

**NEETI & ASSOCIATES**  
Chartered Accountants

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

**Independent Auditor's 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 ended December 31, 2022 and year to date from April 01 to December 31, 2022 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: 14.02.2023

For NEETI & ASSOCIATES  
Chartered Accountants  
Asaf Ali Road  
New Delhi  
110002  
Member Ship Number: 502626  
Proprietor  
FRN: 026464N

UDIN-23502626BGZHJP3493

**Independent Auditor's 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)**

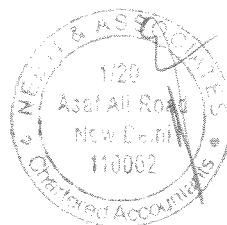
Review Report to,  
The Board of Directors,  
M/s. Supreme Commercial Enterprises Limited

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 December 31, 2022 and year to date from April 01, 2022 to December 31, 2022 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 14, 2023, 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: 14.02.2023

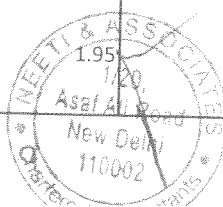
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For NEETI & ASSOCIATES  
Chartered Accountants  
1/20,  
Asaf Ali Road  
New Delhi  
110002  
*Neeti Mittal*  
(Neeti Mittal)  
Member Ship Number: 502626  
Proprietor  
FRN: 026464N

**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 Standalone Unaudited Results for the Quarter and 9 Months Ended 31st December, 2022**

Particulars	(Rs. In Lacs)					
	3 months ended (31/12/2022)	Preceding 3 months ended (30/09/2022)	Corresponding 3 months ended in the previous year (31/12/2021)	Nine Months to date figs for current period ended (31/12/2022)	Nine Months to date figs for current period ended (31/12/2021)	Previous year ended (31/03/2022)
(Refer Notes Below)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
<b>1. Income from Operations</b>						
(a) Net Sales/Income from Operations (Net of excise duty)	100.01	76.78	109.09	245.62	256.83	334.89
(b) Other Income	0.47	0.30	0.30	1.07	0.90	1.36
<b>Total income from Operations (net)</b>	<b>100.48</b>	<b>77.08</b>	<b>109.39</b>	<b>246.69</b>	<b>257.73</b>	<b>336.25</b>
<b>2. Expenses</b>						
(a) Cost of Materials consumed	0.00	0.00	0.00	0.00	0.00	0.00
(b) Purchase of stock-in-trade	0.00	0.00	0.00	0.00	0.00	0.00
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	0.00	0.00	0.00	0.00	0.00	0.00
(d) Employee benefits expense	79.65	73.52	91.94	213.05	219.39	315.19
(e) Depreciation and amortisation expense	0.00	0.00	0.00	0.00	0.00	0.00
(f) Finance Costs	0.00	0.00	0.00	0.00	0.00	0.00
(g) Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	20.10	1.10	14.02	29.33	29.81	10.84
<b>Total Expenses</b>	<b>99.74</b>	<b>74.62</b>	<b>105.96</b>	<b>242.39</b>	<b>249.20</b>	<b>326.03</b>
<b>3- Profit / (Loss) from ordinary activities after finance costs but before exceptional items (1 - 2)</b>	<b>0.74</b>	<b>2.47</b>	<b>3.43</b>	<b>4.31</b>	<b>8.52</b>	<b>10.23</b>
4- Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
<b>5-Profit / (Loss) from ordinary activities before tax (3-4)</b>	<b>0.74</b>	<b>2.47</b>	<b>3.43</b>	<b>4.31</b>	<b>8.52</b>	<b>10.23</b>
6- Tax expense	0.00	0.52	0.00	1.16	0.00	2.88
<b>7-Net Profit / (loss) from ordinary activities before (5-6)</b>	<b>0.74</b>	<b>1.95</b>	<b>3.43</b>	<b>3.15</b>	<b>8.52</b>	<b>7.35</b>
8. Extraordinary items (net of tax expense _____ Lakhs)	0.00	0.00	0.00	0.00	0.00	0.00
<b>9. Net Profit / (Loss) for the period (7 - 8)</b>	<b>0.74</b>	<b>1.95</b>	<b>3.43</b>	<b>3.15</b>	<b>8.52</b>	<b>7.35</b>
Tax Expense from discontinued operations	0.00	0.00	0.00	0.00	0.00	0.00
10. Share of Profit / (loss) of associates *	0.74	1.95	3.43	3.15	8.52	7.35
11. Minority Interest*	0.00	0.00	0.00	0.00	0.00	0.00
<b>12. Net Profit / (Loss) after taxes, minority interest and share of profit / (loss) of associates (9 -10-11) *</b>	<b>0.74</b>	<b>1.95</b>	<b>3.43</b>	<b>3.15</b>	<b>8.52</b>	<b>7.35</b>



Particulars	3 months ended (31/12/2022)	Preceding 3 months ended (30/09/2022)	Corresponding 3 months ended in the previous year (31/12/2021)	Nine Months to date figs for current period ended (31/12/2022)	Nine Months to date figs for current period ended (31/12/2021)	Previous year ended (31/03/2022)
(Refer Notes Below)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
13. Paid-up equity share capital (Face Value of the Share shall be indicated)	53.57	53.57	53.57	53.57	53.57	53.57
14. Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year						165.50
<b>15-Earning per share of Rs. 10/- each for continuing operations</b>						
(a) Basic	0.14	0.36	0.64	0.59	1.59	1.37
b) Diluted	0.14	0.36	0.64	0.59	1.59	1.37
See accompanying note to the Financial Results						

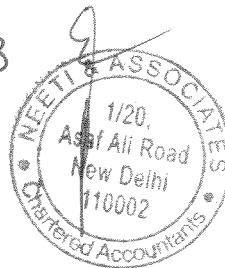
**Note**

1. The statement has been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 14th February 2023.
2. This financial results have been prepared in accordance with the Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Companies Act, 2013 read with the rules thereunder.
3. The statutory auditors have carried out a limited review of the accounts for the quarter ended 31.12.2022
4. Figures have been regrouped and re-arrange wherever necessary.

