# SUPERSHAKTI METALIKS LIMITED

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


Date: 26th May, 2025

To,
**BSE Limited**
P.J. Towers, Dalal Street,
Fort, Mumbai 400 001

**Ref No: SML/LODR/COM/FS/001/2025-26**

**BSE Scrip Code: 541701**

**Subject: Submission of Standalone & Consolidated Audited Financial Results by Statutory Auditors for the Half year and Financial Year ended 31st March, 2025 under Regulation 33 of the SEBI (LODR) Regulations, 2015**

Dear Sir/Madam,

This is in continuation of our letter no. SML/LODR/COM/001/2024-25 dated 16th May, 2025 duly informed to you regarding information of the Meeting of the Board of Directors on Monday 26th May, 2025 at the Registered Office of the Company to consider, approve and take on record the Standalone & Consolidated Audited Financial Results of the Company for the Six Month ended 31st March, 2025 and Financial Year ended 31st March, 2025.

Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015, we are pleased to submit the Standalone & Consolidated Audited Financial Results of the Company for the Six Month ended 31st March, 2025 and Financial Year ended 31st March, 2025 in PDF Format; which were approved by the Audit Committee and Board of Directors at their Meetings held on Monday 26th May, 2025.

We are also in process of filing the aforesaid Audited Financial Result in XBRL Format within the stipulated time of 24 hours from submission of results in PDF mode and shall also be hosted on the website of Company www.supershaktimetaliks.com.

You are requested to please take on record the aforesaid documents for reference and further needful.

Thanking You,

**For SUPERSHAKTI METALIKS LIMITED**

N. Agarwal

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

SUPERSHAKTI METALIKS LTD. KOLKATA

**Encl:a/a**

Singhi & Co.
Chartered Accountants

161, Sarat Bose Road
Kolkata-700 026, (India)
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**Independent Auditor's Report on Standalone Financial Results of Supershakti Metaliks Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)**

**To the Board of Directors of**
**Supershakti Metaliks Limited**

**Opinion**

1. We have audited the accompanying statement of standalone financial results of **Supershakti Metaliks Limited** (hereinafter referred to as the 'Company') for the year ended March 31, 2025, and the standalone statement of assets and liabilities and standalone statement of cash flows as at and for the year ended on that date, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').

2. In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial results:

   (i) are presented in accordance with the requirements of Regulations 33 of the Listing Regulations in this regard; and

   (ii) give a true and fair view in conformity 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 (the "Act") and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information of the Company for the year ended March 31, 2025, and the standalone statement of assets and liabilities and the standalone statement of cash flows as at and for the year ended on that date.

**Basis for Opinion**

3. We conducted our audit in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those SAs are further described in the 'Auditor's Responsibilities for the Audit of the Standalone Financial Results' section of our report. We are independent of the Company, in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ('ICAI') together with the ethical requirements that are relevant to our audit of the standalone financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion on the standalone financial results.

**Management's and Board of Directors' Responsibilities for the Standalone Financial Results**

4. These standalone financial results have been prepared on the basis of the standalone annual financial statements. The Company's management and the Board of Directors are responsible for the preparation and presentation of these standalone financial results that give a true and fair view of the net profit and other comprehensive income and other financial information of the Company and the standalone statement of assets and liabilities and the standalone statement of cash flows as at and for the year ended on that date in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulations 33 of the Listing Regulations. The management and the Board of Directors of the Company are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone annual financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the preparation of the standalone financial results by the Directors of the Company, as aforesaid.

SINGHI & CO. * Chartered Accountants *

5. In preparing the standalone financial results, the Management and the Board of Directors of the Company are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

6. The Company's management and Board of Directors are also responsible for overseeing the Company's financial reporting process.

**Auditor's Responsibilities for the Audit of the Standalone Financial Results**

7. Our objectives are to obtain reasonable assurance about whether the standalone financial results for the year ended March 31, 2025 as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.

8. As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion through a separate report on complete set of financial statements on whether the Company has adequate internal financial controls with reference to the financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the standalone financial results made by the Management and Board of Directors.
- Evaluate the appropriateness of the disclosures made by the Management and the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- Conclude on the appropriateness of the Management and Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Company to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the standalone financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the standalone financial results of the Company to express an opinion on the standalone financial results.

SINGHI & CO. ★ Chartered Accountants ★

9. Materiality is the magnitude of misstatements in the standalone financial results that, individually or in aggregate, make it probable that the economic decisions of a reasonably knowledgeable user of the standalone financial results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements, in the standalone financial results.

10. We communicate with those charged with governance of the Company regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

11. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

**Other Matters**

12. The standalone financial results include results for the half year ended March 31, 2025 and the corresponding half year ended in the previous year, which are the balancing figures between the audited figures in respect of the full financial year ended March 31, 2025/ March 31, 2024 and the published unaudited year to date figures upto the end of the first half year of the current and previous year, which were subjected to a limited review by us, as required under the Listing Regulations and not audited.

13. The standalone financial results dealt with by this report have been prepared for the express purpose of filing with stock exchanges. These results are based on the audited standalone annual financial statements of the Company for the year ended March 31, 2025 on which we issued an unmodified audit opinion vide our report dated May 26, 2025.

Our opinion on the statement is not modified in respect to the above matters.

