

NEETI & ASSOCIATES
Chartered Accountants

Phone:- 65169313
1/20, Asaf Ali Road,
New Delhi-110002

Independent Auditor's Limited Review Report on the Quarterly and Year to Date Unaudited Standalone Financial Results of M/s. Supreme Commercial Enterprises Limited pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

Review Report to,
The Board of Directors,
M/s. Supreme Commercial Enterprises Limited

1. We have reviewed the accompanying unaudited standalone financial results of M/s. Supreme Commercial Enterprises Limited ('the Company') for the quarter and half yearly ended September 30, 2020 and year to date from April 01 to September 30, 2020 together with notes thereon (herein after referred to as 'the Statement'), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the Regulation) as amended, read with SEBI Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 ('the Circular').

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 Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS - 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations and Regulation 52(4) as per SEBI Circular SEBI/HO/DDHS/DDHS/CIR/P/2019/115 dated 22 October 2019, as amended. Our responsibility is to issue a report on the Statement 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 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 of material misstatement. A review is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provide less assurance than 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, prepared in accordance with applicable accounting standards 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 and Regulation 52(4) as per SEBI Circular SEBI/HO/DDHS/DDHS/CIR/P/2019/115 dated 22 October 2019 as amended including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: New Delhi
Dated: 13.11.2020

For **NEETI & ASSOCIATES**
Chartered Accountants

1/20,
Asaf Ali Road,
New Delhi
110002
Neeti Mittal

(Neeti Mittal)
Member Ship Number: 502626
Proprietor
FRN: 026464N

UDIN: 20502626AAAAB04565

Independent Auditor's Limited Review Report on the Quarterly and Year to Date Unaudited Consolidated Financial Results of M/s. Supreme Commercial Enterprises Limited pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

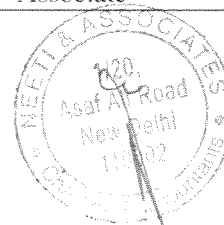
Review Report to,
The Board of Directors,
M/s. Supreme Commercial Enterprises Limited

1. We have reviewed the accompanying unaudited consolidated financial results of M/s. Supreme Commercial Enterprises Limited and its associate Company for the quarter ended September 30, 2020 and year to date from April 01, 2020 to September 30, 2020 together with notes thereon (herein after referred to as 'the Statement'), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the Regulation) as amended, read with SEBI Circular No. CIRICFD/CMD1144I2019 dated March 29, 2019 ('the Circular').
2. This Statement, which is the responsibility of the Management and approved by the Board of Directors in their meeting held on February 10, 2020, 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 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report 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. 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. Accordingly, we do not express an audit opinion.

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

4. The Statement includes the financial results of the following entities:

Name of the Entity	Relationship
Star Wire (India) Engineering Limited	Associate



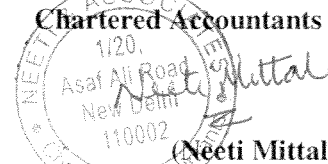
NEETI & ASSOCIATES
Chartered Accountants

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New Delhi-110002

5. Based on our review conducted and procedures performed as stated in paragraph 3 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 Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: New Delhi
Dated: 13.11.2020

For NEETI & ASSOCIATES
Chartered Accountants



(Neeti Mittal)
Member Ship Number: 502626
Proprietor
FRN: 026464N

UDIN: 20502626AAAA BP6939

Income tax relating to above items	0.00	0.00	0.00	0.00	0.00	0.00
Total Comprehensive Income for the Year	0.00	0.00	0.00	0.00	0.00	0.00
Paid-up Equity Share Capital (face value of shares; Rs. 10/- Each)	5357.49	5357.49	5357.49	5357.49	5357.49	5357.49
Earning per share of Rs. 10/- each for continuing operations						
(a) Basic	0.05	0.02	0.05	0.07	0.11	1.73
b) Diluted	0.05	0.02	0.05	0.07	0.11	1.73
See accompanying note to the Financial Results						

Place: Delhi

Date: 13.11.2020

For Supreme Commercial Enterprises Ltd.



