P.D. MITTAL & COMPANY,

CHARTERED ACCOUNTANTS.

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

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 ended June 30, 2024 and year to date from April 01 to June 30, 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: 14.08.2024 For P.D. Mittal & Company

bartered recountant Membership np. 009459

11DIN 24009459BKBOQQ 8417

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 Un-audited Results for the Quarter Ended 30th June, 2024

	or addited Results I		rea John June, 2024	(Rs. In Lac
	3 months ended (30/06/2024)	3 months ended (31/03/2024)	Corresponding 3 months ended in the previous year (30/06/2023)	Year ended (31/03/2024)
(Refer Notes Below)	(Un-audited)	(Audited)	(الم منطقة ما الم	
1. Income from Operations		(Addited)	(Un-audited)	(Audited)
(a) Net Sales/Income from Operations (Net of excise duty)	80.61	86.45	72.42	
(b) Other Operating Income	0.75	1.29	73.13	353.16
Total income from Operations (c. 1)	81.36	87.74	0.30	3.34
Total income from Operations (net) 2. Expenses	01.50	67.74	73.43	356.50
(a) Cost of Materials consumed		-	0.00	
(b) Purchase of stock-in-trade		_	0.00	<u> </u>
(c) Changes in inventories of finished goods, work-in- progress and stock-in-trade		-	0.00	0
(d) Employee benefits expense	78.06	75.50	70.96	307.91
(e) Depreciation and amortisation expense		_	0.00	
(f). Finance Costs		_	0.00	0
(g) Other expenses(Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	1.74	8.31		0
otal Expenses	79.79	83.82	1.89 72.85	39.01
E. Profit / (Loss) from ordinary activities before exceptional items (1 -2) Exceptional Items	1.57	3.92	0.58	346.93 9.57
Profit / (Loss) from ordinary activities before tax (3-			0.00	
Tax expense	1.57	3.92	0.58	9.57
. Tax expense	0.39	0.76	0.38	2.18
Net Profit / (Loss) from ordinary activities after tax -6)	1.17	3.16	0.21	7.39
Extraordinary items (net of tax `expensekhs)			0.00	
Net Profit / (Loss) for the period (7 -8)	1.17	3.16	0.21	7.39
. Share of Profit / (loss) of associates * . Minority Interest*			0.00	0
and the state of t			0.00	0

	3 months ended (30/06/2024)	3 months ended (31/03/2024)	Corresponding 3 months ended in the previous year (30/06/2023)	Year ended (31/03/2024)
12. Net Profit / (Loss) after taxes, minority interest and share of profit / (loss) of associates (9-10-11) *	1.17	3.16	0.21	7.39
13. Paid -up equity share capital (Face Value of the Share shall be indicated)	53.57	53.57	53.57	53.57
14. Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year				
15.i Earnings Per Share (before extraordinary items) (of `/- each) (not annualised):				185.24
a) Basic	0.22	0.50		
b) Diluted	0.22	0.59	0.04	1.38
16.ii Earnings Per Share (after extraordinary items) of `/- each) (not annualised):	0.22	0.59	0.04	1.38
a) Basic	0.22	0.55		
) Diluted	0.22	0.59	0.04	1.38
	0.22	0.59	0.04	1.38
ee accompanying note to the Financial Results				

Place: Delhi Date: 14.08.2024



For SUPREME COmmercial Enterprises Ltd.

