

# SUPERSHAKTI METALIKS LIMITED

Registered Office : 'PREMLATA', 39, Shakespeare Sarani, 2nd Floor, Kolkata - 700 017, West Bengal, Telefax : +91 33 2289 2734/35/36

Date: 13-11-2024

To,  
The General Manager  
Department of Corporate Affairs  
**BSE Limited**  
P.J. Towers, Dalal Street,  
Fort, Mumbai 400 001

**Ref No: SML/LODR/COM/BS/003/2024-25**

**BSE Scrip Code: 541701**

**Sub: Outcome of the Board Meeting held on Wednesday 13<sup>th</sup> November, 2024 at 03:00 P.M.**

Dear Sir/Madam,

Pursuant to Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (hereinafter referred as Listing Regulations) we enclose herewith the following:

1. Un-Audited Financial Results of the Company for the half year ended 30<sup>th</sup> September, 2024 along with Statement of Assets and Liabilities and Statement of Cash Flow for the half year ended 30<sup>th</sup> September, 2024;
2. Limited Review Report issued by the Statutory Auditors of the Company for half year ended 30<sup>th</sup> September, 2024;
3. Certificate pursuant to the proviso to Regulation 33(2)(a) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended);
4. The Board unanimously appointed Mr. Rudranarayan Jana (DIN: 06584512) as the Additional Director designated as Whole-Time Director of the Company for a period of 3 Years with effect from 13<sup>th</sup> November, 2024;
5. The Board unanimously appointed Mr. Rajan Kumar Manchanda (DIN: 10768512) as the Additional Director designated as Independent Director of the Company for a period of 5 Years with effect from 13<sup>th</sup> November, 2024;
6. The Board authorized Mr. Deepak Agarwal (Director) DIN: 00343812 to decide the Date, Time and Venue for the Extra-Ordinary General Meeting and inform the Exchange accordingly.

The Meeting of the Board of Directors commenced at 03:00 P.M. and concluded at 08:50 P.M.

**For SUPERSHAKTI METALIKS LIMITED**

*N. Agarwal*  
**NAVIN AGARWAL**  
(Company Secretary & Compliance Officer)  
Membership No. 17290



**Independent Auditor's Review Report on Unaudited Financial Results of the Company for the half year ended September 30, 2024 pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)**

To,  
The Board of Directors,  
Supershakti Metaliks Limited

1. We have reviewed the accompanying Statement of Unaudited Financial Results of **Supershakti Metaliks Limited** ("the Company") for the half year ended September 30, 2024 together with the notes thereon (the "Statement") attached herewith. The Statement is being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Regulation"), and has been initiated by us for identification purpose.
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors in their meeting held on November 13, 2024, 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 (the "Act") as amended read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion 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 the 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 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 the 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. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted as stated in the 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 applicable Indian Accounting Standards ('Ind AS') as prescribed under Section 133 of the Companies Act, 2013, as amended read with relevant rules issued there under and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of the Listing Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.



5. The figures for the half year ended March 31, 2024 as reported in the Statement is the balancing figures between audited figures in respect of the full financial year ended on March 31, 2024 and the published year to date figures upto half year ended September 30, 2023. Also, the figures up to the end of the half year of previous financial year had only been reviewed by us as required under the Listing Regulations and not subjected to audit.



For Singhi & Co.  
Chartered Accountants  
Firm Registration No.302049E

*Rajiv Singh*

Rajiv Singhi  
Partner

Membership No. 053518

UDIN: 24053518BKGXVF7029

Place: Kolkata

Dated: November 13, 2024

## SUPERSHAKTI METALIKS LIMITED

CIN: L28910WB2012PLC189128

Reg. Office: 39, Shakespeare Sarani, Premlata Building, 2nd Floor, Kolkata-700 017

## Statement of Unaudited Financial Results for the Half Year Ended 30th September, 2024

(Rs. in Lakhs)

