

SUPER SALES INDIA LIMITED

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Regd. Office 34 A, Kamaraj Road, Coimbatore - 641 018.

UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2021

Rs. In Lakhs

Sl No.	Particulars	3 months ended	Preceding 3 months ended	Corresponding 3 months ended in the previous year	6 months ended		Previous Year ended
		30.09.2021 (Unaudited)	30.06.2021 (Unaudited)	30.09.2020 (Unaudited)	30.09.2021 (Unaudited)	30.09.2020 (Unaudited)	31.03.2021 (Audited)
I	INCOME						
	Revenue from operations	11,049.33	7,344.57	6,552.06	18,393.90	9,515.92	26,691.40
	Other Income	146.41	85.99	63.91	232.40	96.27	197.79
	Total Income	11,195.74	7,430.56	6,615.97	18,626.30	9,612.19	26,889.19
II	EXPENSES						
	Cost of Material Consumed	5,671.74	3,732.15	3,508.23	9,403.89	5,402.07	14,360.06
	Purchases of stock-in-trade	-	-	-	-	-	-
	Changes in inventories of finished goods, work-in-progress and stock-in-trade	45.20	(278.69)	345.47	(233.49)	166.94	161.36
	Employee benefits expense	953.57	862.92	777.34	1,816.49	1,396.27	3,171.73
	Finance costs	137.70	155.25	202.04	292.95	410.39	757.12
	Depreciation and amortisation expense	422.63	373.45	486.24	796.08	885.15	1,829.92
	Other expenses	1,798.18	1,690.00	1,019.97	3,488.18	1,574.31	5,076.13
	Total expenses	9,029.02	6,535.08	6,339.29	15,564.10	9,835.13	25,356.32
III	Profit/(Loss) before exceptional items and tax (I - II)	2,166.72	895.48	276.68	3,062.20	(222.94)	1,532.87
IV	Exceptional Items	-	-	-	-	-	-
V	Profit/(Loss) before Tax (III - IV)	2,166.72	895.48	276.68	3,062.20	(222.94)	1,532.87
VI	Tax Expenses						
	Current tax	633.50	250.00	-	883.50	-	557.00
	Deferred Tax	(11.53)	7.56	60.06	(3.97)	53.99	95.86
VII	Profit / (Loss) for the period (V - VI)	1,544.75	637.92	216.62	2,182.67	(276.93)	880.01
VIII	Other Comprehensive Income /(Loss) [net of tax]						
A)	Items that will not be re-classified to profit or loss	3,759.06	(647.19)	1,521.01	3,111.87	2,759.46	10,309.17
	Income tax relating to items that will not be reclassified to profit or loss	(435.45)	78.68	6.62	(356.77)	8.29	(189.96)
B)	Items that will be re-classified to profit or loss	-	-	-	-	-	-
IX	Total other Comprehensive Income / (loss) (VIII A + VIII B)	3,323.61	(568.51)	1,527.63	2,755.10	2,767.75	10,119.21
X	Total Comprehensive Income / (loss) for the period (VII+IX)	4,868.36	69.41	1,744.25	4,937.77	2,490.82	10,999.22
XI	Paid up share capital (face value of Rs. 10/- each)	307.15	307.15	307.15	307.15	307.15	307.15
XII	Other Equity excluding Revaluation Reserve	-	-	-	-	-	29,420.34
XIII	Earnings per Share (Rs) (not annualised) Basic & Diluted [Face value Rs. 10 / share]	50.29	20.77	7.05	71.06	(9.02)	28.65



SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED FOR THE QUARTER AND AND HALF YEAR ENDED 30TH SEPTEMBER, 2021

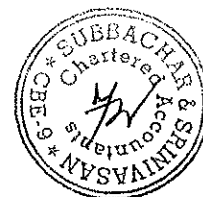
Sl No.	Particulars	3 months ended	Preceding 3 months ended	Corresponding 3 months ended in the previous year	6 months ended		Previous Year ended
		30.09.2021 (Unaudited)	30.06.2021 (Unaudited)	30.09.2020 (Unaudited)	30.09.2021 (Unaudited)	30.09.2020 (Unaudited)	31.03.2021 (Audited)
1	Segment revenue						
	- Agency Division	468.36	291.07	195.11	759.43	290.37	1,003.32
	- Textile Division	9,377.84	6,327.69	5,780.22	15,705.53	8,421.70	23,050.04
	- Engineering Division	1,328.86	811.80	621.53	2,140.66	878.20	2,817.47
	Total	11,175.06	7,430.56	6,596.86	18,605.62	9,590.27	26,870.83
	Less: Inter segment Revenue	2.27	-	2.12	2.27	3.58	8.86
	Income from operations	11,172.79	7,430.56	6,594.74	18,603.35	9,586.69	26,861.97
2	Segment Results						
	Profit/(Loss) before tax & interest						
	- Agency Division	205.60	81.50	(4.00)	287.10	(88.08)	210.61
	- Textile Division	1,922.12	938.28	491.94	2,860.40	392.43	2,115.60
	- Engineering Division	187.69	51.14	(12.46)	238.83	(113.21)	44.84
	Total	2,315.41	1,070.92	475.48	3,386.33	191.14	2,371.05
	Less: Finance costs	137.70	155.25	202.04	292.95	410.39	757.12
	Less: Other unallocable expenditure net off unallocable Income	10.99	20.19	(3.24)	31.18	3.69	81.06
	Total Profit/(Loss) before tax	2,166.72	895.48	276.68	3,062.20	(222.94)	1,532.87
3	Segment Assets						
	- Agency Division	784.75	620.26	498.87	784.75	498.87	870.04
	- Textile Division	21,684.47	20,599.01	18,235.98	21,684.47	18,235.98	20,772.00
	- Engineering Division	3,938.84	3,949.39	3,913.42	3,938.84	3,913.42	3,966.17
	- Unallocated	18,939.70	15,691.22	8,385.33	18,939.70	8,385.33	15,821.21
	Total	45,347.76	40,859.88	31,033.60	45,347.76	31,033.60	41,429.42
4	Segment Liabilities						
	- Agency Division	177.98	185.12	253.10	177.98	253.10	202.08
	- Textile Division	7,963.21	8,197.75	8,218.28	7,963.21	8,218.28	9,423.43
	- Engineering Division	369.93	431.53	392.13	369.93	392.13	464.66
	- Unallocated	2,248.17	2,248.60	951.00	2,248.17	951.00	1,611.76
	Total	10,759.29	11,063.00	9,814.51	10,759.29	9,814.51	11,701.93



STATEMENT OF ASSETS AND LIABILITIES

Rs. In Lakhs

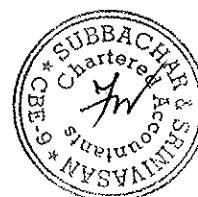
Particulars	As at	As at 31.03.2021
	30.09.2021	
	[Unaudited]	[Audited]
Assets		
Non-current assets		
Property, plant and equipment	10,152.42	10,384.88
Capital work-in-progress	12.80	0.22
Right -of- use assets	30.84	43.94
Other Intangible assets	0.26	0.26
Financial assets	-	-
i. Investments	18,730.48	15,585.99
ii. Other financial assets	1,132.32	696.40
iii. Other non current assets	698.61	327.42
Total non-current assets	30,757.73	27,039.11
Current assets		
Inventories	6,100.04	6,006.73
Financial assets		
i. Trade receivables	6,076.27	5,953.41
ii. Cash and cash equivalents	973.31	192.15
iii. Bank balances other than (ii) above	128.29	21.18
iv. Other financial assets	400.95	51.91
Current Tax assets (net)	-	-
Other current assets	869.15	2,164.93
Total current assets	14,548.01	14,390.31
Total Assets	45,305.74	41,429.42
Equity and liabilities		
Equity share capital	307.15	307.15
Other equity	34,281.32	29,420.34
Total equity	34,588.47	29,727.49
Liabilities		
Non-current liabilities		
Financial liabilities		
i) Lease liabilities	23.12	23.12
Provisions	15.03	7.95
Deferred tax liabilities (Net)	1,525.66	1,172.86
Total non-current liabilities	1,563.81	1,203.93
Current liabilities		
Financial liabilities		
i. Borrowings	5,910.38	7,750.41
ii. Trade payables		
Total outstanding dues of Micro Enterprises and Small Enterprises and	52.43	94.77
Total outstanding dues of creditors other than Micro Enterprises and Small Enterprises	506.54	671.52
iii. Lease liabilities	10.61	24.01
iv. Other financial liabilities	1,265.79	1,057.67
Provisions	14.99	13.38
Current Tax Liabilities (Net)	706.08	422.45
Other current liabilities	686.64	463.79
Total current liabilities	9,153.46	10,497.99
Total liabilities	10,717.27	11,701.92
Total equity and liabilities	45,305.74	41,429.42



