

P.D. MITTAL & COMPANY,
CHARTERED ACCOUNTANTS,

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

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

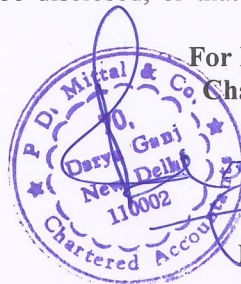
1. We have reviewed the accompanying unaudited standalone financial results of M/s. Supreme Commercial Enterprises Limited ('the Company') for the quarter ended December 31, 2024 and year to date from April 01 to December 31, 2024 together with notes thereon (herein after referred to as 'the Statement'), 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: 14.02.2025



For P.D. Mittal & Company
Chartered Accountants

P.D. Mittal
Chartered Accountant
Membership no. 009459
FRN: 11320N

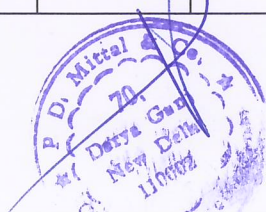
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SUPREME COMMERCIAL ENTERPRISES LIMITED
 Regd. Office- Y-4-A-C, Loha Mandi, Naraina, New Delhi- 110028
 PH NO: 9350150766 EMAIL ID:-supremecommercial@gmail.com
 CIN: L51909DL1983PLC016724

Statement of Standalone Unaudited Results for the Quarter and 9 Months Ended Ended 31st December, 2024

(Rs. In Lacs)

Particulars	3 months ended (31/12/2024)	Preceding 3 months ended (30/09/2024)	Corresponding 3 months ended in the previous year (31/12/2023)	Nine Months to date figs for current period ended (31/12/2024)	Nine Months to date figs for current period ended (31/12/2023)	Previous year ended (31/03/2024)
(Refer Notes Below)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1. Income from Operations						
(a) Net Sales/Income from Operations (Net of excise duty)	100.69	79.05	113.08	260.35	266.70	353.16
(b) Other Income	1.26	0.75	0.91	2.76	2.05	3.34
Total income from Operations (net)	101.95	79.80	113.99	263.11	268.75	356.50
2. Expenses						
(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	91.16	76.78	83.30	246.00	232.41	307.91
(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)	3.27	1.35	27.76	6.36	30.70	39.01
Total Expenses	94.43	78.13	111.06	252.35	263.11	346.93
3- Profit / (Loss) from ordinary activities after finance costs but before exceptional items (1 - 2)	7.52	1.67	2.93	10.75	5.65	9.57
4- Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
5- Profit / (Loss) from ordinary activities before tax (3-4)	7.52	1.67	2.93	10.75	5.65	9.57
6- Tax expense	1.89	0.42	0.74	2.71	1.42	2.18
7- Net Profit / (loss) from ordinary activities before (5-6)	5.63	1.25	2.19	8.05	4.23	7.39
8. Extraordinary items (net of tax expense _____ Lakhs)	0.00	0.00	0.00	0.00	0.00	0.00
9. Net Profit / (Loss) for the period (7 - 8)	5.63	1.25	2.19	8.05	4.23	7.39
Tax Expense from discontinued operations	0.00	0.00	0.00	0.00	0.00	0.00
10. Share of Profit / (loss) of associates *	5.63	1.25	2.19	8.05	4.23	7.39
11. Minority Interest*	0.00	0.00	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) *	5.63	1.25	2.19	8.05	4.23	7.39