Sr. No.	Particulars	Half year Ended On			Year Ended
		30.09.2024 (Unaudited)	31.03.2024 (Refer Note No.7)	30.09.2023 (Unaudited)	31.03.2024 (Audited)
<b>1</b>	<b>Income</b>				
	Revenue From Operations	34,733.41	38,576.28	34,565.00	73,141.28
	<b>Total Revenue from Operations</b>	<b>34,733.41</b>	<b>38,576.28</b>	<b>34,565.00</b>	<b>73,141.28</b>
<b>2</b>	Other Income	354.67	389.94	362.51	752.45
<b>3</b>	<b>Total Income ( 1+ 2)</b>	<b>35,088.08</b>	<b>38,966.22</b>	<b>34,927.51</b>	<b>73,893.73</b>
<b>4</b>	<b>Expenses</b>				
	(a) Cost of Materials Consumed	28,043.55	29,320.11	25,886.75	55,206.86
	(b) Purchase of Stock-in-Trade	-	303.99	1,737.99	2,041.98
	(c) Change in Inventories of Finished Goods, Work-in-Progress and Stock-in Trade	(1,233.74)	895.83	(793.78)	102.05
	(d) Employee Benefits Expense	663.17	615.67	652.94	1,268.61
	(e) Finance Cost	115.55	162.99	113.73	276.72
	(f) Depreciation and Amortisation expense	251.96	233.73	240.07	473.80
	(g) Other Expenses	6,502.44	6,407.28	6,326.49	12,733.77
	<b>Total Expenses [ 4(a) to 4(g) ]</b>	<b>34,342.93</b>	<b>37,939.60</b>	<b>34,164.19</b>	<b>72,103.79</b>
<b>5</b>	<b>Profit / (Loss) before Tax (3 - 4)</b>	<b>745.15</b>	<b>1,026.62</b>	<b>763.32</b>	<b>1,789.94</b>
<b>6</b>	<b>Tax Expenses</b>				
	(a) Current Tax	199.49	218.58	208.18	426.76
	(b) Deferred Tax	10.47	42.96	(20.30)	22.66
	<b>Total Tax Expenses [ 6(a) to 6(b) ]</b>	<b>209.96</b>	<b>261.54</b>	<b>187.88</b>	<b>449.42</b>
<b>7</b>	<b>Net Profit / (loss) for the period (5 - 6)</b>	<b>535.19</b>	<b>765.08</b>	<b>575.44</b>	<b>1,340.52</b>
<b>8</b>	<b>Other Comprehensive Income</b>				
	<b>Item that will not be reclassified to profit or loss:</b>				
	(a) Fair Valuation of Investments in equity investment designated at OCI	237.06	(159.10)	159.10	-
	(b) Re-measurement gain/(loss) on defined benefit plans	5.40	1.31	9.50	10.81
	(c) Income Tax relating to the the above items	481.98	(39.89)	103.67	63.78
	<b>Total other comprehensive income, net of tax</b>	<b>724.44</b>	<b>(197.68)</b>	<b>272.27</b>	<b>74.59</b>
<b>9</b>	<b>Total Comprehensive Income for the period (7 + 8)</b>	<b>1,259.63</b>	<b>567.40</b>	<b>847.71</b>	<b>1,415.11</b>
<b>10</b>	Paid-up equity share capital (Face Value of Rs.10/- each)	1,152.53	1,152.53	1,152.53	1,152.53
<b>11</b>	<b>Other Equity</b>				<b>23,872.74</b>
<b>12</b>	<b>Earnings per Equity Share</b>				
	<b>In Rupees (Refer Note no. 8)</b>				
	(a) Basic	4.64	6.64	4.99	11.63
	(b) Diluted	4.64	6.64	4.99	11.63

For, Supershakti Metaliks Limited



DEEPAK AGARWAL

(Director)

DIN 00343812

Dated : 13th November, 2024

Place: Kolkata

SUPERSHAKTI METALIKS LIMITED

CIN: L28910WB2012PLC189128

Reg. Office: 39, Shakespeare Sarani, Premlata Building, 2nd Floor, Kolkata-700 017

