

P.D. MITTAL & COMPANY,
CHARTERED ACCOUNTANTS,

MITTAL BHAWAN
70, DARYA GANJ
NEW DELHI-110002
PH. NO.65169313

Independent Auditor's Report on Quarterly and Year to Date Standalone 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 of
Supreme Commercial Enterprises Limited

We have audited the accompanying standalone quarterly and year to date standalone financial results of **M/s SUPREME COMMERCIAL ENTERPRISES LIMITED** ("the Company"), for the Quarter and year ended March 31, 2024 ("the Statement"), attached herewith being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

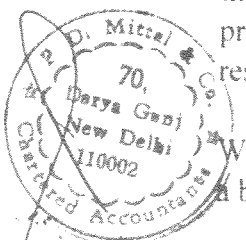
In our opinion and to the best of our information and according to the explanations given to us these quarterly financial results as well as the year to date results:

- i. are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard ; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards, and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information for the year ended March 31, 2024.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those SAs are further described in the Auditor's Responsibilities for the Audit of the Annual Financial Results section of our report. We are independent of the Company, in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act, and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the annual financial results.



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Management's and Board of Directors' Responsibilities for the Annual Financial Results

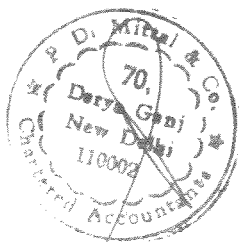
These annual financial results have been prepared on the basis of the annual financial statements. The Company's Management and the Board of Directors are responsible for the preparation and presentation of these annual financial results that give a true and fair view of the net profit/ loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act 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 provisions 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 judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the annual financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the annual financial results, the Management and 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 operations, or has no realistic alternative but to do so. The Board of Directors is responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Annual Financial Results

Our objectives are to obtain reasonable assurance about whether the annual financial results as a whole are free from material misstatement whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements 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 annual financial results.

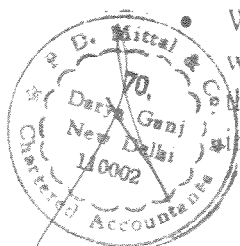


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As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the annual 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.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the financial results made by the Management and Board of Directors.
- Conclude on the appropriateness of the Management and 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 appropriateness of this assumption. 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 annual 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
- Evaluate the overall presentation, structure and content of the annual financial results, including the disclosures, and whether the annual 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 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 the relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguard.



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Other Matter


The entire audit finalization process was carried from remote locations i.e. other than the office of the Company where books of account and other records are kept, based on data/ details of financials information provided to us through digital medium, owing to COVID-19. Thus, our attendance, inter alia, at the physical inventory verification done by the management was impracticable under the circumstances. Being constrained, we resorted to and relied upon the results of the related alternate procedures to obtain sufficient and appropriate audit evidence for the significant matters in the course of our audit. Our report is not modified in respect of this matter.

The annual financial results include the results for the quarter ended March 31, 2024 being the balancing figures between the audited figures in respect of the full financial year and the published audited year to date figures up to the third quarter of the current financial year which were subjected to audit by us.

Place: New Delhi
Dated: 30.05.2024

UDIN-24009459BKBOP15345

For P.D. Mittal & Company
Chartered Accountants
Registration Number: 11320N



(P.D. Mittal)
Chartered Accountant
Membership no. 009459

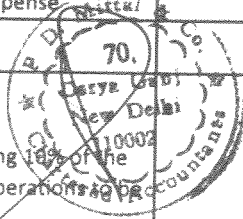
SUPREME COMMERCIAL ENTERPRISES LIMITED

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

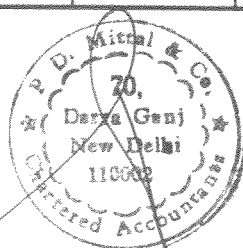
Statement of Standalone Audited Results for the Quarter and yearly Ended 31st March, 2024

