SUPREME POWER EQUIPMENT LIMITED

Manufacturers of SPEL & ROWSONS Brand Power and Distribution Transformers
Registered Office and Factory :
No. 55, Sidco Industrial Estate, Thirumazhisai, Chennai - 600 124. Tamilnadu, India
Tel : +91 44 26811221, +91 44 26811212, +91 44 26811226,
E-mail:info@supremepower.in, cs@supremepower.in Website : www.supremepower.in

CIN : L31200TN2005PLC056666

Date: 23.01.2025

To,
The Manager —Listing Department
National Stock Exchange of India Limited
Exchange Plaza, C I Block G, Bandra Kurla Complex, Bandra (East),
Mumbai -400051, Maharashtra, India

(Scrip Symbol: SUPREMEPWR)

Subject: Integrated Filing (Financials) for the quarter and nine months ended December 31, 2024

Dear Sir / Madam,

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024, read with BSE Circular No. 20250102-4 and NSE Circular No. NSE/CML/2025/02 dated January 2, 2025, we are submitting herewith the Integrated Filing (Financial) for the quarter and nine months ended December 31, 2024.

The above information is also available on the website of the Company https://www.supremepower.in/ .

Kindly acknowledge and take the same on records.

Thanking you,
Yours faithfully,
For Supreme Power Equipment Limited

Priyanka Bansal
Digitally signed by Priyanka Bansal
Date: 2025.01.23 17:04:18 +05'30'

Priyanka Bansal
Company Secretary and Compliance Officer

P P N AND COMPANY
CHARTERED ACCOUNTANTS
No.2, IV Cross Street, Sterling Road, Nungambakkam, Chennai - 600 034.
(Near to Loyola College) Ph: 044-2828 0033, Cell: 98844 48912.
E-mail: info@ppnaco.com | Web: www.ppnaco.com | www.ppnaco.co.in

Independent Auditor's Limited Review Report on Standalone Unaudited Quarterly and Nine Months Ended 31st December 2024 Financial Results of the Company Pursuant to the Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To,
The Board of Directors,
Supreme Power Equipment Limited.
(formerly known as Supreme Power Equipment Private limited)

1. We have reviewed the accompanying statement of unaudited standalone financial results of Supreme Power Equipment Limited (formerly known as Supreme Power Equipment Private Limited) ("the Company"), for the quarter and nine months ended December 31, 2024 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended ("the Listing Regulation").

2. The Company's management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Accounting Standards (AS 25) "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. The Statement has been approved by the Company's Board of Directors. Our responsibility is to issue a report on the financial statements 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free from material misstatements. 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 specified under section 143(10) of the Act 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. Thus, we have not performed an audit and accordingly, we do not express an audit opinion.



4. Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with applicable accounting standards specified under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder 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 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For P P N AND COMPANY
Chartered Accountants
Firm's Registration No: 013623S
Peer review Certificate No.013578





R. RAJARAM
Partner
Membership No.238452
UDIN : 25238452BMHSSC1984

Place: Chennai
Date: 23-01-2025

SUPREME POWER EQUIPMENT LIMITED

(formerly known as Supreme Power Equipment Private Limited)

CIN: L31200TN2005PLC056666

Registered Office: No.55, SIDCO Industrial Estates, Thirumazhisai, Tiruvallur-600124

email:cs@supremepower.in , Website:www.supremepower.in, Phone: +91 44 26811221

(Rs. in Lakhs)