Statement of Unaudited Financial Results for the Half Year Ended 30th September, 2024

Notes:

1. The Financial Results, have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on November 13, 2024.
2. The Financial Results have been prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ("Ind AS") prescribed under section 133 of the Companies Act, 2013 read with relevant rules thereunder and in terms of Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015 ("the Regulation") as amended.
3. As the Company's business activity falls within a single significant primary business segment i.e. "Manufacturing/Trading of Iron & Steel Products", no separate segment information is disclosed. These, in the context of Ind AS 108 on "Operating Segments Reporting" are considered to constitute one segment and hence, the Company has not made any additional segment disclosures.
4. Other Expenses includes 'Power and Fuel' expense for the half year ended from April'2024 - September'2024 amounting to Rs. 4821.22 lakhs (October 2023- March 2024: Rs. 4913.95 lakhs; April'2023 - September'2023: Rs.4915.18 lakhs).
5. During the half-year ending September 30, 2024, the Company has paid Rs. 216.65 lakhs for Goods and Services Tax expenses related to earlier years." The same has been included under the head "Other Expenses"
6. The Code on Social Security, 2020 (Code) related to employee benefits during employment and post-employment received Presidential assent in September'2020. The Code has been published in the Gazette of India; however, the date on which the Code will come into effect has not been notified and the final rules/ interpretation have not yet been issued. The Company will assess the impact of the Code when it comes into effect and will record any related impact in the period the Code becomes effective. However, the Company envisages that the impact of the above will not be material.
7. Figures of half year ended 31st March, 2024 represent the balancing figures between the audited figures in respect of the full financial years and the published unaudited figures of six months ended 30th September, 2023.
8. Earnings per shares is not annualised for the half year ended 30th September, 2024, 31st March, 2024 & 30th September, 2023.
9. The previous period figures have been regrouped to conform to the current period figures.
10. Statements of Assets & Liabilities and Statement of Cash Flow is annexed herewith.

For, Supershakti Metaliks Limited



DEEPAK AGARWAL  
(Director)  
DIN 00343812

Dated : 13th November, 2024  
Place: Kolkata

## SUPERSHAKTI METALIKS LIMITED

CIN: L28910WB2012PLC189128

Reg. Office: 39, Shakespeare Sarani, Premlata Building, 2nd Floor, Kolkata-700 017

## Unaudited Statement of Assets and Liabilities as at 30th September, 2024

Note -10

(Rs. in Lakhs)

	Particulars	As at 30.09.2024 Unaudited	As at 31.03.2024 Audited
<b>A</b>	<b>ASSETS</b>		
<b>(1)</b>	<b>NON-CURRENT ASSETS</b>		
	(a) Property, Plant and Equipment	4,932.31	5,143.87
	(b) Capital Work in Progress	221.30	-
	(c) Right of Use-Assets	211.78	213.69
	(d) Financial Assets		
	(i) Investments	13,283.26	13,046.20
	(ii) Loans	5,959.38	5,887.91
	(iii) Other Financial Assets	66.45	113.30
	(e) Non -Current Tax Assets (Net)	374.56	330.64
	(f) Other Non- Current Assets	22.49	19.06
	<b>Sub Total - Non Current Assets</b>	<b>25,071.53</b>	<b>24,754.67</b>
<b>(2)</b>	<b>CURRENT ASSETS</b>		
	(a) Inventories	2,961.60	3,972.97
	(b) Financial Assets		
	(i) Trade Receivables	882.37	499.47
	(ii) Cash and Cash Equivalents	40.87	15.65
	(iii) Bank Balances (other than above)	688.15	517.28
	(iv) Other Financial Assets	85.91	21.49
	(c) Other Current Assets	750.90	1,854.02
	<b>Sub Total - Current Assets</b>	<b>5,409.80</b>	<b>6,880.88</b>
	<b>TOTAL - ASSETS</b>	<b>30,481.33</b>	<b>31,635.55</b>
<b>B</b>	<b>EQUITY AND LIABILITIES</b>		
<b>(1)</b>	<b>EQUITY</b>		
	(a) Equity Share Capital	1,152.53	1,152.53
	(b) Other Equity	25,074.76	23,872.74
	<b>Sub Total - Total Equity</b>	<b>26,227.29</b>	<b>25,025.27</b>
<b>(2)</b>	<b>NON-CURRENT LIABILITIES</b>		
	(a) Financial Liabilities		
	(i) Borrowings	39.09	75.34
	(b) Provisions	241.06	227.01
	(c) Deferred Tax Liabilities (Net)	1,367.87	1,839.39
	<b>Sub Total - Non Current Liabilities</b>	<b>1,648.02</b>	<b>2,141.74</b>
<b>(3)</b>	<b>CURRENT LIABILITIES</b>		
	(a) Financial Liabilities		
	(i) Borrowings	167.48	1,904.66
	(ii) Trade Payable		
	(a) Total outstanding dues of micro enterprises and small enterprises	51.22	25.54
	(b) Total outstanding dues of creditors other than micro enterprises and small enterprises	1,256.96	2,020.34
	(b) Other Financial Liabilities	251.96	169.42
	(c) Provisions	29.57	45.21
	(d) Other Current Liabilities	848.83	303.37
	<b>Sub Total - Current Liabilities</b>	<b>2,606.02</b>	<b>4,468.54</b>
	<b>TOTAL - EQUITY AND LIABILITIES</b>	<b>30,481.33</b>	<b>31,635.55</b>