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

SINGHI & CO. ★ Chartered Accountants ★

**Sankar Bandyopadhyay**
Partner
Membership Number. 008230
UDIN: 25008230BMJLRF 8723

**Place: Kolkata**
**Date: May 26, 2025**

**SUPERSHAKTI METALIKS LIMITED**
**CIN: L28910WB2012PLC189128**
**Reg. Office: 39, Shakespeare Sarani, Premlata Building, 2nd Floor, Kolkata-700 017**

**Statement of Audited Standalone Financial Results for the half year and year ended 31st March, 2025**

(Rs. in Lakhs , unless stated otherwise)

| Sr. No. | Particulars | Half year Ended On | | | Year Ended | |
|---|---|---|---|---|---|---|
| | | 31.03.2025 (Audited) (Refer Note No 7 ) | 30.09.2024 (Unaudited) | 31.03.2024 (Audited) (Refer Note No 7 ) | 31.03.2025 (Audited) | 31.03.2024 (Audited) |
| 1 | **Income** | | | | | |
| | Revenue From Operations | 38,970.54 | 34,733.41 | 38,576.28 | 73,703.95 | 73,141.28 |
| | **Total Revenue from Operations** | **38,970.54** | **34,733.41** | **38,576.28** | **73,703.95** | **73,141.28** |
| 2 | Other Income | 407.68 | 354.67 | 389.94 | 762.35 | 752.45 |
| 3 | **Total Income ( 1+ 2)** | **39,378.22** | **35,088.08** | **38,966.22** | **74,466.30** | **73,893.73** |
| 4 | **Expenses** | | | | | |
| | (a) Cost of Materials Consumed | 28,205.23 | 28,043.55 | 29,320.11 | 56,248.78 | 55,206.86 |
| | (b) Purchase of Stock-in-Trade | 1,976.87 | - | 303.99 | 1,976.87 | 2,041.98 |
| | (c) Change in Inventories of Finished Goods, Work-in-Progress and Stock-in Trade | 887.07 | (1,233.74) | 895.83 | (346.67) | 102.05 |
| | (d) Employee Benefits Expense | 731.16 | 663.17 | 615.66 | 1,394.33 | 1,268.61 |
| | (e) Finance Cost | 103.48 | 115.55 | 162.99 | 219.03 | 276.72 |
| | (f) Depreciation and Amortisation expense | 252.41 | 251.96 | 233.73 | 504.37 | 473.80 |
| | (g) Other Expenses | 6,260.63 | 6,502.44 | 6,407.28 | 12,763.07 | 12,733.77 |
| | **Total Expenses [ 4(a) to 4(g) ]** | **38,416.85** | **34,342.93** | **37,939.59** | **72,759.78** | **72,103.79** |
| 5 | **Profit / (Loss) before Tax (3 - 4)** | **961.37** | **745.15** | **1,026.63** | **1,706.52** | **1,789.94** |
| 6 | **Tax Expenses** | | | | | |
| | (a) Current Tax | 236.63 | 199.49 | 218.58 | 436.12 | 426.76 |
| | (b) Deferred Tax | 16.95 | 10.47 | 42.96 | 27.42 | 22.66 |
| | **Total Tax Expenses [ 6(a) to 6(b) ]** | **253.58** | **209.96** | **261.54** | **463.54** | **449.42** |
| 7 | **Net Profit / (loss ) for the period (5 - 6)** | **707.79** | **535.19** | **765.09** | **1,242.98** | **1,340.52** |
| 8 | **Other Comprehensive Income** | | | | | |
| | **Item that will not be reclassified to profit or loss:** | | | | | |
| | (a) Fair Valuation of investments in equity investment designated at OCI | - | 237.06 | (159.10) | 237.06 | - |
| | (b) Re-measurement gain/(loss) on defined benefit plans | (9.71) | 5.40 | 1.31 | (4.31) | 10.81 |
| | (c) Income Tax relating to the the above items | 2.45 | 481.98 | (39.89) | 484.43 | 63.78 |
| | **Total other comprehensive income, net of tax** | **(7.26)** | **724.44** | **(197.68)** | **717.18** | **74.59** |
| 9 | **Total Comprehensive Income for the period (7 + 8)** | **700.53** | **1,259.63** | **567.41** | **1,960.16** | **1,415.11** |
| 10 | Paid- up equity share capital (Face Value of Rs.10/- each) | 1,152.53 | 1,152.53 | 1,152.53 | 1,152.53 | 1,152.53 |
| 11 | **Other Equity** | | | | **25,775.26** | **23,872.74** |
| 12 | **Earnings per Equity Share (Face Value of Rs. 10/- each) (Not annualised except for the year ended)** | | | | | |
| | (a) Basic (Rs.) | 6.14 | 4.64 | 6.64 | 10.78 | 11.63 |
| | (b) Diluted (Rs.) | 6.14 | 4.64 | 6.64 | 10.78 | 11.63 |

**For, Supershakti Metaliks Limited**

**DEEPAK AGARWAL**
(Director)
DIN 00343812

SUPERSHAKTI METALIKS LTD. KOLKATA

**RUDRA JANA**
(Whole Time Director)
DIN 06584512

**Dated : 26th May, 2025**
**Place: Kolkata**

SINGHI & CO. Chartered Accountants

**SUPERSHAKTI METALIKS LIMITED**
**CIN: L28910WB2012PLC189128**
**Reg. Office: 39, Shakespeare Sarani, Premlata Building, 2nd Floor, Kolkata-700 017**

