# 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, 2023 and year to date from April 01 to September 30, 2023 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: 14.11.2023

New Dath Neeti Mittal)
Member Ship Number: 502626
Proprietor

For NEETI & ASSOCIATES
Chartered Accountants

FRN: 026464N

### **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 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, 2023 and year to date from April 01, 2023 to September 30, 2023 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/CMD114412019 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, 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** 

Phone:- 65169313 1/20, Asaf Ali Road, 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.

For NEETI & ASSOCIATES

Chartered Accountants

1/20. Asaf Ali R**AJU** New De**l**ni

(Neeti Mittal)

Member Ship Number: 502626

Proprietor FRN: 026464N

Place: New Delhi Dated: 14.11.2023

Regd. Office- Y-4-A-C. Loha Mandi, Naraina, New Delhi- 110028 PH NO: 9350150766 EMAIL ID:-supremecommercial  $\widehat{q}$  gmail.com CIN: L51909DL1983PLC016724

#### Statement of Consolidated Unaudited Results for the Quarter and Half Year Ended 30th September, 2023

(Rs. In Lacs

						(Rs. In Lacs
Particulars	3 months ended (30/09/2023)	Preceding 3 months ended (30/06/2023)	Corresponding 3 months ended in the previous year (30/09/2022)	Half Year to date figures for current period ended (30/09/2023)	Half Year to date figures for current period ended (30/09/2022)	Previous year endec (31/03/2023)
(Refer Notes Below)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited
1. Income from Operations	,					
(a) Net Sales/Income from Operations	145.10	102.88	262.77			0.45.00
(Net of excise duty) (b) Other Income	1.01	0.30	0.30	247.98 1.31	422.26 0.88	815.98 2.76
Total income from Operations (net)	146.11	103.18	263,07	249.29	423.14	
	140.11	103.10	200.07	#** / · · · /	74011	
2. Expenses (a) Cost of Materials consumed	21.68	11.35	13.83	33.03	45.93	103.77
(a) Cost of Materials consumed (b) Purchase of stock-in-trade	21.00	11.33	13.00	33.03	0,00	
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-14.35	2.51	82.26		68.77	
(d) Employee benefits expense	99.35	91.99	101.11	-11.84 191.34	190,48	401.68
(e) Depreciation and amortisation expense	11.13	11.13	12.04	22.26	24.08	
(f). Finance Costs	8.78	8.34	9.51	17.11	19.39	36.59
(g) Other expenses(Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	18.97	17.51	26.04	36.48	50.41	100.93
Total Expenses	145.56	142.83	244.79	288.39	399.05	796.23
Profit / (Loss) from ordinary activities after finance costs but before exceptional items (5 + 6)	0.55	-39.65	18.28	-39.10	24.08	22.5:
Exceptional Items		0.00	0			0.00
.Profit / (Loss) from ordinary activities before tax (7 + 8)	0.55	-39.65	18.28	-39.10	24.08	22.5:
Tax expense	0.31	0.38	3.96	0.69	5.77	11.37
Profit/ Loss for the period from Continuing	0.24	-40.03	14.32	-39.79	18.31	11.1:
Operations						
Profit/ Loss from Discontinued Operations		0.00			0.00	
Tax Expense from discontinued operations		0.00	0	_	0.00	0.00
Profit/ Loss from dicontinued operation (after Tax)	TO A TO THE PARTY OF THE PARTY	0.00	0.00	0.00	0.00	0.00
Profit/ Loss for the period from Continuing Operations	0.24	-40.03	14.32	-39.79	18.31	man control of the state of the
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)	53.57	53.57	53.57	53.57	S3.57	53.57
Earning per share of Rs. 10/- each for continuing operations			d digram milkelina			Control of the Contro
(a) Basic	0.04	(7.47)	2.67	(7.43)	3.42	2.08
b) Diluted	0.04	-7.47	2.67	-7.43	3.42	2.08
See accompanying note to the Financial Results			Polit di militari di mana	assequent special control of the con		Target Prince Annual Control C

Place: Delhi Date: 14.11.2023 Asaf Air Road on New Dahi

For Supreme Commercial Enterprises Ltd.