For, Supershakti Metaliks Limited



DEEPAK AGARWAL

(Director)

DIN 00343812

Dated : 13th November, 2024

Place: Kolkata

**SUPERSHAKTI METALIKS LIMITED**

CIN: L28910WB2012PLC189128

**Statement of Cash Flow for the Year Ended 30th September , 2024**

**Note No. 10**

₹ in lakhs

Particulars	Half Year ended 30.09.2024 (Unaudited)		Half Year ended 30.09.2023 (Unaudited)	
	Amount (₹)	Amount (₹)	Amount (₹)	Amount (₹)
<b>Cash Flow from Operating Activities</b>				
<b>Profit before Tax:</b>		745.15		763.32
<b>Adjustments for :</b>				
Depreciation & Amortisation Expenses	251.96		240.07	
Finance costs	115.55		113.73	
Interest Income	(292.70)		(301.98)	
Unwinding of Interest on Security Deposits	-		(0.15)	
Net (Gain)/Loss on sale of property, plant & equipment	-		(3.76)	
Net (Gain)/Loss on Foreign Currency Transactions	-		(15.14)	
Net (Gain)/loss arising on forward contracts designated as FVTPL	-		0.08	
Liabilities no longer required written back	(0.00)		(0.68)	
Bad Debts written off	0.02		0.14	
Reversal of Allowances for Expected Credit Loss on Trade Receivables	-		(21.23)	
Provision for Expected Credit Loss on Debtors	2.76		-	
Provision for Non-moving / Obsolete Store Items	0.28		-	
		77.87		11.08
<b>Cash Generated from Operations before working Capital Changes</b>		823.02		774.40
<b>Adjustments for (increase)/ decrease in operating assets</b>				
Inventories	1,011.10		(1,456.23)	
Trade Receivables	(382.89)		422.98	
Other Non Current Financial Assets And Other Non-Current Assets	(14.68)		3.47	
Other Current Financial Assets And Other Current Assets	1,102.65		513.37	
<b>Adjustments for increase/ (decrease) in operating liabilities</b>				
Trade payables	(737.70)		1,876.02	
Other Current Financial Liabilities And Other Current Liabilities	611.20		(714.64)	
Current provisions	(15.64)		(9.22)	
Non-current provisions	14.05		14.02	
		1,588.11		649.77
<b>Cash Generated from Operations</b>		2,411.13		1,424.17
Tax Paid		(243.40)		(257.28)
<b>Net Cash Generated from Operating Activities ( A )</b>		2,167.73		1,166.89
<b>Cash Flow from Investing Activities</b>				
Purchase of Property, Plant & Equipment (including Capital Work-in-Progress) and Intangible Assets	(227.42)		(213.63)	
Proceeds from Sale of Property , Plant & Equipment	-		10.25	
Loan ( given )/ (refund) to related party (Net)	(71.47)		(2,850.00)	
Interest Received	228.33		9.89	
Net Investment in Fixed deposits	(125.35)		(222.31)	
<b>Net Cash Used in Investing Activities ( B )</b>		(195.91)		(3,265.80)
<b>Cash Flow from Financing Activities</b>				
Dividend Paid	(57.63)		(115.25)	
Proceeds/(Repayment) from Long Term Loan Borrowings	(36.24)		(34.25)	
Proceeds/(Repayment) from Short Term Loan Borrowings	(1,737.18)		1,049.35	
Interest Paid	(115.55)		(113.36)	
Payment of Lease Liabilities	-		(8.27)	
<b>Net Cash Used from Financing Activities ( C )</b>		(1,946.60)		778.22
<b>Net Increase/(Decrease) in cash and Cash Equivalents ( A+B+C)</b>		25.22		(1,320.70)
Cash and Cash Equivalents at the beginning of the year		15.65		1,345.09
Cash and Cash Equivalents at the end of the year		40.87		24.40
<b>Cash &amp; Cash Equivalents Consists of :</b>		<b>As at 30.09.2024</b>		<b>As at 30.09.2023</b>
Cash on Hand		5.74		11.59
Balance with Banks		35.13		12.81
<b>Total</b>		<b>40.87</b>		<b>24.40</b>