**Statement of Audited Standalone Financial Results for the half year and year ended 31st March, 2025**

**Notes:**

1. The Standalone Financial Results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 26th May, 2025.
2. The Standalone 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. The Board of Directors has recommended a final dividend of Rs. 0.50/- per equity share for the year ended 31st March, 2025 subject to the approval of shareholders at the ensuing Annual General Meeting.
5. Other Expenses for the year April- March 2025 includes 'Power and Fuel' expense of Rs. 9597.93 lakhs (April- March 2024 : Rs 9829.13 lakhs). For the half year October- March 2025 ,Power and Fuel expense is Rs. 4776.71 lakhs ( April - September'2024: Rs.4821.22 Lakhs,October-March 2024 : Rs.4913.95 lakhs.)
6. During the year ended March 31st, 2025, the Company has paid Rs. 274.66 lakhs for Goods and Services Tax expenses related to earlier years." The same has been included under the head "Other Expenses"
7. Figures of half year ended 31st March, 2025 and 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 of the relevant financial year.
8. During March 2025, the Company invested additional Rs. 909.06 lakhs in Giridhan Metal Private Limited by subscribing to equity shares at premium. Following this investment, the Company's overall equity stake in Giridhan Metal Private Limited increased. As a result of the enhanced investment, the Company is now considered to exercise significant influence over Giridhan Metal Private Limited. Accordingly, it has been classified as an Associate of the Company with effect from 22nd March, 2025, in accordance with the applicable Indian Accounting Standards.
9. The previous period figures have been regrouped to conform to the current period figures.
10. Standalone Statements of Assets & Liabilities and Statement of Cash Flow is annexed herewith.

**For, Supershakti Metaliks Limited**

SINGHI & CO. ★ Chartered Accountants ★

**DEEPAK AGARWAL**
(Director)
DIN 00343812

SUPERSHAKTI METALIKS LTD. KOLKATA

**RUDRA JANA**
(Whole Time Director)
DIN 06584512

**Dated : 26th May, 2025**
**Place: Kolkata**

**SUPERSHAKTI METALIKS LIMITED**
**CIN: L28910WB2012PLC189128**
**Reg. Office: 39, Shakespeare Sarani, Premlata Building, 2nd Floor, Kolkata-700 017**

## Statement of Audited Standalone Assets and Liabilities as at 31st March, 2025

Note -10 (Rs. in Lakhs , unless stated otherwise)

| | Particulars | As at 31.03.2025 Audited | As at 31.03.2024 Audited |
|---|---|---|---|
| A | **ASSETS** | | |
| (1) | **NON-CURRENT ASSETS** | | |
| | (a) Property, Plant and Equipment | 4,703.91 | 5,143.87 |
| | (b) Right of Use-Assets | 209.87 | 213.69 |
| | (c) Investments in Associates (Refer Note No. 8) | 14,192.32 | - |
| | (d) Financial Assets | | |
| | (i) Investments | - | 13,046.20 |
| | (ii) Loans | 10,193.77 | 5,887.91 |
| | (iii) Other Financial Assets | 34.36 | 113.30 |
| | (e) Non -Current Tax Assets (Net) | 330.64 | 330.64 |
| | (f) Other Non- Current Assets | 21.88 | 19.06 |
| | **Sub Total - Non Current Assets** | **29,686.75** | **24,754.67** |
| (2) | **CURRENT ASSETS** | | |
| | (a) Inventories | 3,409.26 | 3,972.97 |
| | (b) Financial Assets | | |
| | (i) Trade Receivables | 684.08 | 499.47 |
| | (ii) Cash and Cash Equivalents | 8.60 | 15.65 |
| | (iii) Bank Balances (other than above) | 515.16 | 517.28 |
| | (iv) Other Financial Assets | 18.57 | 21.49 |
| | (c) Other Current Assets | 313.95 | 1,854.02 |
| | **Sub Total - Current Assets** | **4,949.62** | **6,880.88** |
| | **TOTAL - ASSETS** | **34,636.37** | **31,635.55** |
| B | **EQUITY AND LIABILITIES** | | |
| (1) | **EQUITY** | | |
| | (a) Equity Share Capital | 1,152.53 | 1,152.53 |
| | (b) Other Equity | 25,775.26 | 23,872.74 |
| | **Sub Total - Total Equity** | **26,927.79** | **25,025.27** |
| (2) | **NON-CURRENT LIABILITIES** | | |
| | (a) Financial Liabilities | | |
| | (i) Borrowings | 1.23 | 75.34 |
| | (b) Provisions | 238.64 | 227.01 |
| | (c) Deferred Tax Liabilities (Net) | 1,382.38 | 1,839.39 |
| | **Sub Total - Non Current Liabilities** | **1,622.25** | **2,141.74** |
| (3) | **CURRENT LIABILITIES** | | |
| | (a) Financial Liabilities | | |
| | (i) Borrowings | 1,922.89 | 1,904.66 |
| | (ii) Trade Payable | | |
| | (a) Total outstanding dues of micro enterprises and small enterprises | 180.71 | 25.54 |
| | (b) Total outstanding dues of creditors other than micro enterprises and small enterprises | 2,989.50 | 2,020.34 |
| | (b) Other Financial Liabilities | 228.38 | 169.42 |
| | (c) Provisions | 46.25 | 45.21 |
| | (d) Current Tax Liabilities (Net) | 45.69 | - |
| | (e) Other Current Liabilities | 672.91 | 303.37 |
| | **Sub Total - Current Liabilities** | **6,086.33** | **4,468.54** |
| | **TOTAL - EQUITY AND LIABILITIES** | **34,636.37** | **31,635.55** |