(Sita Ram Gupta)

Director

DIN: 00053970

Director

SUPREME COMMERCIAL ENTERPRISES LIMITED

Regd. Office- Y-4-A-C, Loha Mandi, Naraina, New Delhi- 110028

PH NO: 9350150766 EMAIL ID:-supremecommercial@gmail.com

CIN: L51909DL1983PLC016724

Standalone Statement of Assets and Liabilities pursuant to Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations 2015

Particulars	As on 30 September, 2020	As on 30 September, 2019	As on 31st March, 2020
	Unaudited	Unaudited	Audited
Assets			
1 Non - Current Assets			
(a) Property, Plant and Equipment	4.55	4.55	4.55
(b) Investment property	124000.00	124000.00	124000.00
(c) Investments in subsidiaries, associate, and joint venture	14891.40	14891.40	14891.40
(d) Financial Assets			
(i) Loans	35.65	35.65	35.65
(e) Deferred tax assets (net)	61.87	92.82	61.87
Other Non-current Assets	0.00	0.00	0.00
2 Current Assets			
(a) Financial Assets			
(I) Trade receivables	5,548.04	4798.97	5574.28
(II) Cash and cash equivalents	350.70	482.41	356.95
(III) Loans	0.00	0.00	0.00
(IV) Other financial assets	1,394.21	1108.59	1227.52
(b) Other Current Assets	4.00	0.00	7.20
Total Assets	146290.42	145414.39	146159.42
II Equity And Liabilities			
1 Equity			
(a) Equity Share Capital	5,357.49	5357.49	5357.49
(b) Other Equity	137,866.49	137152.19	137457.70
Current Liabilities			
(a) Other Financial Liabilities	3,066.44	2904.71	3344.23
(B) Short Tem Provisions	0.00	0.00	0.00
Total of Equity and Liabilities	146290.42	145414.39	146159.42

Note:

1. The above financial results were reviewed by the Audit Committee and taken on record by the Board of Directors at its meeting held on 13th November, 2020. The above results have also been reviewed by the Statutory Auditors.

2. The Financial results are prepared in accordance with the Indian Accounting Standards (IND AS) as prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015, Companies (Indian Accounting Standards) (Amendment) Rules, 2016 and other accounting principles generally accepted in India.

3. The format for Audited/ Unaudited financial Results as prescribed in SEBI'S Circular CIR/CFD/CMD/15/2015 dated 30th November, 2015 has been modified to comply with the requirements of SEBI'S Circular dated 5th July 2016, Ind AS and Schedule III (Division II) to the Companies Act, 2013, which are applicable to the Companies that are required to comply with Ind AS.

Place: Delhi

Date: 13.11.2020

For Supreme Commercial Enterprises Ltd.


(Sita Ram Gupta)

Director


DIN: 00053970

SUPREME COMMERCIAL ENTERPRISES LIMITED
Standalone Statement of Standalone Cash Flow

Particular	As on 30th September 2020	As on 31st March, 2020
A. Cash flow from operating activities:		
Profit before tax	408.79	1,282.25
Adjustments for:		
Depreciation and amortization expenses	-	-
Rental Income	(60.00)	(120.00)
Finance Cost	-	-
Operating profit before working capital changes	348.79	1,162.25
Adjustments for changes in Working Capital :		
Increase/(decrease) in other liabilities	(277.79)	(499.48)
(Increase)/decrease in trade receivables	26.24	(343.05)
(Increase)/decrease in Non-current loans		30.94
(Increase)/decrease in other financial assets (current)	(166.96)	(396.70)
Increase/(decrease) in loans - non current	-	(7.20)
Cash Generated From/(Used In) Operations	(69.72)	(53.28)
Income Tax (Paid) / Refunds		(354.96)
Deffered Tax Liability	-	-
Net cash flow from/ (used in) operating activities (A)	(69.72)	(408.24)
B. Cash flow from investing activities:		
Rental Income	60.00	120.00
Payments for purchase of property, plant and equipment and capital work in progress	-	-
Net cash flow from/ (used in) investing activities (B)	60.00	120.00
C. Cash flow from financing activities		
Proceeds from short term borrowings	-	-
Proceeds from long term borrowings	-	-
Interest Paid	-	-
Net cash flow from/ (used in) financing activities (C)	-	-
Net increase/(decrease) in cash and cash equivalents (A+B+C)		(288.23)
Cash and Cash equivalents at the beginning of the year	356.95	645.18
Cash and Cash equivalents at the end of the year	350.70	356.95

Place: New Delhi
Date: 13.11.2020

For Supreme Commercial Enterprises Ltd.