(Rs. In Lacs)

Particulars	3 months ended (31/03/2024)	3 months ended (31/12/2023)	Corresponding 3 months ended in the previous year (31/03/2023)	Year ended (31/03/2024)	Previous year ended (31/03/2023)
(Refer Notes Below)	(Audited)	(Un-audited)	(Audited)	(Audited)	(Audited)
1. Income from Operations					
(a) Net Sales/Income from Operations (Net of excise duty)	86.45	113.08	65.74	353.16	311.36
(b) Other Operating Income	1.29	0.91	1.01	3.34	2.09
Total income from Operations (net)	87.74	113.99	66.75	356.50	313.45
2. Expenses					
(a) Cost of Materials consumed		0	-	0	-
(b) Purchase of stock-in-trade		0	-	0	-
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade		0	-	0	-
(d) Employee benefits expense	75.50	83.30	63.46	307.91	296.44
(e) Depreciation and amortisation expense		0.00	-	0	-
(f) Finance Costs		0.00	-	0	-
(g) Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations as shown separately)	8.31	27.76	1.26	39.01	10.67
Total Expenses	83.82	111.06	64.72	346.93	307.11
3. Profit / (Loss) from ordinary activities before exceptional items (1 -2)	3.92	2.93	2.03	9.57	6.34
4. Exceptional Items		0.00	-		
5. Profit / (Loss) from ordinary activities before tax (3-4)	3.92	2.93	2.03	9.57	6.34
6. Tax expense	0.76	0.74	0.35	2.18	1.50
7. Net Profit / (Loss) from ordinary activities after tax (5-6)	3.16	2.19	1.68	7.39	4.83
8. Extraordinary items (net of tax expense _____ Lakhs)		0.00	-	0	
9. Net Profit / (Loss) for the period (7 -8)	3.16	2.19	1.68	7.39	4.83



Particulars	3 months ended (31/03/2024)	3 months ended (31/12/2023)	Corresponding 3 months ended in the previous year (31/03/2023)	Year ended (31/03/2024)	Previous year ended (31/03/2023)
10. Share of Profit / (loss) of associates *		0.00	-	0	
11. Minority Interest*		0.00	-	0	
12. Net Profit / (Loss) after taxes, minority interest and share of profit / (loss) of associates (9-10-11) *	3.16	2.19	1.68	7.39	4.83
13. Paid -up equity share capital (Face Value of the Share shall be indicated)	53.57	53.57	53.57	53.57	53.57
14. Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year				185.24	177.85
15.i Earnings Per Share (before extraordinary items) (of ` ___/- each) (not annualised):					
(a) Basic	0.59	0.41	0.31	1.38	0.90
(b) Diluted	0.59	0.41	0.31	1.38	0.90
16.ii Earnings Per Share (after extraordinary items) (of ` ___/- each) (not annualised):					
(a) Basic	0.59	0.41	0.31	1.38	0.90
(b) Diluted	0.59	0.41	0.31	1.38	0.90
See accompanying note to the Financial Results					



For SUPREME COMMERCIAL ENTERPRISES LIMITED

Sum
Director

SUPREME COMMERCIAL ENTERPRISES LIMITED

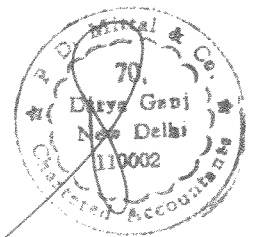
Regd. Office- Y-4-A-C, Loha Mandi, Naraina, New Delhi- 110028