SINGHI & CO. Chartered Accountants

**For, Supershakti Metaliks Limited**

SUPERSHAKTI METALIKS LTD. KOLKATA

**DEEPAK AGARWAL**
**(Director)**
**DIN 00343812**

**RUDRA JANA**
**(Whole Time Director)**
**DIN 06584512**

**Dated : 26th May, 2025**
**Place: Kolkata**

## SUPERSHAKTI METALIKS LIMITED
## CIN: L28910WB2012PLC189128
## Statement of Standalone Cash Flow for the Year Ended 31st March , 2025

**Note No. 10** (Rs. in Lakhs , unless stated otherwise)

| | Year ended 31.03.2025 (Audited) | | Year ended 31.03.2024 (Audited) | |
|---|---|---|---|---|
| **Particulars** | **Amount (₹)** | **Amount (₹)** | **Amount (₹)** | **Amount (₹)** |
| **Cash Flow from Operating Activities** | | | | |
| **Profit before Tax:** | | 1,706.51 | | 1,789.94 |
| **Adjustments for :** | | | | |
| Depreciation & Amortisation Expenses | 504.37 | | 473.80 | |
| Finance costs | 219.03 | | 276.72 | |
| Interest Income | (624.05) | | (639.36) | |
| Unwinding of Interest on Security Deposits | - | | (0.25) | |
| Net (Gain)/Loss on sale of property, plant & equipment /CWIP | (6.92) | | (2.25) | |
| Net (Gain)/Loss on Foreign Currency Transactions | (2.82) | | (0.99) | |
| Net (Gain)/loss arising on forward contracts designated as FVTPL | 8.22 | | (1.20) | |
| Liabilities no longer required written back | (1.40) | | (3.49) | |
| Bad Debts written off | 0.15 | | 9.71 | |
| Reversal of Allowances for Expected Credit Loss on Trade Receivables | (5.89) | | (8.95) | |
| Reversal of Allowances for Expected Credit Loss on Advance to Suppliers | - | | (10.68) | |
| Provision for Non-moving / Obsolete Store Items | (0.12) | | (10.46) | |
| | | 90.57 | | 82.60 |
| **Operating Profit before working Capital Changes** | | 1,797.08 | | 1,872.54 |
| **Adjustments for (increase)/ decrease in operating assets** | | | | |
| Inventories | 563.83 | | (447.57) | |
| Trade Receivables | (178.86) | | 789.95 | |
| Other Non Current Financial Assets And Other Non-Current Assets | (14.18) | | (10.68) | |
| Other Current Financial Assets And Other Current Assets | 1,541.92 | | (1,097.79) | |
| **Adjustments for increase/ (decrease) in operating liabilities** | | | | |
| Trade payables | 1,125.73 | | 629.82 | |
| Other Current Financial Liabilities And Other Current Liabilities | 380.46 | | (900.95) | |
| Current provisions | 1.04 | | 10.86 | |
| Non-current provisions | 11.63 | | 11.28 | |
| | | 3,431.57 | | (1,015.08) |
| **Cash Generated from Operations** | | 5,228.65 | | 857.46 |
| Tax Paid | | (390.43) | | (564.38) |
| **Net Cash Generated from Operating Activities ( A)** | | 4,838.22 | | 293.08 |
| **Cash Flow from Investing Activities** | | | | |
| Purchase of Property, Plant & Equipment (including Capital Work-in-Progress) and Intangible Assets | (255.21) | | (230.93) | |
| Proceeds from Sale of Property , Plant & Equipment (including Capital Work-in-Progress) | 237.44 | | 83.24 | |
| Loan ( given )/ (refund) to related party (Net) | (4,305.86) | | (1,687.91) | |
| Investment in Associates | (909.06) | | - | |
| Interest Received | 623.97 | | 636.43 | |
| Net Investment in Fixed deposits | 79.34 | | (130.95) | |
| **Net Cash Used in Investing Activities (B)** | | (4,529.38) | | (1,330.12) |
| **Cash Flow from Financing Activities** | | | | |
| Dividend Paid | (57.63) | | (115.25) | |
| Proceeds/(Repayment) from Long Term Loan Borrowings | (74.10) | | (68.47) | |
| Proceeds/(Repayment) from Short Term Loan Borrowings | 18.23 | | 175.97 | |
| Interest Paid | (202.39) | | (272.05) | |
| Payment of Lease Liabilities | - | | (12.60) | |
| **Net Cash Used from Financing Activities ( C )** | | (315.89) | | (292.40) |
| **Net Increase/(Decrease) in cash and Cash Equivalents ( A+B+C)** | | (7.05) | | (1,329.44) |
| 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 | | 8.60 | | 15.65 |
| **Cash & Cash Equivalents Consists of :** | | **As at 31.03.2025** | | **As at 31.03.2024** |
| Cash on Hand | | 8.60 | | 14.99 |
| Balance with Banks | | - | | 0.67 |
| Total | | **8.60** | | **15.65** |