(Sita Ram Guide CO)
Director
DIN: 00053970

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

			Amount in lacs	
Pai	rticulars	As on 30 Jun, 2024	As on 31st March, 2024	
		Unaudited	Audited	
Assets				
1				
	(a) Property, Plant and Equipment	0.05	0.05	
	(b) Investment property	1,240.00	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)			
	Other Non-current Assets			
2	Current Assets			
	(a) Financial Assets			
	(I) Trade receivables	3.82	67.03	
	(II) Cash and cash equivalents	57.91	27.87	
	(III) Loans		27.87	
	(IV) Other financial assets	34.09	4.88	
	(b) Other Current Assets	0	2.19	
	Total Assets	1485.32	1491.47	
11		2403.32	1491,4/	
	1 Equity			
	(a) Equity Share Capital	53.57		
	(b) Other Equity	1,402.13	53.57	
	Current Liabilities	1,702.13	1400.96	
	(a) Other Financial Liabilities	29.62		
******	(B) Short Tem Provisions	23.02	36.94	
	Total of Equity and Liabilities	1485.32	1404 42	
		2-100.02	1491.47	

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 Aug, 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 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: 14/08/2024

For Supreme Commercial Enterprises Ltd.

(Sita Ram Gupta)Director.

Director DIN: 00053970

Standalone Statement of Standalone Cash Flow

Amount in lacs

		Amount in lac
Particular	As on 30 June, 2024	As on 31st March, 2024
A. Cash flow from operating activities:		013t March, 2024
Profit before tax	1.57	0.5
Adjustments for:	1.0,	9.5
Depreciation and amortization expenses		
Rental Income	(0.75)	(3.00
Interest Income		(0.34
Finance Cost		(0.54
Operating profit before working capital changes	0.82	6.23
Adjustments for changes in Working Capital:	0.02	0.23
Increase/(decrease) in other liabilities	(7.32)	- mm
(Increase)/decrease in trade receivables	63.21	6.77
(Increase)/decrease in Non-current loans	05.21	(6.15
(Increase)/decrease in other financial assets (current)	(29.21)	* ~ ~ *
Increase/(decrease) in loans - non current	'	5.07
Cash Generated From/(Used In) Operations	2.19 29.68	(0.37)
Income Tax (Paid) / Refunds	l	11.55
Deffred Tax Liability	(0.39)	(2.18)
Net cash flow from/ (used in) operating activities (A)	29.29	9.37
B. Cash flow from investing activities:		
Rental Income		
Interest Income	0.75	3.00
Payments for purchase of property, plant and equipment and capital work in progress		0.34
Net cash flow from/ (used in) investing activities (B)	0.77	
ŀ	0.75	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)		
Cash and Cash equivalents at the beginning of the year	30.04	12.71
Cash and Cash equivalents at the end of the year	27.87	15.17
, y • • • • • • • • • • • • • • •	57.91	27.87
	0.00	0.0

Place: New Delhi Date: 14/08/2024



For Supreme Commercial Enterprises Ltd.

(Sita Ram Gupta)

Director

DIN: 00053970

Director

P.D. MICTAL & COMPAND, CHARTERED ACCOUNTANTS.

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

Independent Auditor's Limited Review Report on the Quarterly and Year to Date Un-audited 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 June 30, 2024 and year to date from April 01, 2024 to June 30, 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:

Manage Call To the	
Name of the Entity	Relationship
Star Wire (India) Engineering Joursed	
	Associate
MAM	

P.D. MITTAL & COMPANY, CHARTERED ACCOUNTANTS.

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

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

Place: New Delhi Dated: 14.08.2024 For P.D. Mittal & Company Charter Accountants

Chartered Accountant Membership no. 009459 FRN: 11320N

UDIN 24009459 BKBÖQR1573

Regd. Office- Y-4-A-C, Loha Mandi, Naraina, New Delhi- 110024 Ph No: 9350150766 EMAIL ID:-supremecommercial@gmail.com CIN: L51909DL1983PLC016724

Statement of Consolidated Un-audited Results for the Quarter Ended 30th June, 2024