FOR SUPPREME COMMERCIAL ENTERPRISES LIMITED

(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		rs	As on 30 September, 2023	As on 30 September, 2022	As on 31st March, 2023	
			Cnaudited	Unaudited	Audited	
Ass	parametera					
1	Non	- Current Assets				
	(a)	Property, Plant and Equipment	826.21	863.69	848.15	
	(b)	Investment property	1,240.00	1,240.00	1,240,00	
	(c)	Intangible Assets	148.97	0.10	(1,1)(3	
	(d)	Intangible Assets under Development				
	(e)	Financial Assets				
		(i) Loans	5.29	5.29	5.29	
		(ii) Others		796	~	
	(f)	Deferred tax assets (net)	1	20	-	
	(g)	Other Non-current Assets				
2	Cur	rent Assets				
	(a)	Inventories	89.22	115.91	77.38	
	(b)	Financial Assets				
		(i) Trade receivables	97.30	215.85	116.64	
		(ii) Cash and cash equivalents	0.59	0.29	15.36	
		(iii) Bank Balances other than (ii) above	26.42	20.15	9.92	
		(iv) Loans	0.40	0.62	0.27	
		(v) Other financial assets	46.55	40.67	14.40	
10.000000000000000000000000000000000000	(b)	Other Current Assets	10.91	5.75	10.09	
- Large CONTINUES		Total Assets	2,491.86	2,508.33	2,337.56	
N N	Equ	ity And Liabilites				
1		Equity				
		(a) Equity Share Capital	101.57	53.57	53.57	
		(b) Other Equity	1,817.87	1,762.42	1,756.69	
2		Non-Current Liabilities		*		
-	(i)	Financial Liabilities		-		
	(a)	Borrowings	5.60	18.36	12.10	
	(b)	Others	8.80	7.93	8.56	
	(iii)	Deferred tax Liabilities (net)	33.37	28.49	33.35	
3		Current Liabilities				
	(i)	Financial Liabilities	234.15	236.05	409.00	
***************************************	(ii)	Borrowings	85.86	99.29	43.95	
	(iii)	Trade Payables	27.79	105.85	20.33	
	(iv)	Other Financial Liabilities	175.77	195.85	-	
	(v)	Short Term Provisions	1.08	0.51		
		Total of Equity and Liabilities	2,491.86	2,508.33	2,337.56	
	1	1	(0)		0	

#### 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 12th November, 2021. 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 Acrt. 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: 14.11.2023

For Supreme Commercial Enterprises Ltd.

FOR SLITE LE CONNER CIAL ENTERPRISES LIMITED

(Sita Ram Gupta)
Director
DIN: 00053970)

CTOP Director

#### Statement of Consolidated Cash Flow

Amount in Lac

	-	Amountmax
Particular	As on 30th September, 2023	As on 31st March, 2023
A. Cash flow from operating activities:		and to consider
Profit before tax	(39.10)	22.51
Adjustments for:	of management of the control of the	soundation of the second of th
Depreciation and amortization expenses	22.26	44.47
Rental Income	(1.14)	(1.20)
Interest Income	(0.17)	(1.56)
Finance Cost	17.11	34.73
Operating profit before working capital changes	(1.04)	98.95
Adjustments for changes in Working Capital:	diage (Appl) promotes a	
(Increase)/decrease in loans - non current	700 100 100 100 100 100 100 100 100 100	Sea of the Control of
(Increase)/decrease in inventories	(11.84)	107.18
(Increase)/decrease in trade receivables	16.78	95.64
(Increase)/decrease in other financial assets (current)	(30.52)	0.61
(Increase)/decrease in other Non- current assets	-	and the state of t
Increase/(decrease) in other non-current Liabilities & Provisions	0.24	8.06
Increase/(decrease) in other current Liabilities	3.48	(1.14)
Increase/(decrease) in trade payables	18.84	(197.10)
Increase/(decrease) in other financial liabilities	(0.50)	(5.45)
(Increase)/decrease in other current assets	and the second	(3.82)
Cash Generated From/(Used In) Operations	(4.56)	102.94
Income Tax (Paid) / Refunds	(0.69)	(4.10)
Deffred Tax Liability	enderson	(7.27)
Net cash flow from/ (used in) operating activities (A)	(5.25)	91.57
B. Cash flow from investing activities:	Bergin pagawa ang manakananananananananananananananananana	To continue and control of the contr
Rental Income	1.14	1.20
Interest Income	0.17	1.56
Payments for purchase of property, plant and equipment and capital work in progress	(0.33)	(18.00)
Net cash flow from/ (used in) investing activities (B)	0.99	(15.24)
C. Cash flow from financing activities		manuscriptoria and a secondaria
Borrowing Current-(Net)	29.61	(12.29)
Repayment of Borrowing Non Current	(6.50)	(27.92)
Finance Cost	(17, 7,	(34.73)
Net cash flow from/ (used in) financing activities (C)	6.00	(74.95)
Net increase/(decrease) in cash and cash equivalents (A+B+C)	1.74	1.38
Cash and Cash equivalents at the beginning of the year	25.27	23.89
Net increase/(decrease) in temporary overdraft	27.01	25.27
Cash and Cash equivalents at the end of the year	27.01	25.27
	0.00	0.00

Place: New Delhi Date: 14.11.2023 1/20.

