



P P N AND COMPANY

CHARTERED ACCOUNTANTS

No.2, IV Cross Street, Sterling Road, Nungambakkam, Chennai - 600034.
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INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT ON UNAUDITED FINANCIAL RESULTS OF THE COMPANY PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015, AS AMENDED

To
The Board of Directors,
Supreme Power Equipment Limited,
(Formerly Known as Supreme Power Equipment Private limited)

1. We have reviewed the accompanying statement of unaudited standalone financial results of Supreme Power Equipment Limited for the period ended 31st December, 2023 ("the statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations 2015 as amended ("the Listing Regulation")
2. The Company's management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Accounting Standards (AS-25) "Interim Financial Reporting", prescribed under section 133 of the Companies Act 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on the financial statements based on our review
3. We conducted our review of the Statements 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. These standards require that we plan and perform the review to obtain moderate assurance about whether the Statements is free from material misstatement(s). A review of interim financials information consists of making inquiries, primarily of persons responsible for the financial and accounting matters and applying analytical, other review procedures to financial data. 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. Thus we have not performed an audit and accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the Circular No.CIR/CFD/CMD1/44/2019 dated March 29, 2019, issued by the Securities Exchange Board of India under Regulation 33(8) of the Listing Regulations, to extent applicable.





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4. Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying statement prepared in accordance with applicable accounting standards specified under section 133 of the Companies Act 2013 as amended, read with rules issued there under and other recognised accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing) Obligations and Disclosure Requirements Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement



Place: Chennai
Date: 12-02-2024



For P P N And Company
Chartered Accountants
Firm's Registration No: 013623S
Peer Review Certificate No.013578

R. Rajaram
Partner

M. No: 238452
UDIN:24238452BKAGIR7597

SUPREME POWER EQUIPMENT LIMITED (formerly known as Supreme Power Equipment Private Limited) CIN : U31200TN2005PLC056666					
Registered Office: No.55, SIDCO Industrial Estate, Thirumazhisai, Thiruvallur - 600124 email: cs@supremepower.in, Website: www.supremepower.in, Phone: + 91 44 26811221					
Rs. in Lakhs					
STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE PERIOD ENDED 31st DECEMBER, 2023					
Particulars	For the Quarter Ended 31st December, 2023	Half - Yearly Ended 30th September, 2023	For the 9 Months period ended 31st December, 2023	For the year ended 31st March, 2023	For the year ended 31st March, 2022
	Unaudited	Unaudited	Unaudited	Audited	Audited
I Revenue From Operations	2,162.93	4,830.53	6,993.47	7,553.03	4,660.47
II Other Income	54.95	111.84	166.79	237.10	10.45
III Total Income (I+II)	2,217.88	4,942.38	7,160.25	7,790.13	4,670.92
IV Expenses					
Cost of Materials Consumed	1,450.15	3,809.05	5,259.21	5,802.45	4,074.63
Other Manufacturing Expenses	148.71	63.24	211.95	114.92	63.55
Employee Benefits Expenses	57.55	68.88	126.42	100.14	66.99
Finance Costs	58.13	71.84	129.97	162.49	254.64
Depreciation & Amortisation Expenses	9.14	11.68	20.82	23.45	31.39
Other Expenses	119.47	86.47	205.93	218.97	109.21
Total Expenses (IV)	1,843.14	4,111.16	5,954.30	6,422.41	4,600.42
V Profit before Tax (III-IV)	374.74	831.22	1,205.95	1,367.72	70.50
VI Tax Expense:					
(1) Current Tax	82.30	181.44	263.74	284.28	18.37
(2) Deferred Tax	0.51	3.19	3.70	1.14	0.33
VII Profit/(Loss) For The Period (V-VI)	291.92	646.59	938.51	1,082.29	51.81
VIII Earnings per Equity Share: (In Rs.) *					
(1) Nominal Value per share	10.00	10.00	10.00	10.00	10.00
(2) Basic	1.17	3.63	3.76	27.34	1.31
(3) Diluted	1.17	3.63	3.76	27.34	1.31
IX Paid up Equity Share Capital					
Total no of Shares (Weighted Average)	2,49,91,135	1,78,11,135	2,49,91,135	39,58,030	39,58,030
Face Value of Per Share	10.00	10.00	10.00	10.00	10.00
(*) EPS is not annualized for the period ended December 31, 2023 & September 30, 2023 and FY 2022-23 & FY 2021-22 the figures are based on restated financials					
Notes on Standalone Financial Results:					
1 The above results which are published in accordance with Regulations 33 of SEBI (Listing Obligation & Disclosure Requirements), 2015 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meeting held on February 12, 2024. The Financial results have been prepared in accordance with the Accounting Standards ("AS") as prescribed under Section 133 of the Companies Act, 2013 read with Rule 7 of Companies (Account) Rules 2014 by the Ministry of Corporate Affairs and amendments thereof.					
2 As per Ministry of Corporate Affairs Notification dated February 16, 2015, Companies whose securities are listed on SME Exchange as referred to in Chapter XB of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2009 are exempted from the compulsory requirement of adoption of Ind AS.					
3 The figures for the corresponding previous period have been regrouped / reclassified wherever necessary to confirm to current period classification.					
4 The Company is engaged in the business of manufacturing, assembling, fabrication of transformers.					
5 The Comparative results and other information for the nine months period ended December 31, 2022 & September 30, 2022 have not been disclosed as the Company recently got listed on December 29, 2023.					
6 The Financial results for the quarter and nine months ended December 31, 2023, will be available on the Stock Exchange websites(www.ncindia.com) and on the Company's website (www.supremepower.in)					
7 As the Company operates only in one business Segment, hence, it is reporting its results in single Segment. Therefore, segment disclosure is not applicable.					
			for Supreme Power Equipment Limited (formerly known as Supreme Power Equipment Private Limited)		
Place: Chennai Date: 12-02-2024			 VEE. RAJMOHAN Managing Director DIN : 00844400		