			West over the second of the se	(Rs. In Lacs)
Particulars (Refer Notes Below)	3 months ended (30/06/2024)	3 months ended (31/03/2024)	Corresponding 3 months ended in the previous year (30/06/2023)	Year ended (31/03/2024)
1. Income from Operations	(Un-audited)	(Audited)	(Un-audited)	(Assettan
(a) Net Sales/Income from				(Audite
Operations (Net of excise duty)	137.40		102.00	
(b) Other Operating Income	137.48	151.48	102.88	636.6
	1.10	1.25	0.30	4.5
Total income from Operations (net)	138.58	152.74	103.18	
2. Expenses	130.38		103.18	641.23
(a) Cost of Materials consumed	23.29	10.20		
(b) Purchase of stock-in-trade	23.23	10.29	11.35	58.61
(c) Changes in inventories of				
finished goods, work-in-progress and		(20.01)		
stock-in-trade	(28.07)	(29.91)	2.51	
(d) Employee benefits expense	101.74	104.15		0.74
(e) Depreciation and amortisation		104.15	91.99	424.95
expense	11.13	11.13	11.13	
f). Finance Costs	8.93	8.56		44.50
g) Other expenses	18.24	46.49	8.34	36.17
otal Expenses	135.26	150.72	17.51	75.89
Profit / (Loss) from operations and		130.72	142.83	640.87
exceptional items (1 -2)	3.31	2.02	(39.65)	0.36
. Exceptional Items				0.36
.Profit / (Loss) from ordinary				
ctivities before tax (3-4)	3.31	2.02	(39.65)	0.36
. Tax expense	0.71	0.74	0.38	
.Net Profit / (Loss) from ordinary	2.64		0.38	1.21
Extraordinary items (net of tax	2.61	1.28	(40.03)	(0.85)
spense Lakhs)				(0.03)
Net Profit / (Loss) for the period (7-				
(233) for the period (72	2.61	1.20		
). Share of Profit / (loss) of	2.01	1.28	(40.03)	(0.85)
sociates *				
. Minority Interest*				
. Net Profit / (Loss) after taxes,				
nority interest and share of profit	2.61	1.28	(40.03)	
oss) of associates (9-10-11) *			(40.03)	(0.85)
Dail				
Paid -up equity share capital (Face)	200	-		
ue of the Share shall be indicated)	53.57	53.57	53.57	F2 F-
e Value of Shares Rs 10)*/:			53.57

Particulars	3 months ended (30/06/2024)	3 months ended (31/03/2024)	Corresponding 3 months ended in the previous year (30/06/2023)	Year ended (31/03/2024)
14. Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year				
15.i Earnings Per Share (before extraordinary items) (of `/- each) (not annualised):				540.12
(a) Basic	0.49	0.24	(7.47)	
(b) Diluted	0.49	0.24	(7.47)	(0.16)
15.ii Earnings Per Share (after extraordinary items) (of `/- each) (not annualised):		0.24	(7.47)	(0.16)
(a) Basic	0.49	0.24		
b) Diluted			(7.47)	(0.16)
See accompanying note to the Financial Results	0.49	0.24	(7.47)	(0.16)

Place: Delhi

Date: 14.08.2024



For Supreme Commercial Enterprises Ltd.
For SUPREME COMMERCIAL ENTERPRISES LIMITED

Director (Sita Ram Gupta)