**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 .

**For and on behalf of the Board**

SINGHI & CO. Chartered Accountants

SUPERSHAKTI METALIKS LIMITED KOLKATA

**DEEPAK AGARWAL**
(Director)
**DIN 00343812**

**RUDRA JANA**
(Whole-Time Director)
**DIN 06584512**

**Place : Kolkata**
Dated : 26th May, 2025

Singhi & Co.
Chartered Accountants

161, Sarat Bose Road
Kolkata-700 026, (India)
T +91(0)33-2419 6000/01/02
E kolkata@singhico.com
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**Independent Auditor's Report on Consolidated Financial Results of Supershakti Metaliks Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)**

**To the Board of Directors of**
**Supershakti Metaliks Limited**

**Opinion**

1. We have audited the accompanying statement of consolidated financial results of **Supershakti Metaliks Limited** (hereinafter referred to as the 'Company') and its share of net profit and total comprehensive income of its associate for the year ended March 31, 2025, and the consolidated statement of assets and liabilities and the consolidated statement of cash flows as at and for the year ended on that date (together referred to as the 'consolidated financial results'), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').

2. In our opinion and to the best of our information and according to the explanations given to us the aforesaid consolidated financial results:

   (i) Includes the financial results of entities given below:

| Name of the Entity | Relationship |
|---|---|
| Supershakti Metaliks Limited | Company |
| Giridhan Metal Private Limited | Associate (w.e.f March 22, 2025) |

   (ii) are presented in accordance with the requirements of Regulations 33 of the Listing Regulations in this regard; and

   (iii) give a true and fair view in conformity 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 (the "Act") and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information of the Company and its associate for the year ended March 31, 2025, and the consolidated statement of assets and liabilities and the consolidated statement of cash flows as at and for the year ended on that date.

**Basis for Opinion**

3. We conducted our audit in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those SAs are further described in the 'Auditor's Responsibilities for the Audit of the Consolidated Financial Results' section of our report. We are independent of the Company and its associate, in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ('ICAI') together with the ethical requirements that are relevant to our audit of the consolidated financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us and the information stated in the "Other Matter" paragraph below, is sufficient and appropriate to provide a basis for our opinion on the consolidated financial results.

SINGHI & CO. ★ Chartered Accountants ★

**Management's and Board of Directors' Responsibilities for the Consolidated Financial Results**

4. These consolidated financial results have been prepared on the basis of the consolidated annual financial statements. The Company's Management and the Board of Directors are responsible for the preparation and presentation of these consolidated financial results that give a true and fair view of the net profit and other comprehensive income and other financial information of the Company and its associate and the consolidated statement of assets and liabilities and the consolidated statement of cash flows as at and for the year ended on that date in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Management and Board of Directors of the companies included in the Company and its associate are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and its associate and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated financial results by the Management and Directors of the Company, as aforesaid.

5. In preparing the consolidated financial results, the respective Management and the respective Board of Directors of the companies included in the Company and its associate are responsible for assessing the ability of the Company and its associate to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Company or its associate or to cease operations, or has no realistic alternative but to do so.

6. The respective Management and the respective Board of Directors of the Companies of the Company and its associate are also responsible for overseeing the financial reporting process of each company.

**Auditor's Responsibilities for the Audit of the Consolidated Financial Results**

7. Our objectives are to obtain reasonable assurance about whether the consolidated financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial results.

8. As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

    - Identify and assess the risks of material misstatement of the consolidated financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

SINGHI & CO. * Chartered Accountants *

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion through a separate report on complete set of financial statements on whether the Company and its associate has adequate internal financial controls with reference to the consolidated financial statements in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the consolidated financial results made by the Management and Board of Directors.

- Evaluate the appropriateness of the disclosures made by the Management and the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.

- Conclude on the appropriateness of the Management and Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Company and its associate to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company and its associate to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the consolidated financial results, including the disclosures, and whether the consolidated financial results represent the underlying transactions and events in a manner that achieves fair presentation.

- Obtain sufficient appropriate audit evidence regarding the financial results/ financial information of the entities within the Company and its associate to express an opinion on the consolidated financial results. We are responsible for the direction, supervision and performance of the audit of the financial information of such entities included in the consolidated financial results of which we are the independent auditors.

9. Materiality is the magnitude of misstatements in the consolidated financial results that, individually or in aggregate, make it probable that the economic decisions of a reasonably knowledgeable user of the consolidated financial results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements, in the consolidated financial results.

10. We communicate with those charged with governance of the Company regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

11. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

12. We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.



**Other Matters**

13. As stated in Note 7 of the Statement, Giridhan Metal Private Limited has become an associate of the Company w.e.f. March 22, 2025. In view of the aforesaid acquisition, consolidated financial results for the half year and the year ended March 31, 2025 have only been published. No corresponding previous periods/ year's figures have been presented in respect of the consolidated financial results since the Company did not have any subsidiary, associate or joint venture prior to this acquisition.

14. The annual consolidated financial results include results for the half year ended March 31, 2025 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2025 and the published unaudited year to date figures upto the end of the first half year of the current financial year which were subjected to a limited review by us, as required under the Listing Regulations.

15. The consolidated financial results dealt with by this report have been prepared for the express purpose of filing with stock exchanges. These results are based on the audited consolidated annual financial statements of the Company and its associate for the year ended March 31, 2025 on which we issued an unmodified audit opinion vide our report dated May 26, 2025.