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	Amount in Lacs	
	As on 31st March, 2024	As on 31st March, 2023
	Audited	Audited
Assets		
1 Non - Current Assets		
(a) Property, Plant and Equipment	0.05	0.05
(b) Investment property	1240.00	1240.00
(c) Investments in subsidiaries, associate, and joint venture	148.91	148.91
(d) Financial Assets		
(i) Loans	0.54	0.54
(e) Deferred tax assets (net)		0.00
Other Non-current Assets		
2 Current Assets		
(a) Financial Assets		
(i) Trade receivables	67.03	60.88
(ii) Cash and cash equivalents	27.87	15.17
(iii) Loans		
(iv) Other financial assets	4.88	9.95
(b) Other Current Assets	2.19	1.82
Total Assets	1491.47	1477.32
II Equity And Liabilities		
1 Equity		
(a) Equity Share Capital	53.57	53.57
(b) Other Equity	1400.96	1393.57
Current Liabilities		
(a) Other Financial Liabilities	36.94	30.17
(B) Short Tem Provisions		
Total of Equity and Liabilities	1491.47	1477.32



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 30th May, 2024. 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

For Supreme Commercial Enterprises Ltd.

Date: 30.05.2024

For SUPREME COMMERCIAL ENTERPRISES LIMITED
(Sita Ram Gupta)

Director

Director

DIN: 000530701

SUPREME COMMERCIAL ENTERPRISES LIMITED
Standalone Statement of Standalone Cash Flow

Amount in Lacs

Particular	As on 31st March, 2024	As on 31st March, 2023
A. Cash flow from operating activities:		
Profit before tax	9.57	6.34
Adjustments for:		
Depreciation and amortization expenses		
Rental Income	(3.00)	(1.20)
Interest Income	(0.34)	(0.89)
Finance Cost		
Operating profit before working capital changes	6.23	4.25
Adjustments for changes in Working Capital :		
Increase/(decrease) in other liabilities	6.77	(3.71)
(Increase)/decrease in trade receivables	(6.15)	3.05
(Increase)/decrease in Non-current loans	-	-
(Increase)/decrease in other financial assets (current)	5.07	0.98
Increase/(decrease) in loans - non current	(0.37)	(1.82)
Cash Generated From/(Used In) Operations	11.55	2.75
Income Tax (Paid) / Refunds	(2.18)	(1.33)
Deferred Tax Liability		
Net cash flow from/ (used in) operating activities (A)	9.37	1.42
B. Cash flow from investing activities:		
Rental Income	3.00	1.20
Interest Income	0.34	0.89
Payments for purchase of property, plant and equipment and capital work in progress		
Net cash flow from/ (used in) investing activities (B)	3.34	2.09
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)	12.71	3.51
Cash and Cash equivalents at the beginning of the year	15.17	11.66
Cash and Cash equivalents at the end of the year	27.87	15.17
	0.0	0.0

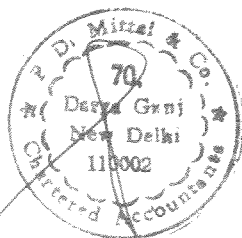
Place: New Delhi
Date: 30/05/2024

For Supreme Commercial Enterprises Ltd.

(Signature)
FOR SUPREME COMMERCIAL ENTERPRISES LIMITED

(Sita Ram Gupta)
Director
DIN: 00053970

Director



P. D. MITTAL & COMPANY,
CHARTERED ACCOUNTANTS,

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Independent Auditor's Report on Consolidated Quarterly and Year to Date Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing obligation and Disclosure Requirements) Regulations, 2015 (as amended)

To Board of Directors of
Supreme Commercial Enterprises Limited

Opinion

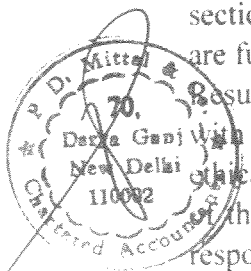
We have audited the accompanying Statement of Consolidated Financial Results of **Supreme Commercial Enterprises Limited** ("the company") and its associate for the quarter ended 31st March, 2024, and year ended 31st March, 2024 ("the Statement"), attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, and based on the consideration of the reports of the other auditors on separate audited financial statements/ financial information of associate, the Statement:

- a. includes the results of the associate, **Star Wire (India) Engineering Limited**
- b. is presented in accordance with the requirements of Regulation 33 of the Listing Regulations, as amended; and
- c. gives a true and fair view, in conformity with the applicable accounting standards, and other accounting principles generally accepted in India, of consolidated total comprehensive income (comprising of net loss) and other financial information of the Company for the quarter ended March 31, 2024 as well as the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Results section of our report. We are independent of the Company and its associate in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of 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 obtained by us and other auditor in terms of their report referred to in "Other Matter" paragraph below, is sufficient and appropriate to provide a basis for our opinion.