Place: Delhi

Date: 14/02/2023

UDIN-23502626BGZHJP3493



For Supreme Commercial Enterprises Ltd.

(Sita Ram Gupta)

Director

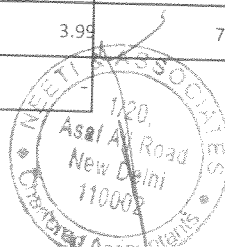
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**SUPREME COMMERCIAL ENTERPRISES LIMITED**  
 Regd. Office- Y-4-A-C, Loha Mandi, Naraina, New Delhi-110028  
 PH NO: 9350150766 EMAIL ID:-supremecommercial@gmail.com  
 CIN: L51909DL1983PLC016724

**Statement of Consolidated Un-audited Results for the Quarter and 9 Months Ended 31st December, 2022**

(Rs. In Lacs)

Particulars	3 months ended (31/12/2022)	Preceding 3 months ended (30/09/2022)	Preceding 3 months ended (30/06/2022)	Corresponding 3 months ended in the previous year (31/12/2021)	Nine Months to date figures for current period ended (31/12/2022)	Nine Months to date figures for the previous year ended (31/12/2021)	Previous year ended (31/03/2022)
(Refer Notes Below)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
<b>1. Income from Operations</b>							
(a) Net Sales/Income from Operations	177.59	262.77	159.49	210.21	599.85	624.05	880.10
(b) Other Operating Income	0.47	0.30	0.58	0.46	1.35	1.40	3.32
<b>Total income from Operations (net)</b>	<b>178.06</b>	<b>263.07</b>	<b>160.07</b>	<b>210.67</b>	<b>601.20</b>	<b>625.46</b>	<b>883.42</b>
<b>2. Expenses</b>							
(a) Cost of Materials consumed	44.52	13.83	32.10	52.95	90.45	130.31	173.37
(b) Purchase of stock-in-trade	0.00	-	-	-	-	0.00	0.00
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-43.67	82.26	-13.49	-25.37	25.10	-9.36	49.97
(d) Employee benefits expense	105.53	101.11	89.37	117.08	289.58	289.68	423.38
(e) Depreciation and amortisation expense	12.04	12.04	12.04	12.08	36.12	36.26	48.11
(f) Finance Costs	9.135945034	9.51	9.88	11.26	28.53	31.91	39.13
(g) Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	46.87	26.04	24.37	34.36	103.71	106.38	110.25
<b>Total Expenses</b>	<b>174.43</b>	<b>244.79</b>	<b>154.26</b>	<b>202.36</b>	<b>573.49</b>	<b>585.18</b>	<b>844.22</b>
<b>3 Profit / (Loss) from ordinary activities after finance costs but before exceptional items (5 + 6)</b>	<b>3.63</b>	<b>18.28</b>	<b>5.80</b>	<b>8.32</b>	<b>27.72</b>	<b>40.28</b>	<b>39.20</b>
4. Exceptional Items	0.00	0.00	-	-	-	0.00	0.00
<b>5. Profit / (Loss) from ordinary activities before tax (3-4)</b>	<b>3.63</b>	<b>18.28</b>	<b>5.80</b>	<b>8.32</b>	<b>27.72</b>	<b>40.28</b>	<b>39.20</b>
6. Tax expense	0.65	3.96	1.82	0.73	6.43	4.76	14.00
<b>7. Net Profit / (Loss) from ordinary activities after tax (5-6)</b>	<b>2.98</b>	<b>14.32</b>	<b>3.99</b>	<b>7.58</b>	<b>21.29</b>	<b>35.51</b>	<b>25.21</b>
8. Extraordinary items (net of tax expense _____ Lakhs)	0.00	0.00	-	-	-	0.00	0.00
<b>9. Net Profit / (Loss) for the period (7 - 8)</b>	<b>2.98</b>	<b>14.32</b>	<b>3.99</b>	<b>7.58</b>	<b>21.29</b>	<b>35.51</b>	<b>25.21</b>
10. Share of Profit / (loss) of associates *	0.00	0.00	-	-	-	0.00	0.00



11. Minority Interest*	0.00	0.00				0.00	0.00
12. Net Profit / (Loss) after taxes, minority interest and share of profit / (loss) of associates (9 -10-11) *	2.98	14.32	3.99	7.58	21.29	35.51	25.21
13. Paid -up equity share capital (Face Value of the Share shall be indicated)	53.57	53.57	53.57	53.57	53.57	53.57	53.57
14. Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year							
15. Earning per share of Rs. 10/- each for continuing operations							
(a) Basic	0.56	2.67	0.74	1.42	3.97	6.63	4.71
(b) Diluted	0.56	2.67	0.74	1.42	3.97	6.63	4.71
See accompanying note to the Financial Results							

**Note**

- 1.The statement has been reviewed by the Audit Committee and approved by the Board of Directors at it's meeting held on 14th February 2023.
- 2.This financial results have been prepared in accordance with the Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Companies Act, 2013 read with the rules thereunder.
- 3.The statutory auditors have carried out a limited review of the accounts for the quarter ended 31.12.2022

Figures ha

Place: New Delhi  
Date: 14/02/2023

For Supreme Commercial Enterprises Lt.

UDIN-23502626BGZHJP3493