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New Jehn
1/300/2

FOR SUPREME CONNERCIAL ENTERPRISES LIMITED

(Sita Ram Gupta) Director DIN: 00053970

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 Half Year Ended 30th September, 2023

Amount in la

	T		Г	T.		Amount in ra
Particulars	3 months ended (30/09/2023)	Preceding 3 months ended (30/06/2023)	Corresponding 3 months ended in the previous year (30/09/2022)	Half Year to date figures for current period ended (30/09/2023)	Half Year to date figures for the previous year ended (30/09/2022)	Previous yea ended (31/03/2023
(Refer Notes Below)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audite
1. Income from Operations						
(a) Net Sales/Income from			* Action of the Control of the Contr	n.n.n.n.n.n.n.n.n.n.n.n.n.n.n.n.n.n.n.		
Operations (Net of excise duty)	80.49	73.13	76.78	153.63	145.61	311.3
(b) Other Income	0.84	0.30	<del></del>	1.14	0.60	2.0
Total income from Operations	01.22	22.12	77.00		147.31	3.3
(net)	81.33	73.43	77.08	154.77	146.21	313.4
2. Expenses						
(a) Cost of Materials consumed	0.00	0.00	0.00	0.00	0.00	0.0
(b) Purchase of stock-in-trade	0.00	0.00	0.00	0.00	0.00	0.0
(c) Changes in inventories of	0.00		0.00	0.00		
finished goods, work-in-progress		0.00	na-menosaanii	National States	0.00	0.0
and stock-in-trade	0.00	0.00	0.00	0.00	0.00	0.1
(d) Employee benefits expense	78.15	70.96	73.52	149.11	139.84	296.4
(e) Depreciation and		**************************************			0.00	
amortisation expense	0.00	0.00	0.00	0.00	0.00	0.0
(f). Finance Costs	0.00	0.00	0.00	0.00	0.00	0.0
(g) Other expenses(Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	1.04	1.89	1.10	2.93	2.81	10.4
Total Expenses	79.19	72.85	74.62	152.04	142.64	307.:
Profit / (Loss) from ordinary activities after finance costs but before exceptional items (5 + 6)	2.14	0.58	2.47	2.72	3.57	6.:
Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.1
.Profit / (Loss) from ordinary activities before tax (7 + 8)	2.14	0.58	2.47	2.72	3.57	6`
Tax expense	0.31	0.38	0.52	0.69	1.16	1.50
Profit/ Loss for the period from	4.00	0.34		3.04	3.44	4.1
Continuing Operations	1.83	0.21	1.95	2.04	2.41	4.1
Profit/ Loss from Discontinued		0.00				
Operations	0.00	0.00				
Tax Expense from discontinued	and the same of th	0.00			0.00	0.0
operations	0.00	0.00	0.00	0.00	0.00	0.1
Profit/ Loss from dicontinued operation (after Tax)	0.00	0.00	0.00	0.00	0.00	0.1
Profit/ Loss for the period from Continuing Operations	1.83	0.21	1.95	2.04	2.41	4.
Other Comprehensive Income			0.00	0.00	0.00	
Items that will not be Reclassified to profit or Loss	NIL	NIL	NIL	NIL	NIL	٨
Remeasurements of the defined benefit plans	0.00	0.00	0.00	0.00	0.00	0.0



Particulars	3 months ended (30/09/2023)	Preceding 3 months ended (30/06/2023)	Corresponding 3 months ended in the previous year (30/09/2022)	Half Year to date figures for current period ended (30/09/2023)	Half Year to date figures for the previous year ended (30/09/2022)	Previous yea ended (31/03/2023
(Refer Notes Below)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audite
Income tax relating to above items	0.00	0.00	0.00	0.00	0.00	0.0
Total Comprehensive Income for the Year	0.00	0.00	0.00	0.00	0. <b>0</b> 0	0.0
Paid-up Equity Share Capital (face value of shares; Rs. 10/-Each)	53.57	53.57	53.57	53.57	53.57	53.
Earning per share of Rs. 10/- each for continuing operations				AND THE PROPERTY OF THE PROPER		
(a) Basic	0.34	0.04	0.36	0.38	0.45	2.0
b) Diluted	0.34	0.04	0.36	0.38	0.45	0.9
See accompanying note to the Financial Results						