Our opinion on the statement is not modified in respect of the above matters.

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

SINGHI & CO. * Chartered Accountants *

**Sankar Bandyopadhyay**
Partner
Membership Number. 008230
UDIN: 25008230BMJLRG 8629

**Place: Kolkata**
**Date: May 26, 2025**

**SUPERSHAKTI METALIKS LIMITED**
**CIN: L28910WB2012PLC189128**
**Reg. Office: 39, Shakespeare Sarani, Premlata Building, 2nd Floor, Kolkata-700 017**

**Statement of Audited Consolidated Financial Results for the half year and year ended 31st March, 2025**

(Rs. in Lakhs)

| Sr. No. | Particulars | Half year Ended On 31.03.2025 (Audited) (Refer Note No 8 ) | Year Ended 31.03.2025 (Audited) |
|---|---|---|---|
| 1 | **Income** | | |
| | Revenue From Operations | 38,970.54 | 73,703.95 |
| | **Total Revenue from Operations** | **38,970.54** | **73,703.95** |
| 2 | Other Income | 407.68 | 762.35 |
| 3 | **Total Income ( 1+ 2)** | **39,378.22** | **74,466.30** |
| 4 | **Expenses** | | |
| | (a) Cost of Materials Consumed | 28,205.23 | 56,248.78 |
| | (b) Purchase of Stock-in-Trade | 1,976.87 | 1,976.87 |
| | (c) Change in Inventories of Finished Goods, Work-in-Progress and Stock-in Trade | 887.07 | (346.67) |
| | (d) Employee Benefits Expense | 731.16 | 1,394.33 |
| | (e) Finance Cost | 103.48 | 219.03 |
| | (f) Depreciation and Amortisation expense | 252.41 | 504.37 |
| | (g) Other Expenses | 6,260.63 | 12,763.07 |
| | **Total Expenses [ 4(a) to 4(g) ]** | **38,416.85** | **72,759.78** |
| 5 | **Profit / (Loss) before share of profit /(loss) of associate and tax (3 - 4)** | **961.37** | **1,706.52** |
| 6 | **Share of Profit/(loss) of associate (Refer Note No. 7)** | 47.25 | **47.25** |
| 7 | **Profit / (Loss) before Tax (5+6)** | **1,008.61** | **1,753.77** |
| 8 | **Tax Expenses** | | |
| | (a) Current Tax | 236.64 | 436.12 |
| | (b) Deferred Tax | 16.95 | 27.42 |
| | **Total Tax Expenses [ 8(a) to 8(b) ]** | **253.59** | **463.54** |
| 9 | **Net Profit / (loss ) for the period (7 -8)** | **755.04** | **1,290.23** |
| 10 | **Other Comprehensive Income** | | |
| | **I) Item that will not be reclassified to profit or loss:** | | |
| | (a) Fair Valuation of Investments in equity investment designated at OCI | - | 237.06 |
| | (b) Re-measurement gain/(loss) on defined benefit plans | (9.71) | (4.31) |
| | (c) Income Tax relating to the the above items | 2.45 | 484.43 |
| 11 | **Other comprehensive income (net of tax)** | **(7.26)** | **717.18** |
| 12 | Share of other Comprehensive Income in associate | (0.03) | (0.03) |
| 13 | **Total Comprehensive Income for the period (9 +10)** | **747.75** | **2,007.38** |
| 14 | Paid- up equity share capital (Face Value of Rs.10/- each) | 1,152.53 | 1,152.53 |
| 15 | **Other Equity** | | **25,822.48** |
| 16 | **Earnings per Equity Share** | | |
| | **In Rupees (Not annualised except for the year ended)** | | |
| | (a) Basic | 6.55 | 11.19 |
| | (b) Diluted | 6.55 | 11.19 |

**For, Supershakti Metaliks Limited**

SINGHI & CO. Chartered Accountants

**DEEPAK AGARWAL**
(Director)
DIN 00343812

**RUDRA JANA**
(Whole Time Director)
DIN 06584512

**Dated : 26th May, 2025**
**Place: Kolkata**

**SUPERSHAKTI METALIKS LIMITED**

**CIN: L28910WB2012PLC189128**

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

## Statement of Audited Consolidated Financial Results for the half year and year ended 31st March, 2025

**Notes:**

1. The Consolidated Financial Results, have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 26th May, 2025.

2. The Consolidated 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. The Board of Directors has recommended a final dividend of Rs. 0.50/- per equity share for the year ended 31st March, 2025 subject to the approval of shareholders at the ensuing Annual General Meeting.

5. Other Expenses for the year April- March 2025 includes 'Power and Fuel' expense of Rs. 9597.93 lakhs (April- March 2024 : Rs 9829.13 lakhs). For the half year October- March 2025 ,Power and Fuel expense is Rs. 4776.71 lakhs ( April - September'2024: Rs.4821.22 Lakhs,October-March 2024 : Rs.4913.95 lakhs.)