STATEMENT OF CASH FLOWS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2021

Rs. in Lakhs

Particulars	As at	As at 31.03.2021
	30.09.2021	
	[Unaudited]	[Audited]
Cash flow from operating activities		
Profit before income tax	3,062.20	1,532.87
Adjustments for		
Depreciation and amortisation expense	796.08	1,829.92
(Gain)/loss on disposal of property, plant and equipment	(91.96)	(18.76)
Interest Income	(7.29)	(24.64)
Dividend Income	(22.95)	(22.95)
Finance costs	292.95	757.12
	4,029.03	4,053.56
Change in operating assets and liabilities		
(Increase)/Decrease in trade receivables	(117.50)	174.42
(Increase)/Decrease in inventories	(93.31)	(1,215.41)
(Increase)/Decrease in other financial Non -Current assets	(435.92)	(191.70)
(Increase)/Decrease in other financial Current assets	(342.26)	(10.01)
(Increase)/Decrease in other non-current assets	149.36	122.57
(Increase)/Decrease in other current assets	1,295.78	(675.09)
(Decrease) / Increase in trade payables	(207.32)	(640.07)
(Decrease) / Increase in provisions	8.69	(20.46)
(Decrease) / Increase in other current liabilities	222.85	336.29
(Decrease) / Increase in other Financial Liabilities	229.24	302.45
Cash generated from operations	4,738.64	2,236.55
Income taxes paid	662.81	180.29
Net cash inflow from operating activities	4,075.83	2,056.26
Cash flows from investing activities		
Payments for property, plant and equipment	(1,088.63)	(278.90)
Proceeds from sale of property, plant and equipment	121.87	19.81
Investment	-	-
Dividends received	22.95	22.95
Interest received	0.51	52.28
(Increase)/Decrease in Bank balances not considered as cash & Cash Equivalent	(107.11)	12.58
Net cash outflow from investing activities	(1,050.41)	(171.28)
Cash flows from financing activities		
Finance cost	(312.23)	(763.87)
Interest portion of lease liabilities	(1.84)	(5.83)
Dividends paid to company's shareholders	(76.79)	(78.57)
Availment/(Repayment) of Working capital borrowings	(1,840.03)	(868.65)
Payment of Lease liabilities	(13.40)	(28.64)
Net cash inflow (outflow) from financing activities	(2,244.29)	(1,745.56)
Net increase (decrease) in cash and cash equivalents	781.13	139.42
Cash and cash equivalents at the beginning of the financial year	192.15	52.73
Cash and cash equivalents at end of the period	973.28	192.15

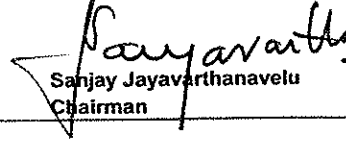


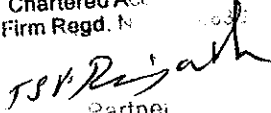
Notes:

- 1 The Unaudited financial results were reviewed by the Audit Committee and were approved by the Board of Directors at its meeting held on 27th October, 2021. The Statutory Auditors have carried out limited review of the above results.
- 2 The figures of the comparative periods have been regrouped / re arranged wherever necessary to correspond with the current period classification
- 3 The outbreak of corona virus (COVID-19) pandemic globally and in India caused significant disturbance and slowdown of economic activity. The Company's operations and revenue were impacted due to COVID-19 in the first quarter. However during the quarter ended September 30, 2021, there was no significant impact on the operations of the Company.

Coimbatore
27/10/2021

On behalf of the Board


Sanjay Jayavarthanavelu
Chairman

For Subbarchar & Co. Chartered Accountants
Firm Regd. No. 200380

Partner
T. S. V. Rajagopal
M. No: 200380



SUBBACHAR & SRINIVASAN
Chartered Accountants

T.S.V. RAJAGOPAL B.Com., FCA
T.S. ANADATHIRTHAN B.Com., FCA
D. NANDHAKUMAR B.Com., FCA
D. SUNDARAN M.Com., FCA
S. BHARGAVI B.Com., ACA

Independent Auditor's Review Report on the Quarterly and Year to date Unaudited Standalone Financial Results of the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 as amended

Review Report to
The Board of Directors of
Super Sales India Limited

1. We have reviewed the accompanying statement of Unaudited financial results of **SUPER SALES INDIA LIMITED, COIMBATORE-641018** for the Quarter and Half Year ended **30th September 2021** ("the statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 as amended ("the Listing Regulations").
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 the Indian Accounting Standard 34 (Ind AS 34) "Interim Financial Reporting" 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 these financial statements 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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. 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. 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 of unaudited financial results prepared in accordance with the aforesaid Indian Accounting Standards (Ind AS) specified under Section 133 of the Companies Act, 2013 as amended read with relevant rules issued thereunder and other accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.
5. Emphasis of Matter: We draw attention to Note 3 of the accompanying standalone financial results, which describes the management's evaluation of the impact related to Covid -19 lockdown and its consequential effects on the operations of the company. Our conclusion is not modified in respect of this matter.

Place: Coimbatore
Date: 27/10/2021



For **SUBBACHAR & SRINIVASAN**
CHARTERED ACCOUNTANTS
Firm Regn. No: 0040835

T.S.V. Rajagopal

PARTNER, T.S.V. RAJAGOPAL
Membership No: 200380

UDIN: 21200280 AAAAMB 1862