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER 2024

	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31-12-2024	30-09-2024	31-12-2023	31-12-2024	31-12-2023	31-03-2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	Revenue From Operations	2,751.88	2,937.60	2,162.93	8,234.58	6,993.47	10,717.96
II	Other Income	269.99	115.26	54.95	461.14	166.79	278.26
III	**Total Income (I+II)**	**3,021.87**	**3,052.86**	**2,217.88**	**8,695.71**	**7,160.25**	**10,996.22**
IV	**Expenses**						
	Purchases of Stock-in-trade	2,854.53	2,739.27	1,466.17	7,537.97	5,716.85	8,093.47
	Changes in Inventories of finished goods,work-in-progress and stock-in trade	(540.42)	(614.74)	(16.02)	(1,141.87)	(457.64)	189.70
	Other Manufacturing Expenses	67.02	28.22	148.71	123.16	211.95	156.69
	Employee Benefits Expenses	84.18	70.13	57.55	221.04	126.42	191.31
	Finance Costs	57.40	49.46	58.13	178.32	129.97	187.10
	Depreciation & Amortisation Expenses	8.00	9.72	9.14	23.04	20.82	30.60
	Other Expenses	81.25	285.10	119.47	433.99	205.93	362.15
	Total Expenses (IV)	**2,611.96**	**2,567.17**	**1,843.14**	**7,375.66**	**5,954.30**	**9,211.01**
V	**Profit Before Exceptional and Extraordinary Items and Tax (III-IV)**	**409.91**	**485.70**	**374.74**	**1,320.05**	**1,205.95**	**1,785.21**
VI	Exceptional Items	-	-	-	-	-	-
VII	**Profit before extraordinary items and tax (V-VI)**	**409.91**	**485.70**	**374.74**	**1,320.05**	**1,205.95**	**1,785.21**
VIII	Extraordinary items	-	-		-		
IX	**Profit before tax (VII-VIII)**	**409.91**	**485.70**	**374.74**	**1,320.05**	**1,205.95**	**1,785.21**
X	**Tax Expense:**	**92.48**	**112.45**	**82.81**	**286.19**	**267.44**	**385.01**
	(1) Current Tax	87.07	104.59	82.30	278.06	263.74	382.49
	(2) Deferred Tax	5.41	7.86	0.51	8.13	3.70	2.41
	(3) Tax Adjustment of Earlier Years	-	-	-	-	-	0.11
XI	**Profit / (Loss) for the period from continuing operations (IX-X)**	**317.43**	**373.25**	**291.92**	**1,033.86**	**938.51**	**1,400.20**
XII	**Profit/(Loss) For The Period (XI)**	**317.43**	**373.25**	**291.92**	**1,033.86**	**938.51**	**1,400.20**
XIII	**Earnings per share of Rs.10 each (not annualised)**						
	(1) Basic	1.27	1.49	1.17	4.14	3.76	7.12
	(2) Diluted	1.27	1.49	1.17	4.14	3.76	7.12
XIV	**Paid up Equity Share Capital**						
	Total no.of Shares (Weighted Average)	2,49,91,135	2,49,91,135	2,49,91,135	2,49,91,135	2,49,91,135	2,49,91,135
	Face Value Per Share	10.00	10.00	10.00	10.00	10.00	10.00

Notes on Standalone Financial Results:

1 The Financial results are prepared in accordance with the Accounting Standards ("AS") as prescribed under Section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Account) Rules 2014 by the Ministry of Corporate Affairs and amendments thereof.

2 The above Unaudited Financial Results of Supreme Power Equipment Limited ("the Company") for the quarter and nine months ended December 31, 2024 were reviewed by the Audit Committee and were approved and taken on record by Board of Directors in their meeting held on 23-01-2025.

3 As per Ministry of Corporate Affairs Notification dated February 16, 2015. Companies whose securities are listed on SME Exchange as referred to in Chapter XB of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2009 are exempted from the compulsory requirement of adoption of Ind AS.

4 In accordance with the regulation 33 of SEBI (LODR) Regulations, 2015 (amended), the Statutory Auditor have carried out limited review of the Unaudited Financial Results of the company for the quarter and nine months ended December 31, 2024.

5 Earnings per share are calculated on the weighted average of the share capital.

6 The figures for the corresponding previous period have been regrouped / reclassified wherever necessary, to make them comparable with current year/ period figures.

7 The Company is engaged primarily in the business of manufacturing, assembling, fabrication of transformers which constitute one single reporting segment in accordance with AS-17 "Segment Reporting". Therefore, there are no separate business or geographical segments as reportable.

For Supreme Power Equipment Limited
(formerly known as Supreme Power Equipment Private Limited)

SUPREME POWER EQUIPMENT LIMITED Thirumazhisai 600 124

VEE.RAJMOHAN
Managing Director
DIN: 00844400

Place: Chennai
Date: 23-01-2025

P P N AND COMPANY

CHARTERED ACCOUNTANTS

No.2, IV Cross Street, Sterling Road, Nungambakkam, Chennai - 600 034.
(Near to Loyola College) Ph: 044-2828 0033, Cell: 98844 48912.
E-mail: info@ppnaco.com | Web: www.ppnaco.com | www.ppnaco.co.in

Independent Auditor's Limited Review Report on Consolidated Unaudited Quarterly and Nine Months Ended 31st December 2024 Financial Results of the Company Pursuant to the Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To,
The Board of Directors,
Supreme Power Equipment Limited.
(formerly known as Supreme Power Equipment Private Limited)