6. During the year ended March 31st, 2025, the Company has paid Rs. 274.65 lakhs for Goods and Services Tax expenses related to earlier years." The same has been included under the head "Other Expenses"

7 During March 2025, the Company invested additional Rs.909.06 lakhs in Giridhan Metal Private Limited by subscribing to equity shares at premium. Following this investment, the Company's overall equity stake in Giridhan Metal Private Limited increased. As a result of the enhanced investment, the Company is now considered to exercise significant influence over Giridhan Metal Private Limited. Accordingly, it has been classified as an Associate of the Company with effect from 22nd March, 2025, in accordance with the applicable Indian Accounting Standards.
In view of aforesaid acquisition, consolidated financial result for the year ended March 31, 2025 include profit and other comprehensive income of associate for the period March 22,2025 to March 31,2025. No corresponding figures for the half year and year ended March 31, 2024 have been presented in respect of consolidated financial result since the company did not have any subsidiary, associate, or joint venture prior to acquisition.

8 Figures of half year ended 31st March, 2025 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 of this financial year.

9. The previous period figures have been regrouped to confirm to the current period figures.

10. The consolidated Statement of Assets and Liabilities as at 31st March, 2025 and consolidated Cash Flow Statement for the year ended 31st March, 2025, are annexed herewith.

SINGHI & CO. * Chartered Accountants *

**For, Supershakti Metaliks Limited**

SUPERSHAKTI METALIKS LIMITED KOLKATA

| **DEEPAK AGARWAL** | **RUDRA JANA** |
|---|---|
| (Director) | (Whole Time Director) |
| DIN 00343812 | DIN 06584512 |

**Dated : 26th May, 2025**
**Place: Kolkata**

**SUPERSHAKTI METALIKS LIMITED**
**CIN: L28910WB2012PLC189128**
**Reg. Office: 39, Shakespeare Sarani, Premlata Building, 2nd Floor, Kolkata-700 017**

## Statement of Audited Consolidated Assets and Liabilities as at 31st March, 2025

Note -10 (Rs. in Lakhs)

| | Particulars | As at 31.03.2025 Audited |
|---|---|---|
| A | **ASSETS** | |
| (1) | **NON-CURRENT ASSETS** | |
| | (a) Property, Plant and Equipment | 4,703.91 |
| | (b) Capital Work in Progress | 0.00 |
| | (c) Right of Use-Assets | 209.87 |
| | (d) Investments in Associate (Refer Note No. 7) | 14,239.54 |
| | (e) Financial Assets | |
| | (i) Investments | - |
| | (ii) Loans | 10,193.77 |
| | (iii) Other Financial Assets | 34.35 |
| | (e) Non -Current Tax Assets (Net) | 330.64 |
| | (f) Other Non- Current Assets | 21.88 |
| | **Sub Total - Non Current Assets** | **29,733.96** |
| (2) | **CURRENT ASSETS** | |
| | (a) Inventories | 3,409.26 |
| | (b) Financial Assets | |
| | (i) Trade Receivables | 684.08 |
| | (ii) Cash and Cash Equivalents | 8.60 |
| | (iii) Bank Balances (other than above) | 515.16 |
| | (iv) Other Financial Assets | 18.57 |
| | (c) Other Current Assets | 313.95 |
| | **Sub Total - Current Assets** | **4,949.62** |
| | **TOTAL - ASSETS** | **34,683.59** |
| B | **EQUITY AND LIABILITIES** | |
| (1) | **EQUITY** | |
| | (a) Equity Share Capital | 1,152.53 |
| | (b) Other Equity | 25,822.48 |
| | **Sub Total - Total Equity** | **26,975.01** |
| (2) | **NON-CURRENT LIABILITIES** | |
| | (a) Financial Liabilities | |
| | (i) Borrowings | 1.23 |
| | (b) Provisions | 238.64 |
| | (c) Deferred Tax Liabilities (Net) | 1,382.38 |
| | **Sub Total - Non Current Liabilities** | **1,622.25** |
| (3) | **CURRENT LIABILITIES** | |
| | (a) Financial Liabilities | |
| | (i) Borrowings | 1,922.89 |
| | (ii) Trade Payable | |
| | (a) Total outstanding dues of micro enterprises and small enterprises | 180.71 |
| | (b) Total outstanding dues of creditors other than micro enterprises and small enterprises | 2,989.50 |
| | (b) Other Financial Liabilities | 228.38 |
| | (c) Provisions | 46.25 |
| | (d) Current Tax Liabilities (Net) | 45.69 |
| | (d) Other Current Liabilities | 672.91 |
| | **Sub Total - Current Liabilities** | **6,086.33** |
| | **TOTAL - EQUITY AND LIABILITIES** | **34,683.59** |