(Sita Ram Gupta)
Director
DIN: 00053970



SUPREME COMMERCIAL ENTERPRISES LIMITED

Regd. Office- Y-4-A-C, Loha Mandi, Naraina, New Delhi- 110028
PH NO: 9350150766 EMAIL ID:-supremecommercial@gmail.com
CIN: L51909DL1983PLC016724


Statement of Consolidated Unaudited Results for the Quarter and Half Year Ended 30th September, 2020

(Rs. In Thousand)

Particulars	3 months ended (30/09/2020)	Preceding 3 months ended (30/06/2020)	Corresponding 3 months ended in the previous year (30/09/2019)	Half Year to date figures for current period ended (30/09/2020)	Half Year to date figures for current period ended (30/09/2019)	Previous year ended (31/03/2020)
(Refer Notes Below)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1. Income from Operations						
(a) Net Sales/Income from Operations (Net of excise duty)	19386.50	12,115.90	30548.09	31502.41	63680.26	96,926.89
(b) Other Income	30.00	30.00	30.00	60.00	60.00	335.47
Total income from Operations (net)	19416.50	12145.90	30578.09	31562.41	63740.26	97262.36
2. Expenses						
(a) Cost of Materials consumed	258.47	7,980.18	873.22	8238.66	2358.99	11,374.84
(b) Purchase of stock-in-trade	0.00	-	0.00	0.00	0.00	-
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	5033.23	(4,106.74)	14765.92	926.49	28536.95	17,932.72
(d) Employee benefits expense	8681.70	4,770.38	8734.89	13452.07	17848.29	42,654.30
(e) Depreciation and amortisation expense	1004.23	1,208.68	1118.30	2212.91	2236.59	4,834.71
(f) Finance Costs	1481.60	1,183.00	937.13	2664.61	5739.60	7,986.63
(g) Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	2459.52	927.35	3072.05	3386.88	5086.16	10,026.81
Total Expenses	18,918.75	11,962.85	29501.51	30,881.60	61806.58	94,810.01
Profit / (Loss) from ordinary activities after finance costs but before exceptional items (5 + 6)	497.75	183.05	1076.58	680.80	1933.68	2452.35
Exceptional Items	0.00	0.00	0			0.00
Profit / (Loss) from ordinary activities before tax (7 + 8)	497.75	183.05	1076.58	680.80	1933.68	2452.35
Tax expense	91.28	20.25		111.53		776.66
Profit/ Loss for the period from Continuing Operations	406.47	162.80	922.15	569.27	1624.80	1675.70
Profit/ Loss from Discontinued Operations	0.00	0.00	0	0.00	0.00	0.00
Tax Expense from discontinued operations	0.00	0.00	0	0.00	0.00	0.00
Profit/ Loss from discontinued operation (after Tax)	0.00	0.00	0.00	0.00	0.00	0.00
Profit/ Loss for the period from Continuing Operations	406.47	162.80	922.15	569.27	1624.80	1675.70
Other Comprehensive Income	0.00	0.00	0.00	0.00	0.00	0.00
Items that will not be Reclassified to profit or Loss						
Remeasurements of the defined benefit plans	0.00	0.00	0.00	0.00	0.00	0.00
Income tax relating to above items	0.00	0.00	0.00	0.00	0.00	0.00
Total Comprehensive Income for the Year	0.00	0.00	0.00	0.00	0.00	0.00
Paid-up Equity Share Capital (face value of shares; Rs. 10/- Each)	5357.49	5357.49	5357.49	5357.49	5357.49	5357.49
Earning per share of Rs. 10/- each for continuing operations						
(a) Basic	0.08	0.30	0.17	0.11	0.30	3.13
(b) Diluted	0.08	0.30	0.17	0.11	0.30	3.13
See accompanying note to the Financial Results						

Place: Delhi
Date: 13.11.2020

For Supreme Commercial Enterprises Ltd.


 (Sita Ram Gupta)
 Director
 DIN: 00053970

Consolidated Statement of Assets and Liabilities pursuant to Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations 2015

Particulars		As on 30 September, 2020	As on 30 September, 2019	As on 31st March, 2019
		Unaudited	Unaudited	Audited
Assets				
1	Non - Current Assets			
	(a) Property, Plant and Equipment	94,381.81	98,649.09	109,403.44
	(b) Investment property	124,000.00	124,000.00	124,000.00
	(c) Intangible Assets	4.51	13.49	27.29
	(d) Intangible Assets under Development		-	
	(e) Financial Assets			
	(i) Loans	510.93	239.65	2,505.89
	(ii) Others	3,919.70	2,062.40	-
	(f) Deferred tax assets (net)	61.87	92.82	92.82
	(g) Other Non-current Assets		-	-
2	Current Assets			
	(a) Inventories	18,983.91	3,912.06	35,367.55
	(b) Financial Assets			
	(i) Trade receivables	12,998.13	12,630.89	15,243.37
	(ii) Cash and cash equivalents	375.00	550.37	788.11
	(iii) Bank Balances other than (ii) above	10.35	475.26	518.01
	(iv) Loans	38.59	97.89	74.50
	(v) Other financial assets	1,394.21	2,524.37	4,301.39
	(b) Other Current Assets	4.00	965.42	814.95
	Total Assets	256,683.01	246,213.71	293,137.32
II Equity And Liabilities				
1	Equity			
	(a) Equity Share Capital	5,357.49	5,357.49	5,357.49
	(b) Other Equity	171,874.50	171,141.73	173,824.36
2	Non-Current Liabilities			
	(i) Financial Liabilities			
	(a) Borrowings	13,682.46	6,408.58	14,243.28
	(b) Others	13,582.66	547.76	827.53
	(ii) Deferred tax Liabilities (net)	1,807.33	1,673.24	1,709.21
3	Current Liabilities			
	(i) Financial Liabilities			
	(ii) Borrowings	6,734.76	8,720.00	5,754.00
	(iii) Trade Payables	21,011.48	25,818.70	34,108.50
	(iv) Other Financial Liabilities	22,632.33	26,546.21	46,775.99
	(v) Short Term Provisions		-	10,536.97
	Total of Equity and Liabilities	256,683.01	246,213.70	293,137.32