Place: Delhi Date: 14/11/2023



For Supreme Commercial Enterpresenting

Standalone Statement of Standalone Cash Flow

in lacs

macs	As on 30th	Ason	
Particular	September 2023	31st March, 2023	
A. Cash flow from operating activities:			
Profit before tax	2.72	6.34	
Adjustments for:			
Depreciation and amortization expenses	ou de la company		
Rental Income	(1.14)	(1.20)	
Interest Income	december 1	(0.89)	
Finance Cost			
Operating profit before working capital changes	1.58	4.25	
Adjustments for changes in Working Capital:			
Increase/(decrease) in other liabilities	2.50	(3.71)	
(Increase)/decrease in trade receivables	27.48	3.05	
(Increase)/decrease in Non-current loans	ROA PROPERTY AND A PR	-	
(Increase)/decrease in other financial assets (current)	(30.52)	0.98	
Increase/(decrease) in loans - non current		(1.82)	
Cash Generated From/(Used In) Operations	1.04	2.75	
Income Tax (Paid) / Refunds	(0.69)	- 1.33	
Deffred Tax Liability			
Net cash flow from/ (used in) operating activities (A)	0.36	1.42	
B. Cash flow from investing activities:	Obs. in province		
Rental Income		1.20	
Interest Income	THERMALISM PARTY.	0.89	
Payments for purchase of property, plant and equipment and capital work in progress	S		
Net cash flow from/ (used in) investing activities (B)	1.14	2.09	
C. Cash flow from financing activities	description of the second seco		
Proceeds from short term borrowings	MENTAL COLUMN STATE OF THE STAT		
Proceeds from long term borrowings	dessent		
Interest Paid	AARAA		
Net cash flow from/ (used in) financing activities (C)			
Net increase/(decrease) in cash and cash equivalents (A+B+C)	1.50	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	16.66	15.17	
	0.00	0.00	

Place: New Delhi Date: 14.11.2023 Asal Ali Road
New Demi

For Supreme Commercial Enterprises Ltd.

(Sita Ram Gupta) Director

DIN: 00053970

#### Standalone Statement of Assets and Liabilities pursuant to Regulation 33 of SEBI (Listing Obligation and Disclosure

Amount in Lacs

		Amount in tacs			
Part	ticulars	As on 30 September, 2023	As on 30 September, 2022	As on 31st March, 2023	
		Unaudited	Unaudited	Audited	
Asse	ets				
1	Non - Current Assets				
	(a) Property, Plant and Equipment	0.05	0.05	0.05	
	(b) Investment property	1,240.00	1240.00	1240.00	
	(c) Investments in subsidiaries, associate, and joint venture	148.91	148.91	148.91	
	(d) Financial Assets				
	(i) Loans	0.54	0.54	0.54	
	(e) Deferred tax assets (net)		0		
	Other Non-current Assets			OCCUMENT, CHICANIC CONTROL CON	
2	Current Assets				
	(a) Financial Assets				
	(I) Trade receivables	33.41	35.87	60.88	
	(II) Cash and cash equivalents	16.66	9.57	15.17	
	(III) Loans				
NEW PROPERTY.	(IV) Other financial assets	42.29	40.19	11.77	
ogogedos Británico de Com	(b) Other Current Assets			0.00	
elembiologica consi	Total Assets	1481.86	1475.13	1477.32	
11	Equity And Liabilites				
	1 Equity				
	(a) Equity Share Capital	53.57	53.57	53.57	
	(b) Other Equity	1,395.60	1,390.97	1,393.57	
	Current Liabilities				
	(a) Other Financial Liabilities	32.68	30.59	30.17	
	(B) Short Tem Provisions				
	Total of Equity and Liabilities	1481.86	1475.13	1477.32	
Incompanie de la companie de la comp		*	0	0	

#### 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 14th November, 202**2**. 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 Acrt, 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.

All Road

Place: Delhi Date: 14.11.2023 For Supreme Commercial Enterprises Ltd.

(Sita Ram Gupta) Director

DIN: 00053970

Direction