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Management's Responsibilities for the Consolidated Financial Results

The Statement has been prepared on the basis of the consolidated annual financial statements. The Company's Board of Directors are responsible for the preparation and presentation of these consolidated financial results that give a true and fair view of the net loss and other comprehensive income and other financial information of the Company including its associate in accordance with the applicable accounting standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Board of Directors of the Company and of its associate are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the company and its associate and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the statement by the Directors of the Company, as aforesaid.

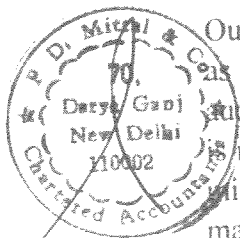
In preparing the consolidated financial results, the respective Board of Directors of the company and of its associate are responsible for assessing the ability of the company and of its associate to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the company and of its associate are responsible for overseeing the financial reporting process of the company and of its associate.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the consolidated financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements 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 consolidated financial results.

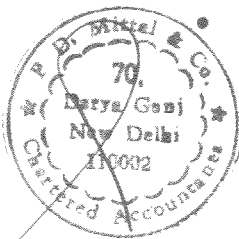
As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:



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- Identify and assess the risks of material misstatement of the consolidated 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.
- 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.
- Evaluate the appropriateness of accounting policies used and the reasonableness of 'accounting estimates and related disclosures made by the Board of Directors.
- 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 ability of the company and its associate 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 consolidated 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 and its associate to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial results, including the disclosures, and whether the consolidated financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the company and its associate to express an opinion on the consolidated Financial Results. We are responsible for the direction, supervision and performance of the audit of financial information of such entity included in the consolidated financial results of which we are the independent auditors. For the other entity included in the consolidated Financial Results, which has been audited by other auditors, such other auditor remains responsible for the direction, supervision and performance of the audits carried out by him. We remain solely responsible for our audit opinion.



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Other Matter

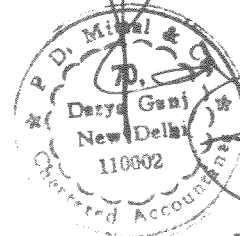
The Statement includes the results for the quarter ended March 31, 2024 being the balancing figures between the audited figures in respect of the full financial year ended March 31, 2024 and the published unaudited year to date figures up to the end of the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

Our opinion on the Statement is not modified in respect of above matters.

Place: New Delhi
Dated: 30.05.2024

UDIN-24009459BKBOPH3757

For P.D. Mittal & Company
Chartered Accountants
Firm Registration Number: 11320N



(P.D. Mittal)
Chartered Accountant
Membership no. 009459

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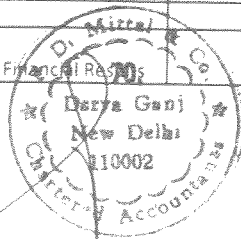
Statement of Consolidated Audited Results for the Quarter and year Ended 31st March, 2024