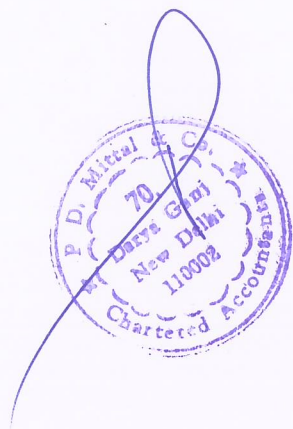


Particulars	3 months ended (31/12/2024)	Preceding 3 months ended (30/09/2024)	Corresponding 3 months ended in the previous year (31/12/2023)	Nine Months to date figres for current period ended (31/12/2024)	Nine Months to date figres for current period ended (31/12/2023)	Previous year ended (31/03/2024)
(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						18,524.05
15-Earning per share of Rs. 10/- each for continuing operations						
(a) Basic	1.05	0.23	0.41	1.50	0.79	1.38
b) Diluted	1.05	0.23	0.41	1.50	0.79	1.38
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 2025.
- 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 31.12.2024
4. Figures have been regrouped and re-arrange wherever necessary.

Place: Delhi
Date: 14/02/2025



For Supreme Commercial Enterprises Ltd.


(Sita Ram Gupta)
Director
DIN: 00053970)

SUPREME COMMERCIAL ENTERPRISES LIMITED
Standalone Statement of Standalone Cash Flow

lacs

Particular	As on 31 Dec, 2024	As on 31st March, 2024
A. Cash flow from operating activities:		
Profit before tax	10.75	9.57
Adjustments for:		
Depreciation and amortization expenses		
Rental Income	(2.25)	(3.00)
Interest Income	(0.51)	(0.34)
Finance Cost		
Operating profit before working capital changes	7.99	6.23
Adjustments for changes in Working Capital :		
Increase/(decrease) in other liabilities	(6.59)	6.77
(Increase)/decrease in trade receivables	64.56	(6.15)
(Increase)/decrease in Non-current loans	-	-
(Increase)/decrease in other financial assets (current)	(31.83)	5.07
Increase/(decrease) in loans - non current	2.19	(0.37)
Cash Generated From/(Used In) Operations	36.32	11.55
Income Tax (Paid) / Refunds	(2.71)	(2.18)
Deffered Tax Liability		
Net cash flow from/ (used in) operating activities (A)	33.61	9.37
B. Cash flow from investing activities:		
Rental Income	2.25	3.00
Interest Income	0.51	0.34
Payments for purchase of property, plant and equipment and capital work in progress		
Net cash flow from/ (used in) investing activities (B)	2.76	3.34
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)	36.37	12.71
Cash and Cash equivalents at the beginning of the year	27.87	15.17
Cash and Cash equivalents at the end of the year	64.24	27.87
	-	(0.00)

Place: New Delhi

Date: 14/02/2025



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

Particulars	As on 31 Dec, 2024	As on 31st March, 2024
	Unaudited	Audited
Assets		
1 Non - Current Assets		
(a) Property, Plant and Equipment	0.05	0.05
(b) Investment property	1,240.00	1,240.00
(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)		
Other Non-current Assets		
2 Current Assets		
(a) Financial Assets		
(I) Trade receivables	2.47	67.03
(II) Cash and cash equivalents	64.24	27.87
(III) Loans		
(IV) Other financial assets	36.72	4.88
(b) Other Current Assets		2.19
Total Assets	1,492.93	1,491.47
II Equity And Liabilities		
1 Equity		
(a) Equity Share Capital	53.57	53.57
(b) Other Equity	1,409.00	1,400.96
Current Liabilities		
(a) Other Financial Liabilities	30.35	36.94
(B) Short Tem Provisions		
Total of Equity and Liabilities	1,492.93	1,491.47

0.00

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 Feb, 2025**. 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: 14/02/2025



(Sita Ram Gupta
Director
DIN: 00053970

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

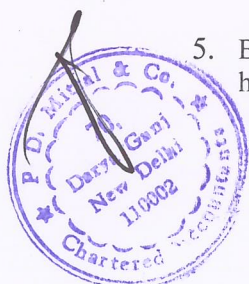
1. We have reviewed the accompanying unaudited consolidated financial results of M/s. Supreme Commercial Enterprises Limited and its associate Company for the quarter ended December 31, 2024 and year to date from April 01,2024 to December 31, 2024 together with notes thereon (herein after referred to 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, 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