Note:

1. The above financial results were reviewed by the Audit Committee and taken on record by the Board of Directors at its meeting held on 13th November, 2020. The above results have also been reviewed by the Statutory Auditors.

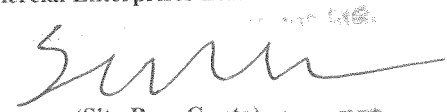
2. The Financial results are prepared in accordance with the Indian Accounting Standards (IND AS) as prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015, Companies (Indian Accounting Standards) (Amendment) Rules, 2016 and other accounting principles generally accepted in India.

3. The format for Audited/ Unaudited financial Results as prescribed in SEBI'S Circular CIR/CFD/CMD/15/2015 dated 30th November, 2015 has been modified to comply with the requirements of SEBI'S Circular dated 5th July 2016, Ind AS and Schedule III (Division II) to the Companies Act, 2013, which are applicable to the Companies that are required to comply with Ind AS.

Place: Delhi

Date: 13.11.2020

For Supreme Commercial Enterprises Ltd.



(Sita Ram Gupta)
Director
DIN: 00053970

SUPREME COMMERCIAL ENTERPRISES LIMITED

Statement of Consolidated Cash Flow

Particular	As on 30th September, 2020	As on 31st March, 2020
A. Cash flow from operating activities:		
Profit before tax	680.80	2,452.35
Adjustments for:		
Depreciation and amortization expenses	2,212.91	4,834.71
Rental Income	(60.00)	(120.00)
Finance Cost	2,664.61	7,602.37
Operating profit before working capital changes	5,498.31	14,769.43
Adjustments for changes in Working Capital :		
(Increase)/decrease in loans - non current	(1,707.76)	(216.98)
(Increase)/decrease in inventories	(4,222.60)	20,606.24
(Increase)/decrease in trade receivables	1,971.17	274.07
(Increase)/decrease in other financial assets (current)	1,416.56	1,490.62
(Increase)/decrease in other Non- current assets	-	30.94
Increase/(decrease) in other non-current Liabilities & Provisions	12,863.80	(10.55)
Increase/(decrease) in other current Liabilities	(6,449.66)	(4,087.31)
Increase/(decrease) in trade payables	2,801.09	(15,898.11)
Increase/(decrease) in other financial liabilities	(24,299.82)	156.17
(Increase)/decrease in other current assets	64.94	781.93
Cash Generated From/(Used In) Operations	(12,063.61)	17,896.45
Income Tax (Paid) / Refunds	(111.53)	(506.56)
Deffered Tax Liability	-	(270.10)
Net cash flow from/ (used in) operating activities (A)	(12,175.15)	17,119.79
B. Cash flow from investing activities:		
Rental Income	60.00	120.00
Payments for purchase of property, plant and equipment and capital work in progress	55.60	3,746.03
Net cash flow from/ (used in) investing activities (B)	115.60	3,866.03
C. Cash flow from financing activities		
Proceeds from short term borrowings	744.39	(14,036.65)
Proceeds from long term borrowings	13,475.84	236.38
Finance Cost	(2,664.61)	(7,602.37)
Net cash flow from/ (used in) financing activities (C)	11,555.62	(21,402.64)
Net increase/(decrease) in cash and cash equivalents (A+B+C)	(503.94)	(416.82)
Cash and Cash equivalents at the beginning of the year	889.29	1,306.12
Net increase/(decrease) in temporary overdraft	385.35	889.30
Cash and Cash equivalents at the end of the year	385.35	889.29

Place: New Delhi

Date: 13.11.2020

For Supreme Commercial Enterprises Ltd.

(Signature)

(Sita Ram Gupta)

Director

DIN: 00053970

(Stamp)