidiary and an associate company included in the consolidated unaudited financial results. These interim financial information have not been reviewed by their auditors and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries and associates, is based solely on the information and explanations given to us by the Management.

Our conclusion on the Statement is not modified in respect of our reliance on the interim financial information results certified by the Management.

For **S. Jain & Co.**
Chartered Accountants
FRN : 009593N



FCA Ankit Jain
Partner
M. No. : 523717
Date : 10.11.2023
Place : New Delhi
UDIN : **23523717BGUINO1374**

STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30th SEPTEMBER 2023

(Amount Rs Lakhs)

S.No.	Particulars			Quarter ended	Half Year Ended		Year Ended
		30th September, 2023	30th June, 2023	30th September, 2022	30th September, 23	30th September, 22	31st March, 2023
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income from Operations						
	(a) Revenue from operations	963.15	2009.26	1,406.17	2,968.41	3,172.91	4,652.39
	(b) Other income	5.84	5.13	3.05	10.97	5.78	13.94
	Total Income	968.99	2,010.39	1,409.22	2,979.38	3,178.69	4,666.33
2	Expenses						
	(a) Cost of materials and services consumed	726.85	1158.14	1,149.70	1,884.99	2,659.98	4,097.68
	(b) Purchase of stock in trade	-	0	-	-	-	-
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-4.23	487.16	-69.52	482.93	(44.85)	(489.58)
	(d) Employee benefits expense	67.75	61.86	64.11	129.61	105.38	223.33
	(e) Finance Costs	13.24	16.92	15.79	30.16	31.74	93.41
	(f) Depreciation and amortisation expense	14.46	14.46	15.42	28.92	30.76	57.85
	(g) Other expenses	42.20	124.06	131.44	166.26	183.98	455.31
	Total expenses	840.27	1,862.60	1,306.94	2,722.87	2,966.99	4,438.00
3	Profit / (Loss) before exceptional items and tax (1-2)	108.71	147.78	102.28	256.50	211.70	228.33
4	Exceptional items	-	-	-	-	-	-
6	Profit / (Loss) for the period before share of profit of associates (3+4)	108.71	147.78	102.28	256.50	211.70	228.33
	Share in (loss)/Profit of associate	68.96	-3.56	6.04	65.40	(1.73)	140.27
7	Profit / (Loss) for the period (7-8)	177.68	144.22	108.33	321.91	209.98	368.60
8	Tax expense/(income)						
	Current Tax	-	-	-	-	-	45.50
	Deferred Tax	-3.53	-3.53	-	(7.06)	-	(14.12)
	Previous year tax adjustment	2.82	2.82	-	5.64	-	11.28
9	Net Profit / (Loss) for the period (5-6)	176.97	143.51	108.33	323.33	209.98	325.93
10	Other comprehensive income						
	Items that will not be reclassified to profit or loss						
	Fair Valuation of Investment through OCI						356.04
	- Re-measurement gains/ (losses) on defined benefit plans	0.27	0.67	0.27	0.27	0.54	2.62
	Income tax related to items that will not be reclassified to Profit or Loss						
	- Fair value changes on Equity Instruments						
	- Re-measurement gains/ (losses) on defined benefit plans	0.18	0.18	(0.07)	0.39	(0.14)	0.73
11	Total comprehensive income for the period (7+8)	177.06	144.36	108.67	323.21	210.66	683.87
12	Profit attributable to:						
	Owners of the Company	182.21	105.44	78.19	290.50	190.49	221.98
	Non-controlling interests	(5.24)	38.07	30.14	32.83	59.48	103.95
	Other Comprehensive income attributable to:						
	Owners of the Company	0.85	0.85	0.21	1.70	0.42	357.93
	Non-controlling interests	-	-	-	-	-	-
	Total Comprehensive income attributable to:						
	Owners of the Company	183.06	106.29	78.40	292.20	190.91	579.91
	Non-controlling interests	(5.24)	38.07	30.14	32.83	59.48	103.95
13	Paid-up equity share capital (Face value per share Rs. 10/-) No. of share	138.50	138.50	138.50	138.50	138.50	138.50
14	Other Equity						
15	Earnings per equity share						
	(a) Basic (Rs.)	1.32	0.76	0.56	2.10	1.09	1.60
	(b) Diluted (Rs.)	1.32	0.76	0.56	2.10	1.09	1.60

Place :- New Delhi
Date: 10.11.2023



For Superior Industrial Enterprises Limited

(Signature)
Authorised Signatory/Director

Consolidated Statement of Assets and Liabilities for the Half Year ended Sept 30th, 2023