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




P.D. MITTAL & COMPANY,
CHARTERED ACCOUNTANTS,

MITTAL BHAWAN
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PH. NO.65169313

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: 14.02.2025

For P.D. Mittal & Company
Chartered Accountants



P.D. Mittal
P.D. Mittal
Chartered Accountant
Membership no. 009459
FRN: 11320N

UDIN: 25009459BMHXZP8838
25009459BMHXZP8838

**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, 2024

(Rs. In Lacs)

Particulars	3 months ended (31/12/2024)	Preceding 3 months ended (30/09/2024)	Corresponding 3 months ended in the previous year (31/12/2023)	Nine Months to date figures for current period ended (31/12/2024)	Nine Months to date figures for the previous year ended (31/12/2023)	Previous year ended (31/03/2024)
(Refer Notes Below)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1. Income from Operations						
(a) Net Sales/Income from Operations	264.73	117.35	151.48	519.55	399.46	636.68
(b) Other Operating Income	5.48	1.29	1.25	7.87	2.57	4.55
Total income from Operations (net)	270.21	118.64	152.74	527.43	402.03	641.23
2. Expenses						
(a) Cost of Materials consumed	94.26	85.00	10.29	202.55	43.32	58.61
(b) Purchase of stock-in-trade	-	-	-	-	-	-
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-11.32	-131.90	-29.91	-171.29	-41.75	0.74
(d) Employee benefits expense	118.11	101.14	104.15	320.99	295.50	424.95
(e) Depreciation and amortisation expense	11.13	11.13	11.13	33.38	33.39	44.50
(f). Finance Costs	9.34	8.83	8.56	27.10	25.67	36.17
(g) Other expenses(Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	28.11	31.63	46.49	77.98	82.97	75.89
Total Expenses	249.62	105.83	150.72	490.71	439.11	640.87
3 Profit / (Loss) from ordinary activities after finance costs but before exceptional items (5 + 6)	20.59	12.80	2.02	36.71	-37.08	0.36
4. Exceptional Items	-	-	-	-	-	-
5.Profit / (Loss) from ordinary activities before tax (3-4)	20.59	12.80	2.02	36.71	-37.08	0.36
6. Tax expense	4.83	3.00	0.74	8.55	1.42	1.21
7.Net Profit / (Loss) from ordinary activities after tax (5-6)	15.76	9.80	1.28	28.17	-38.50	-0.85
8. Extraordinary items (net of tax ` expense ____ Lakhs)	-	-	-	-	-	-
9. Net Profit / (Loss) for the period (7 - 8)	15.76	9.80	1.28	28.17	-38.50	-0.85
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) *	15.76	9.80	1.28	28.17	-38.50	-0.85
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



Particulars	3 months ended (31/12/2024)	Preceding 3 months ended (30/09/2024)	Corresponding 3 months ended in the previous year (31/12/2023)	Nine Months to date figures for current period ended (31/12/2024)	Nine Months to date figures for the previous year ended (31/12/2023)	Previous year ended (31/03/2024)
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	2.94	1.83	0.24	5.26	-7.19	-0.16
(b) Diluted	2.94	1.83	0.24	5.26	-7.19	-0.16
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 2025**.
- 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 31.12.2024
been regrouped and re-arrange wherever necessary. Figures have