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Independent Auditor's Limited Review Report on the Half year ended Unaudited Consolidated 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
Supreme Power Equipment Limited
("Formerly known as Supreme Power Equipment Private Limited")

1. We have reviewed the accompanying statement of Unaudited Consolidated Financial results of **Supreme Power Equipment Limited** (the "Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group), and its associates for the period ended December 31, 2023 (the "Statement") attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").
2. The Holding Company's management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Accounting Standard 25, (AS 25) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued there-under and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Holding Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.
3. 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free from material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for the 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. Accordingly, we do not express an audit opinion.





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We also performed procedures in accordance with the Circular No.CIR/CFD/CMD1/44/2019 dated March 29, 2019, issued by the Securities Exchange Board of India under Regulation 33(8) of the Listing Regulations, to extent applicable.

4. The Statement includes the results of the following entity;

Subsidiary entity- Danya Electric Company :

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Accounting Standards specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued there-under 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.

5. The unaudited interim financial results and other unaudited financial information of this subsidiary in so far as it relates to the affairs of these subsidiaries, is based solely on such unaudited interim financial results and other unaudited financial information.

Our conclusion on the statement is not modified with respect to the matter stated in the para above,



For P P N And Company
Chartered Accountants
Firm's Registration No: 013623S
Peer Review Certificate No.013578