Particulars	(Rs. Amount in Lacs)				
	3 months ended (31/03/2024)	Preceding 3 months ended (31/12/2023)	Corresponding 3 months ended in the previous year (31/03/2023)	Year ended (31/03/2024)	Previous Year ended (31/03/2023)
(Refer Notes Below)	(Audited)	(Un-audited)	(Audited)	(Audited)	(Audited)
1. Income from Operations					
(a) Net Sales/Income from Operations (Net of excise duty)	150.76	151.48	216.13	636.68	815.98
(b) Other Operating Income	0.69	1.25	1.41	4.55	2.76
Total Income from Operations (net)	151.46	152.74	217.54	641.23	818.74
2. Expenses					
(a) Cost of Materials consumed	15.29	10.29	13.32	58.61	103.77
(b) Purchase of stock-in-trade		-			
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	42.49	(29.91)	83.70	0.74	108.80
(d) Employee benefits expense	25.82	104.15	92.17	424.95	401.68
(e) Depreciation and amortisation expense	11.11	11.13	8.35	44.50	44.47
(f) Finance Costs	10.47	8.56	8.04	36.17	36.59
(g) Other expenses	12.76	46.49	17.17	75.89	100.93
Total Expenses	117.94	150.72	222.75	640.87	796.23
3. Profit / (Loss) from operations and exceptional items (1-2)	33.51	2.02	(5.21)	0.36	22.51
4. Exceptional Items		-			
5. Profit / (Loss) from ordinary activities before tax (3-4)	33.51	2.02	(5.21)	0.36	22.51
6. Tax expense	(0.92)	0.74	3.64	1.21	11.37
7. Net Profit / (Loss) from ordinary activities after tax (5-6)	34.44	1.28	(8.85)	(0.85)	11.13
8. Extraordinary items (net of tax expense _____ Lakhs)		-			
9. Net Profit / (Loss) for the period (7-8)	34.44	1.28	(8.85)	(0.85)	11.13
10. Share of Profit / (loss) of associates *		-			
11. Minority Interest*		-			
12. Net Profit / (Loss) after taxes, minority interest and share of profit / (loss) of associates (9-10-11) *	34.44	1.28	(8.85)	(0.85)	11.13
13. Paid-up equity share capital (Face Value of the Share shall be indicated) Face Value of Shares Rs 10	53.57	53.57	53.57	53.57	53.57
14. Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year				540.12	540.97
15. i Earnings Per Share (before extraordinary items) (of _____/- each) (not annualised):					
(a) Basic	6.43	0.24	(1.65)	(0.16)	2.08
(b) Diluted	6.43	0.24	(1.65)	(0.16)	2.08
15. ii Earnings Per Share (after extraordinary items) (of _____/- each) (not annualised):					
(a) Basic	6.43	0.24	(1.65)	(0.16)	2.08
(b) Diluted	6.43	0.24	(1.65)	(0.16)	2.08

See accompanying note to the Financial Results

Place: Delhi

Date: 30.05.2024



For Supreme Commercial Enterprises Ltd.

For SUPREME COMMERCIAL ENTERPRISES LIMITED

(Sita Ram Gupta)
Director
DIN: 00053970

Director

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

			Amount in lacs	
Particulars			As on 31st March, 2024	As on 31st March, 2023
			Audited	Audited
Assets				
I	Non - Current Assets			
	(b)	Investment property	1,240.00	1,240.00
	(c)	Intangible Assets	(0.00)	0.06
	(d)	Intangible Assets under Development		
	(e)	Financial Assets		
	(i)	Loans	5.29	5.29
	(ii)	Others		-
	(f)	Deferred tax assets (net)	-	-
	(g)	Other Non-current Assets		
	(a)	Property, Plant and Equipment	805.96	848.15
	(a)	Inventories	84.54	77.38
	(b)	Financial Assets		
	(i)	Trade receivables	178.77	116.64
	(ii)	Cash and cash equivalents	28.06	15.36
	(iii)	Bank Balances other than (ii) above	13.41	9.92
	(iv)	Loans	0.74	0.27
	(v)	Other financial assets	9.26	14.40
	(b)	Other Current Assets	10.38	10.09
		Total Assets	2,376.42	2,337.56
II	Equity And Liabilities			
1	Equity			
	(a)	Equity Share Capital	53.57	53.57
	(b)	Other Equity	1,755.84	1,756.69
2	Non-Current Liabilities			
	(i)	Financial Liabilities		
	(a)	Borrowings	-	12.10
	(b)	Others	9.22	8.56
	(ii)	Deferred tax Liabilities (net)	32.70	33.35
3	Current Liabilities			
	(i)	Financial Liabilities	449.91	409.00
	(ii)	Borrowings	68.00	43.95
	(iii)	Trade Payables	7.17	20.33
	(iv)	Other Financial Liabilities	-	-
	(v)	Short Term Provisions		
		Total of Equity and Liabilities	2,376.42	2,337.56