**Notes :**

(a) The above Cash Flow Statements has been prepared under the "Indirect Method" as set out in the Indian Accounting Standard (IND AS) -7 Statement of Cash Flow .

(b) (0.00) represents below rounding norms of the company.

As per our report of even date annexed herewith  
For SINGHI & CO.  
Chartered Accountants  
Firm Registration No : 302049E



For and on behalf of the Board

*Deepak Kumar*

DEEPAK AGARWAL  
(Director)  
DIN 00343812

Place : Kolkata  
Dated : 13th November, 2024

# SUPERSHAKTI METALIKS LIMITED

Registered Office : 'PREMLATA', 39, Shakespeare Sarani, 2nd Floor, Kolkata - 700 017, West Bengal, Telefax : +91 33 2289 2734/35/36

## CEO & CFO Certificate under Regulation 33(2)(a) of SEBI (LODR) Regulation 2015

To,

The Board of Directors

**SUPERSHAKTI METALIKS LIMITED**

- A. We have reviewed Financial Statements and the Cash Flow Statement of Supershakti Metaliks Limited for the half year on 30<sup>th</sup> September, 2024 and to the best of our knowledge and belief:
- These statements do not contain any materially untrue statement or omit any material fact or contain statements that might be misleading;
  - These statements together present a true and fair view of the listed entity affairs and are in compliance with existing accounting standards, applicable laws and regulations;
- B. There are, to the best of our knowledge and belief no transactions entered into by the listed entity, during the half year ended on 30<sup>th</sup> September, 2024 which are fraudulent, illegal or violative of Company's Code of Conduct.
- C. We accept responsibility for establishing and maintaining internal controls for financial reporting and we have evaluated the effectiveness of internal control systems 'of the Company pertaining to Financial Reporting and they have disclosed to the Auditors and the Audit Committee, deficiencies in the design or operation of internal controls, if any, of which we are aware and the steps we have taken or proposes to take to rectify these deficiencies.
- D. We have indicated to the Auditors and the Audit Committee:
- that there are no significant changes in internal control over financial reporting during the half year;
  - that there are no significant changes in accounting policies during the half year and that there are no instances of significant fraud of which we become aware and the involvement there in, if any, of the Management or an employee having a significant role in the Company's internal control system over Financial Reporting.

**For SUPERSHAKTI METALIKS LIMITED**



**SHYAM S. SOMANI**  
(Chief Financial Officer)