SINGHI & CO. Chartered Accountants

**For, Supershakti Metaliks Limited**

**DEEPAK AGARWAL**
(Director)
DIN 00343812

SUPERSHAKTI METALIKS LTD. KOLKATA

**RUDRA JANA**
(Whole Time Director)
DIN 06584512

**Dated : 26th May, 2025**
**Place: Kolkata**

## SUPERSHAKTI METALIKS LIMITED
## CIN: L28910WB2012PLC189128

## Consolidated Cash Flow Statement for the Year Ended 31st March , 2025

**Note No. 10**

| Particulars | Year ended 31.03.2025 (Audited) Amount (₹) | Amount (₹) |
|---|---|---|
| **Cash Flow from Operating Activities** | | |
| **Profit before Tax:** | | 1,753.75 |
| **Adjustments for :** | | |
| Depreciation & Amortisation Expenses | 504.37 | |
| Finance costs | 219.03 | |
| Interest Income | (624.05) | |
| Unwinding of Interest on Security Deposits | - | |
| Net (Gain)/Loss on sale of property, plant & equipment /CWIP | (6.92) | |
| Net (Gain)/Loss on Foreign Currency Transactions | (2.82) | |
| Net (Gain)/loss arising on forward contracts designated as FVTPL | 8.22 | |
| Liabilities no longer required written back | (1.40) | |
| Bad Debts written off | 0.15 | |
| Reversal of Allowances for Expected Credit Loss on Trade Receivables | (5.89) | |
| Reversal of Allowances for Expected Credit Loss on Advance to Suppliers | - | |
| Net Gain on Investment from Associates | (47.25) | |
| Provision for Non-moving / Obsolete Store Items | (0.12) | |
| | | 43.32 |
| **Cash Generated from Operations before working Capital Changes** | | 1,797.07 |
| **Adjustments for (increase)/ decrease in operating assets** | | |
| Inventories | 563.83 | |
| Trade Receivables | (178.86) | |
| Other Non Current Financial Assets And Other Non-Current Assets | (14.18) | |
| Other Current Financial Assets And Other Current Assets | 1,541.92 | |
| **Adjustments for increase/ (decrease) in operating liabilities** | | |
| Trade payables | 1,125.73 | |
| Other Current Financial Liabilities And Other Current Liabilities | 380.47 | |
| Current provisions | 1.04 | |
| Non-current provisions | 11.63 | |
| | | 3,431.58 |
| **Cash Generated from Operations** | | 5,228.65 |
| Tax Paid | | (390.43) |
| **Net Cash Generated from Operating Activities ( A)** | | 4,838.22 |
| **Cash Flow from Investing Activities** | | |
| Purchase of Property, Plant & Equipment (including Capital Work-in-Progress) and Intangible Assets | (255.21) | |
| Proceeds from Sale of Property , Plant & Equipment (including Capital Work-in-Progress) | 237.44 | |
| Loan ( given )/ (refund) to related party (Net) | (4,305.86) | |
| Investment in Associates | (909.06) | |
| Interest Received | 623.97 | |
| Net Investment in Fixed deposits | 79.34 | |
| **Net Cash Used in Investing Activities (B)** | | (4,529.38) |
| **Cash Flow from Financing Activities** | | |
| Dividend Paid | (57.63) | |
| Proceeds/(Repayment) from Long Term Loan Borrowings | (74.10) | |
| Proceeds/(Repayment) from Short Term Loan Borrowings | 18.23 | |
| Interest Paid | (202.39) | |
| Payment of Lease Liabilities | - | |
| **Net Cash Used from Financing Activities ( C )** | | (315.89) |
| **Net Increase/(Decrease) in cash and Cash Equivalents ( A+B+C)** | | (7.05) |
| Cash and Cash Equivalents at the beginning of the year | | 15.65 |
| Cash and Cash Equivalents at the end of the year | | 8.60 |
| **Cash & Cash Equivalents Consists of :** | | **As at 31.03.2025** |
| Cash on Hand | | 8.60 |
| Balance with Banks | | - |
| Total | | **8.60** |

**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 .

**For and on behalf of the Board**

**DEEPAK AGARWAL**
(Director)
DIN 00343812

**RUDRA JANA**
(Whole Time Director)
DIN 06584512

**Place : Kolkata**
Dated : 26th May, 2025

SINGHI & CO. Chartered Accountants

# 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 and Financial Year ended on 31st March, 2025 and to the best of our knowledge and belief:

   (i) these statements do not contain any materially untrue statement or omit any material fact or contain statements that might be misleading;

   (ii) 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 and Financial Year ended on 31st March, 2025 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:

   (i) that there are no significant changes in internal control over financial reporting during the quarter;

   (ii) that there are no significant changes in accounting policies during the 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**

**Rudranarayan Jana**
**(Director)**
**DIN: 06584524**

SUPERSHAKTI METALIKS LTD. KOLKATA

**Shyam S. Somani**
**(Chief Financial Officer)**

# SUPERSHAKTI METALIKS LIMITED

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


Date: 26th May, 2025

To,

The Corporate Relationship Department
Bombay Stock Exchange Ltd.
P.J. Towers, Dalal Street,
Mumbai - 400001

**BSE Scrip Code: 541701**

**Sub: Declaration pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

Dear Sir/Madam,

Pursuant to the provisions of Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) by SEBI through notification no. SEBI/LAD-NRO/GN/2016-17/001 dated May 25, 2016 and Circular No. CIR/CFD/CMD/56/2016 dated May 27, 2016, I do hereby declare and confirm that Singhi & Co., Chartered Accountants (Registration No. 302049E) Statutory Auditors of the Supershakti Metaliks Limited ("Company") have given an Unmodified Audit Report on the Standalone & Consolidated Audited Financial Results of the Company for the financial year ended 31st March, 2025.

We request you to take this document on record.

Thanking You,

**For SUPERSHAKTI METALIKS LIMITED**

**Rudranarayan Jana**
Whole-Time Director
Din: 06584524

SUPERSHAKTI METALIKS LTD. KOLKATA


Works Kanjilal Avenue, Opp. DPL Zone "B" Substation, Durgapur - 713210, West Bengal, Phone : +91 343 2552598 / 3284
CIN - L28910WB2012PLC189128, E-mail : supershaktimetaliks@gmail.com, www.supershaktimetaliks.com