1. We have reviewed the accompanying statement of unaudited consolidated financial results of Supreme Power Equipment Limited (formerly known as Supreme Power Equipment Private Limited) (hereinafter referred to as "the Parent Company") and its subsidiaries (the Parent Company and its subsidiaries together referred to as "the Group"), for the quarter and nine months ended December 31, 2024 (the "Statement") attached herewith, being submitted by the Parent Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

2. The Parent Company's management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Accounting Standards (AS 25) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. The Statement has been approved by the Parent Company's Board of Directors. Our responsibility is to issue a report on the financial statements 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free from 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 Standards on Auditing specified under section 143(10) of the Act 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 Securities and Exchange Board of India 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 results of the following entity;

   Subsidiary entity- Danya Electric Company

5. Based on our review conducted and procedures performed as stated in above and based on the statement provided by the management related to Parent & Subsidiary, 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 Accounting Standards 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 Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations,2015, as amended including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. The consolidated unaudited financial results include the unaudited financial results of the subsidiary whose financial results reflect total revenues of Rs. 663.31 Lakhs and Rs. 2,407.19 Lakhs, total net profit/ (loss) after tax of Rs. 67.12 Lakhs and Rs. 229.26 Lakhs for the quarter ended December 31, 2024 and for the period from April 01, 2024 to December 31, 2024, respectively as considered in the consolidated unaudited financial results, have been reviewed by us.

   Our conclusion on the Statement is not modified in respect of the above matter.

For P P N AND COMPANY
Chartered Accountants
Firm's Registration No: 013623S
Peer review Certificate No.013578





R. RAJARAM
Partner
Membership No.238452
UDIN : 25238452BMHSSD9823

Place: Chennai
Date: 23-01-2025

SUPREME POWER EQUIPMENT LIMITED

(formerly known as Supreme Power Equipment Private Limited)

CIN: L31200TN2005PLC056666

Registered Office: No.55, SIDCO Industrial Estates, Thirumazhisai, Tiruvallur-600124

email:cs@supremepower.in , Website:www.supremepower.in, Phone: +91 44 26811221

(Rs. in Lakhs)

STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER 2024

	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31-12-2024	30-09-2024	31-12-2023	31-12-2024	31-12-2023	31-03-2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	Revenue From Operations	2,910.68	3,063.18	2,369.76	8,724.33	7,627.63	11,345.58
II	Other Income	226.81	45.15	7.20	273.99	8.67	12.94
III	**Total Income (I+II)**	**3,137.49**	**3,108.33**	**2,376.96**	**8,998.32**	**7,636.31**	**11,358.52**
IV	**Expenses**						
	Purchases of Stock-in-trade	2,745.20	2,798.11	1,141.75	7,544.44	5,812.00	8,112.93
	Changes in Inventories of finished goods,work-in-progress and stock-in trade	(389.32)	(718.02)	364.20	(1,123.03)	(391.21)	23.16
	Other Manufacturing Expenses	69.09	33.22	151.62	130.13	225.86	181.64
	Employee Benefits Expenses	89.13	75.21	63.69	235.82	151.81	242.69
	Finance Costs	68.55	74.80	94.25	239.31	207.66	320.49
	Depreciation & Amortisation Expenses	10.36	12.27	11.57	29.99	27.27	38.67
	Other Expenses	91.82	297.41	141.41	475.49	284.73	465.38
	Total Expenses (IV)	**2,684.84**	**2,573.00**	**1,968.48**	**7,532.16**	**6,318.11**	**9,384.97**
V	**Profit Before Exceptional and Extraordinary Items and Tax (III-IV)**	**452.65**	**535.33**	**408.48**	**1,466.16**	**1,318.20**	**1,973.55**
VI	Exceptional Items	-	-	-	-	-	-
VII	**Profit before extraordinary items and tax (V-VI)**	**452.65**	**535.33**	**408.48**	**1,466.16**	**1,318.20**	**1,973.55**
VIII	Extraordinary items	-	-	-	-	-	
IX	**Profit before tax (VII-VIII)**	**452.65**	**535.33**	**408.48**	**1,466.16**	**1,318.20**	**1,973.55**
X	**Tax Expense:**	**128.50**	**154.29**	**111.25**	**409.37**	**362.12**	**543.85**
	(1) Current Tax	122.94	146.43	110.66	400.70	357.83	541.04
	(2) Deferred Tax	5.56	7.86	0.59	8.68	4.29	3.43
	(3) Tax Adjustment of Earlier Years	-	-	-	-	-	-0.63
XI	**Profit / (Loss) for the period from continuing operations (IX-X)**	**324.14**	**381.04**	**297.23**	**1,056.79**	**956.08**	**1,429.70**
XII	Less: Share of Minority Interest	6.71	7.79	5.30	22.93	17.57	29.50
XIII	**Net Profit Transferred to Reserves & Surplus (XI-XII)**	**317.43**	**373.25**	**291.92**	**1,033.86**	**938.51**	**1,400.20**
XIV	**Earnings per share of Rs.10 each (not annualised)**						
	(1) Basic	1.27	1.49	1.17	4.14	3.76	5.60
	(2) Diluted	1.27	1.49	1.17	4.14	3.76	5.60
XIV	**Paid up Equity Share Capital**						
	Total no.of Shares (Weighted Average)	2,49,91,135	2,49,91,135	2,49,91,135	2,49,91,135	2,49,91,135	2,49,91,135
	Face Value Per Share	10.00	10.00	10.00	10.00	10.00	10.00