(Amount Rs Lakhs)

A	Particulars	30th September, 2023	31st March, 2023
		(Unaudited)	(Audited)
A	ASSETS		
	Non-current Assets		
	(a) Property, plant and equipment	592.39	620.99
	(b) Capital work-in-progress		
	(c) Other Intangible assets		
	(d) Financial Assets		
	(i) Investments	7,195.57	7,195.57
	(ii) Loans		
	(iii) Others	31.88	97.00
	(e) Deferred Tax Assets (net)	31.67	28.24
	(f) Other non-current assets		
	Total Non-current Assets	7,851.51	7,941.80
	Current assets		
	(a) Inventories	243.50	834.78
	(b) Financial Assets		
	(i) Investments		
	(ii) Trade receivables	404.02	286.66
	(iii) Cash and cash equivalents	19.77	15.29
	(iv) Bank balances other than (iii) above	356.16	266.33
	(v) Loans	11.40	13.68
	(vi) Others	-	-
	(c) Current Tax Asset (net)	37.29	10.29
	(d) Other current assets	16.93	57.18
	Total current assets	1,089.06	1,484.22
	Total assets	8,940.57	9,426.02
B	EQUITY AND LIABILITIES:		
	Equity		
	(a) Equity Share Capital	1,385.00	1,385.00
	(b) Other Equity	6,578.25	6,121.04
	(c) Non-Controlling Interest		200.70
	Total Equity	7,963.25	7,706.74
	Liabilities		
	Non-current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	649.51	595.01
	(b) Provisions	13.64	-
	(c) Other non current liabilities	0.43	0.20
	Total Non-current Liabilities	663.58	595.21
	Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	66.73	772.82
	(ii) Trade payables		
	Total outstanding dues of micro enterprises and small enterprises	-	6.21
	Total outstanding dues of creditors other than micro enterprises and small enterprises	142.92	232.22
	(iii) Other financial liabilities	26.63	33.02
	(b) Other current liabilities	16.36	24.81
	(c) Provisions	11.18	5.05
	(d) Current Tax liabilities	49.92	49.92
	Total Current Liabilities	313.74	1,124.06
	Total Liabilities	977.32	1,719.27
	Total Equity and Liabilities	8,940.57	9,426.02

Place :- New Delhi
Date: 10.11.2023



For Superior Industrial Enterprises Ltd.

(Signature)
Authorised Signatory/Director

Consolidated Statement of Cash flows for the Half Year ended Sept 30th, 2023

Particulars	30th September, 2023	31st March, 2023
Operating Activity		
Net profit before tax	256.50	228.33
Adjustments for non-cash items:-		
- Depreciation	28.92	57.85
- Preliminary Expenses Written off		
Interest Expense	-	92.86
Interest Income	30.07	(12.44)
Operating profit before working capital changes	304.62	366.61
Decrease / (increase) in trade receivable	(77.71)	167.46
Decrease / (increase) in Inventories	117.79	(412.06)
Increase / (Decrease) in current liabilities	(103.49)	(13.59)
Increase / (Decrease) in other current liabilities	0.23	(2.89)
Decrease / (increase) in loan & Others	2.28	9.48
Decrease / (increase) in Other Current Assets	(26.39)	(11.03)
Cash flow from Operating Activities before tax paid	217.33	103.97
Less: Tax Paid	-	11.28
Cash generated from & Used in Operating Activities after tax paid	217.33	92.69
Investing Activity		
Sale of Fixed Asset / (Purchase of Assets)	(0.33)	(31.82)
Other Financial Assets	61.65	(79.87)
Profit / (Loss) on sale of investment	-	-
Profit / (Loss) on sale of Fixed Assets	-	-
Decrease / (increase) in Fixed Deposit Maturity 12 Month 0 Days	(89.79)	(91.12)
Interest income	10.87	12.44
Cash flow from Investing Activities	(17.60)	(190.37)
Financing Activity		
Proceeds from issue of share Capital including Premium		
Interest expense	(30.07)	(92.86)
Short Term Borrowings	(165.19)	199.86
Repayment of Long term borrowing		
Cash flow from Financing Activities	(195.26)	107.00
Net (Decrease) / Increase in cash and cash Equivalents	4.48	9.32
Cash and cash equivalents at the beginning	15.29	5.98
Cash and cash equivalents at the closing	19.77	15.29
Cash and cash equivalents at the Closing	19.77	15.29

Place: New Delhi
Date: 10.11.2023



For Superior Industrial Enterprises Ltd.

(Signature)
Authorised Signatory/Director