0 (0)

Note:

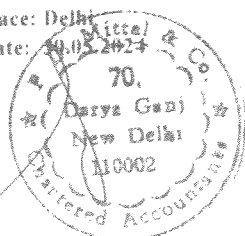
1. Directors at its meeting held on 30th May, 2023. The above results have also been reviewed by the Statutory Auditors.

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: 10.05.2024



For Supreme Commercial Enterprises Ltd.

For SUPREME COMMERCIAL ENTERPRISES LIMITED
(Sita Ram Gupta)
Director
DIN: 00053970

Director

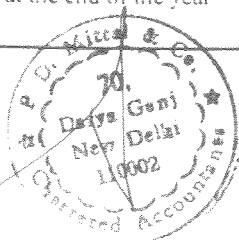
SUPREME COMMERCIAL ENTERPRISES LIMITED

Statement of Consolidated Cash Flow

Amount in lacs

Particular	As on 31st March, 2024	As on 31st March, 2023
Cash flow from operating activities:		
Profit before tax	0.36	22.51
Adjustments for:		
Depreciation and amortization expenses	44.50	44.47
Rental Income	(3.00)	(1.20)
Interest Income	(0.91)	(1.56)
Finance Cost	35.65	34.73
Operating profit before working capital changes	76.60	98.95
Adjustments for changes in Working Capital :		
(Increase)/decrease in loans - non current	-	-
(Increase)/decrease in inventories	(7.16)	107.18
(Increase)/decrease in trade receivables	(62.13)	95.64
(Increase)/decrease in other financial assets (current)	5.14	0.61
(Increase)/decrease in other Non- current assets	-	-
Increase/(decrease) in other non-current Liabilities & Provisions	0.02	8.06
Increase/(decrease) in other current Liabilities	-	(1.14)
Increase/(decrease) in trade payables	(13.16)	(197.10)
Increase/(decrease) in other financial liabilities	40.91	(5.45)
(Increase)/decrease in other current assets	(0.76)	(3.82)
Cash Generated From/(Used In) Operations	39.46	102.94
Income Tax (Paid) / Refunds	(1.88)	(4.10)
Deffered Tax Liability	0.67	(7.27)
Net cash flow from/ (used in) operating activities (A)	38.26	91.57
Cash flow from investing activities:		
Rental Income	3.00	1.20
Interest Income	0.91	1.56
Payments for purchase of property, plant and equipment and capital work in progress	(2.25)	(18.00)
Net cash flow from/ (used in) investing activities (B)	1.66	(15.24)
Cash flow from financing activities		
Proceeds from short term borrowings	(12.10)	(12.29)
Proceeds from long term borrowings	24.04	(27.92)
Finance Cost	(35.65)	(34.73)
Net cash flow from/ (used in) financing activities (C)	(23.71)	(74.95)
Net increase/(decrease) in cash and cash equivalents (A+B+C)	16.20	1.38
Cash and Cash equivalents at the beginning of the year	25.27	23.89
Net increase/(decrease) in temporary overdraft	41.47	25.27
Cash and Cash equivalents at the end of the year	41.47	25.27
	0.00	0.00

at: New Delhi
Date: 30.05.2024



For SUPREME COMMERCIAL ENTERPRISES LIMITED

(Signature)

(Sita Ram Gupta)
Director
DIN: 00053970

Director