Director DIN: 00053970

Particulars		ılars	As on 30 June, 2024	As on 31st March, 2024	
			Unaudited	Audited	
	sets		14. 2. 2. 14. 14. 14. 14. 14. 14. 14. 14. 14. 14	7	
1		on - Current Assets			
	(a)		795.05	805.9	
	(b)		1,240.00	1,240.0	
	(c)	50 C 1 C 1 C 1 C 1 C 1 C 1 C 1 C 1 C 1 C	148.91	(0.0)	
	(d)				
	(e)				
·	<u> </u>	(i) Loans	5.29	5.29	
		(ii) Others		<i></i>	
	(f)	Deferred tax assets (net)	+		
	(g)	Other Non-current Assets		-	
2	Cu	rrent Assets			
	(a)		112.61	84.54	
-	(b)	Financial Assets		٠, ٠-٥	
		(i) Trade receivables	104.32	178.77	
		(ii) Cash and cash equivalents	0.59	28.06	
		(iii) Bank Balances other than (ii) above	71.01	13.41	
		(iv) Loans	0.19	0.74	
		(v) Other financial assets	41.50	9.26	
	(b)	Other Current Assets	19.72	10.38	
		Total Assets	2,539.19	2,376.42	
I	Equ	nity And Liabilites	2,000,110	4,3/0.42	
1		Equity			
		(a) Equity Share Capital	101.57	53.57	
		(b) Other Equity	1,859.43		
2		Non-Current Liabilities	1,033.43	1,755.84	
	(i)	Financial Liabilities	-		
	(a)	Borrowings	-		
	(b)	Others	5.89		
	(ii)	Deferred tax Liabilities (net)	32.73	9.22	
3		Current Liabilities	32./3	32.70	
	(i)	Financial Liabilities	207.99	440.01	
I	(ii)	Borrowings	106.67	449.91	
\prod	(iii)	Trade Payables	18.46	68.00	
\int	(iv)	Other Financial Liabilities	205.29	7.17	
J	(v)	Short Term Provisions		-	
1		Total of Equity and Liabilities	1.15	A 227 12	
	L	Tomi of Equity and Diabilities	2,539.19 (0)	2,376.42	

Note

Directors at its meeting held on 14th Aug, 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 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: 14/08/2024

For Supreme Commercial Enterprises Ltd.

(Sita Ram Gupta)

Director

DIN: 00053970)

Statement of Consolidated Cash Flow

		Amount in Lac
Particular	As on 30 Jun,	As on
A. Cash flow from operating activities:	2024	31st March, 2024
Profit before tax		
Adjustments for:	3.32	0.36
Depreciation and amortization expenses		
Rental Income	11.13	44.50
Interest Income	(0.75)	(3.00)
Finance Cost	-	(0.91)
Operating profit before working capital changes	8.93	35.65
capital changes	22.62	76.60
Adjustments for changes in Working Capital:		
(Increase)/decrease in loans - non current		
(Increase)/decrease in inventories	-	
(Increase)/decrease in trade receivables	(28.07)	(7.16)
(Increase)/decrease in other financial assets (current)	60.47	(62.13)
(Increase)/decrease in other Non- current assets	(29.21)	5.14
Increase//decrease) in other name assets	2.19	3.14
Increase/(decrease) in other non-current Liabilities & Provisions Increase/(decrease) in other current Liabilities	(3.34)	0.02
Increase/(decrease) in other current Liabilities	(26.63)	0.02
Increase/(decrease) in trade payables	11.38	(12.16)
Increase/(decrease) in other financial liabilities	3.26	(13.16)
(Increase)/decrease in other current assets	3.20	40.91
Cash Generated From/(Used In) Operations	12.66	(0.76)
Income Tax (Paid) / Refunds	1	39.46
Deffred Tax Liability	(0.71)	(1.88)
Net cash flow from/ (used in) operating activities (A)	11.96	0.67
Cach flow farms	11.70	38.26
Cash flow from investing activities: Rental Income		
	0.75	
Interest Income	0.75	3.00
Payments for purchase of property, plant and equipment and capital work in progress		0.91
	(0.22)	2.25
Net cash flow from/ (used in) investing activities (B)		
	0.53	1.66
Cash flow from financing activities		
Borrowing Current-(Net)		
Repayment of Borrowing Non Current	26.57 -	12.10
Finance Cost	-	24.04
Net cash flow from/ (used in) financing activities (C)	(8.93) -	35.65
<u></u>	17.64	(23.71)
Net increase/(decrease) in cash and cash equivalents (A+B+C)		4
Cash and Cash equivalents at the beginning of the year	30.13	16.20
Net increase/(decrease) in temporary overdraft	41.47	25.27
Cash and Cash equivalents at the end of the year	71.60	41.47
Amend at the end of the year	71.60	41.47
O. MIL	0.00	0.00

Place: New Delhi Date: 14/08/2024

- LOUISOCKE CORRESTON ENTERPRISES LIGHTE

(Sita Ram Gupta) Director

DIN: 00053970