Notes on Consolidated Financial Results:

1 The Consolidated Financial results are prepared in accordance with the Accounting Standards ("AS") as prescribed under Section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Account) Rules 2014 by the Ministry of Corporate Affairs and amendments thereof.

2 The basis of consolidation is as per Rule 6 of the Companies (Accounts) Rules, 2014 the consolidation of financial statements of the company shall be made in accordance with the provisions of Schedule III of the Act and the applicable accounting standards. As per para 5.2 of Accounting Standard AS -21 "A subsidiary is an enterprise that is controlled by another enterprise (known as the parent)", by virtue of the above provisions of Accounting Standard AS-21, "M/s Danya Electric Company" being a partnership firm is considered as a subsidiary for preparation of consolidated financials. The basis of consolidation is in nature of investment in subsidiary, further as per para 10 of Accounting Standard AS-21 Consolidation of financial statements, a subsidiary is an entity over which the company has directly or indirectly control of more than one-half of the voting rights.

3 The above Unaudited Financial Results of Supreme Power Equipment Limited ("the Company") for the quarter and nine months ended December 31, 2024 were reviewed by the Audit Committee and were approved and taken on record by Board of Directors in their meeting held on 23-01-2025.

4 As per Ministry of Corporate Affairs Notification dated February 16, 2015. Companies whose securities are listed on SME Exchange as referred to in Chapter XB of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2009 are exempted from the compulsory requirement of adoption of Ind AS.

5 In accordance with the regulation 33 of SEBI (LODR) Regulations, 2015 (amended), the Statutory Auditor have carried out limited review of the Unaudited Financial Results of the company for the quarter and nine months ended December 31, 2024.

6 Earnings per share are calculated on the weighted average of the share capital.

7 The figures for the corresponding previous period have been regrouped / reclassified wherever necessary, to make them comparable with current year/ period figures.

8 The Company is engaged primarily in the business of manufacturing, assembling, fabrication of transformers which constitute one single reporting segment in accordance with AS-17 "Segment Reporting". Therefore, there are no separate business or geographical segments as reportable.

For Supreme Power Equipment Limited
(formerly known as Supreme Power Equipment Private Limited)

VEE.RAJMOHAN
Managing Director
DIN: 00844400

SUPREME POWER EQUIPMENT LIMITED
Thirumazhisai
600 124

Place: Chennai
Date: 23-01-2025

B. Statement on Deviation or Variation for proceeds of Public Issue, Rights Issue, Preferential Issue, Qualified Institutions Placement Etc. : **Not Applicable**

C. Format for Disclosing Outstanding Default on Loans and Debt Securities:

S.No.	Particulars	In INR Crore
1.	**Loans / revolving facilities like cash credit from banks / financial institutions**	
A	Total amount outstanding as on date	8.27
B	Of the total amount outstanding, amount of default as on date	0
2.	**Unlisted debt securities i.e. NCDs and NCRPS**	
A	Total amount outstanding as on date	0
B	Of the total amount outstanding, amount of default as on date	0
3.	**Total financial indebtedness of the listed entity including short-term and long-term debt**	8.27

D. Format for Disclosure of Related Party Transactions (applicable only for half-yearly filings i.e., 2nd and 4th quarter): **Not Applicable**

E. Statement on Impact of Audit Qualifications (for Audit Report with Modified Opinion) submitted along with Annual Audited Financial Results (Standalone and Consolidated separately) (applicable only for Annual Filing i.e., 4th quarter): **Not Applicable**

SUPREME POWER EQUIPMENT LIMITED
Thirumazhisai
600 124