Place: Chennai
Date: 12-02-2024

R. Rajaram
Partner

M. No: 238452
UDIN:24238452BKAGIS1329

SUPREME POWER EQUIPMENT LIMITED (formerly known as Supreme Power Equipment Private Limited) CIN : U31200TN2005PLC056666				
Registered Office: No.55, SIDCO Industrial Estate, Thirumazhisai, Thiruvallur - 600124 email: cs@supremepower.in, Website: www.supremepower.in, Phone: + 91 44 26811221				
Rs. in Lakhs				
STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE PERIOD ENDED 31ST DECEMBER, 2023				
Particulars	For the Quarter Ended 31st December, 2023	For the Half - year ended 30th September, 2023	For the 9 Months period ended 31st December , 2023	For the Year ended 31st March, 2023
	Unaudited	Unaudited	Unaudited	Audited
I Revenue From Operations	2,369.76	5,257.87	7,627.63	9,975.94
II Other Income	7.20	1.47	8.67	14.91
III Total Income (I+II)	2,376.96	5,259.34	7,636.31	9,990.85
IV Expenses				
Cost of Materials Consumed	1,505.95	3,914.84	5,420.79	7,605.31
Other Manufacturing Expenses	151.62	74.24	225.86	134.55
Employee Benefits Expenses	63.69	88.12	151.81	136.17
Finance Costs	94.25	113.41	207.66	267.39
Depreciation & Amortisation Expenses	11.57	15.70	27.27	31.47
Other Expenses	141.41	143.31	284.73	284.26
Total Expenses (IV)	1,968.48	4,349.62	6,318.11	8,459.15
V Profit before tax (III-IV)	408.48	909.72	1,318.20	1,531.70
VI Tax Expense:				
(1) Current Tax	110.66	247.17	357.83	421.49
(2) Deferred Tax	0.59	3.70	4.29	2.34
VII Profit/(Loss) For The Period (V-VI)	297.23	658.85	956.08	1,107.88
VIII Less : Share of Minority Interest	5.30	12.26	17.57	25.59
IX Balance carried to Reserves & Surplus (VII-VIII)	291.92	646.59	938.51	1,082.29
X Earnings per equity share: (In Rs.)				
(1) Nominal Value Per share	10.00	10.00	10.00	10.00
(2) Basic (In Rs.)	1.17	3.63	3.76	27.34
(3) Diluted (In Rs.)	1.17	3.63	3.76	27.34
XI Paid up Equity Share Capital				
Total no. of Shares (Weighted Average)	2,49,91,135	1,78,11,135	2,49,91,135	39,58,030
Face Value of Per Share	10.00	10.00	10.00	10.00
(*) EPS is not annualized for the period ended December 31, 2023 and September 30, 2023 and FY 2022-23 the figures are based on restated financials				
Notes on Consolidated Financial Results:				
<p>The above results which are published in accordance with Regulations 33 of SEBI (Listing Obligation & Disclosure Requirements), 2015 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meeting held on February 12, 2024. The Financial results have been prepared in accordance with the Accounting Standards ("AS") as prescribed under Section 133 of the Companies Act, 2013 read with Rule 7 of Companies (Account) Rules 2014 by the Ministry of Corporate Affairs and amendments thereof.</p>				
<p>As per Ministry of Corporate Affairs Notification dated February 16, 2015. Companies whose securities are listed on SME Exchange as referred to in Chapter XB of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2009 are exempted from the compulsory requirement of adoption of Ind AS.</p>				
<p>The figures for the corresponding previous period have been regrouped / reclassified wherever necessary to confirm to current period classification.</p>				
<p>The Company is engaged in the business of manufacturing, assembling, fabrication of transformers.</p>				
<p>The Comparative results and other information for the nine months period ended December 31, 2022 & September 30, 2022 have not been disclosed as the Company recently got listed on December 29, 2023.</p>				
<p>The Financial results for the quarter and nine months ended December 31, 2023, will be available on the Stock Exchange websites(www.nseindia.com) and on the Company's website (www.supremepower.in)</p>				
<p>As the Company operates only in one business Segment, hence, it is reporting its results in single Segment. Therefore, segment disclosure is not applicable.</p>				
		<p>for Supreme Power Equipment Limited (formerly known as Supreme Power Equipment Private Limited)</p> 		
<p>Place: Chennai Date: 12-02-2024</p>		<p>VEE. RAJMOHAN Managing Director DIN : 00844400</p>		