Place: New Delhi
Date: 14/02/2025

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 31 December, 2024	As on 31st March, 2024
		Unaudited	Audited
Assets			
1	Non - Current Assets		
	(a) Property, Plant and Equipment	778.26	805.96
	(b) Investment property	1,240.00	1,240.00
	(c) Intangible Assets	148.91	(0.00)
	(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		
2	Current Assets		
	(a) Inventories	261.63	84.54
	(b) Financial Assets		
	(i) Trade receivables	136.50	178.77
	(ii) Cash and cash equivalents	0.59	28.06
	(iii) Bank Balances other than (ii) above	67.60	13.41
	(iv) Loans	0.70	0.74
	(v) Other financial assets	82.35	9.26
	(b) Other Current Assets	13.52	10.38
	Total Assets	2,735.36	2,376.42
II	Equity And Liabilities		
1	Equity		
	(a) Equity Share Capital	101.57	53.57
	(b) Other Equity	1,884.99	1,755.84
2	Non-Current Liabilities	-	-
	(i) Financial Liabilities	-	-
	(a) Borrowings	100.59	
	(b) Others	11.13	9.22
	(ii) Deferred tax Liabilities (net)	33.90	32.70
3	Current Liabilities	-	-
	(i) Financial Liabilities	254.95	449.91
	(ii) Borrowings	-	68.00
	(iii) Trade Payables	164.15	7.17
	(iv) Other Financial Liabilities	182.92	-
	(v) Short Term Provisions	1.15	
	Total of Equity and Liabilities	2,735.36	2,376.42

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Note:

- 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 Feb, 2025**. The above results have also been reviewed by the Statutory Auditors.
- 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.
- 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: 14/02/2025



For Supreme Commercial Enterprises Ltd.


(Sita Ram Gupta)
Director
DIN: 00053970)

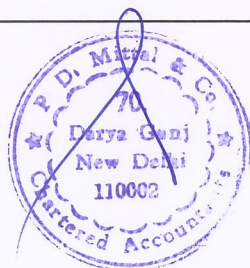
SUPREME COMMERCIAL ENTERPRISES LIMITED

Statement of Consolidated Cash Flow

Amount in Lac

Particular	As on 31th December, 2024	As on 31st March, 2024
A. Cash flow from operating activities:		
Profit before tax	36.71	0.36
Adjustments for:		
Depreciation and amortization expenses	33.38	44.50
Rental Income	(2.25)	(3.00)
Interest Income	(1.10)	(0.91)
Finance Cost	27.10	35.65
Operating profit before working capital changes	93.84	76.60
Adjustments for changes in Working Capital :		
(Increase)/decrease in loans - non current	2.19	
(Increase)/decrease in inventories	(177.08)	(7.16)
(Increase)/decrease in trade receivables	(4.26)	(62.13)
(Increase)/decrease in other financial assets (current)	(31.83)	5.14
(Increase)/decrease in other Non- current assets	0.00	-
Increase/(decrease) in other non-current Liabilities & Provisions	1.90	0.02
Increase/(decrease) in other current Liabilities	(21.36)	-
Increase/(decrease) in trade payables	157.06	(13.16)
Increase/(decrease) in other financial liabilities	22.57	40.91
(Increase)/decrease in other current assets	-	(0.76)
Cash Generated From/(Used In) Operations	43.03	39.46
Income Tax (Paid) / Refunds	(7.38)	(1.88)
Deffered Tax Liability	-	0.67
Net cash flow from/ (used in) operating activities (A)	35.65	38.26
B. Cash flow from investing activities:		
Rental Income	2.25	3.00
Interest Income	1.10	0.91
Payments for purchase of property, plant and equipment and capital work in p	(5.68)	(2.25)
Net cash flow from/ (used in) investing activities (B)	(2.33)	1.66
C. Cash flow from financing activities		
Borrowing Current-(Net)	20.49	(12.10)
Repayment of Borrowing Non Current	-	24.04
Finance Cost	(27.10)	(35.65)
Net cash flow from/ (used in) financing activities (C)	(6.61)	(23.71)
Net increase/(decrease) in cash and cash equivalents (A+B+C)	26.72	16.20
Cash and Cash equivalents at the beginning of the year	41.47	25.27
Net increase/(decrease) in temporary overdraft	68.19	41.47
Cash and Cash equivalents at the end of the year	68.19	41.47
	0.00	0.00

Place: New Delhi
Date: 14/02/2025




 (Sita Ram Gupta)
 Director
 DIN: 00053970