

SSIL/SEC/3/2

Friday, September, 8, 2017

The Secretary,
Bombay Stock Exchange Ltd,
Phiroze Jeejeebhoy Towers,
25<sup>th</sup> Floor, Dalal Street, Fort,
Mumbai – 400 001.

Dear Sir,

Sub: Unaudited financial results for the quarter ended 30<sup>th</sup> June, 2017 - reg.

Ref: Our earlier filing dated 4<sup>th</sup> August, 2017 and your mail dated 31<sup>st</sup> August, 2017

With reference to the above, we are enclosing herewith the revised unaudited financial results for the quarter ended 30<sup>th</sup> June, 2017 by adding columns for the quarter ended 31<sup>st</sup> March, 2017 and year ended 31<sup>st</sup> March, 2017.

Please take the same on record.

Thanking you,

Yours faithfully, For Super Sales India Limited

S K Radhakrishnan Company Secretary

Encl.: As above

REGISTERED OFFICE: 34-A, Kamaraj Road, Coimbatore 641 018, India. Phone: 0422 - 2222404 to 05

Web: www.supersales.co.in CIN: L17111TZ1981PLC001109 PAN No. AADCS0650A GSTIN: 33AADCS0650A1Z

# SUPER SALES INDIA LIMITED CIN:L17111TZ1981PLC001109, Email:ssil@vaamaa.com, Web: supersales.co.in Regd. Office 34 A, Kamaraj Road, Coimbatore - 641 018. UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2017

Rs. In Lakhs

| S! No. | Particulars  | 3 months ended |            |   | 12 months  |
|--------|--|----------------|------------|---|------------|
|        |  |                |            |   |            |
|        |  | 30.06.2017     | 31.03.2017 | 30.06.2016                              | 31.03.2017 |
|        |  | (unaudited)    | (audited)  | (unaudited)                             | (audited)  |
|        | Revenue from operations                              | 6637.77        | 6481.20    | 5554.36                                 | 25150.59   |
|        | Other Income   | 85.98          |            | 94.12                                   | 608.62     |
|        | Total Income (1+2)                                   | 6723.75        | 6719.56    | 5648.48                                 | 25759.21   |
|        | Expenses   |                |            |   | 1          |
|        | Cost of Material Consumed                            | 3447.39        |            | 2609.77                                 | 11448.32   |
|        | Purchases of stock-in-trade                          | _              | 181.28     | 62.22                                   | 438.27     |
| (c)    | Changes in inventories of finished goods,            |                |            |   |            |
|        | work-in-progress and stock-in-trade                  | (82.80)        | 49.28      | (84.25)                                 | (132.60)   |
| 1      | Excise duty  | 91.94          |            | 102.88                                  |            |
|        | Employee benefits expense                            | 801.51         | 723.41     | 712.03                                  | 2971.08    |
| , ,    | Finance costs  | 158.01         | 187.97     | 141.59                                  | 574.39     |
|        | Depreciation and amortisation expense                | 410.05         | 421.35     | 403.16                                  | 1635.13    |
| (h)    | Other expenses                                       | 1283.42        | 1855.53    | 1262.26                                 | 6748.45    |
|        | Total expenses                                       | 6109.52        | 6447.95    | 5209.66                                 | 23683.04   |
| 5      | Profit/(Loss) before exceptional and                 |                |            |   |            |
|        | extraordinary Items and tax (3-4)                    | 614.23         | 271.61     | 438.82                                  | 2076.17    |
| 6      | Exceptional Items                                    |                |            | ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, |            |
| 1      | į '  |                |            |   |            |
|        | Profit/(Loss) before Tax (5-6)                       | 614.23         | 271.61     | 438.82                                  | 2076.17    |
| 8      | Tax Expenses   |                |            |   |            |
|        | Current tax  | 235.01         | 44.51      | 186.51                                  | 627.32     |
|        | Deferred Tax   | (49.84)        | 5.86       | (48.78)                                 | (145.73)   |
| ξ      | Profit/(Loss) for the period (7-8)                   | 429.06         | 221.24     | 301.09                                  | 1594.58    |
| 10     | Other Comprehensive Income                           | 1              | ļ          |   |            |
|        | Items that will not be re-classified to profit or    |                |            |   |            |
| A (i   | ) loss   | 1775.32        | 2 -        | 635.48                                  | _          |
| 1      | ) Income tax relating to items that will not be      |                |            |   |            |
| `      | reclassified to profit or loss                       |                | _          | -                                       | -          |
|        |  |                | [          |   |            |
| B (i   | ) Items that will be re-classified to profit or loss |                | _          |   | _          |
| 1      | Income tax relating to items that will be            |                |            |   |            |
| 1 '    | reclassified to profit or loss                       | -              |            |   | _          |
|        | Total other Comprehensive Income                     | 1775.3         |            | 635.48                                  | _          |
|        | Total Comprehensive Income for the                   | 1              |            |   |            |
| 1      | 1 period (9+10)                                      | 2204.3         | 8 -        | 936.57                                  | _          |
|        | Paid up share capital (face value of Rs. 10/-        |                | 1          |   | 1          |
| 1      | 2 each)  | 307.1          | 5 307.19   | 307.15                                  | 307.15     |
|        | Earnings per Share (Rs) (not annualised)             |                | 1          |   |            |
| 1      | 3 Basic & Diluted                                    | 13.9           | 7 7.20     | 9.80                                    | 51.92      |



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| SI No. | Particulars                             |             | ULTS AND CAPITAL EMPLOYED  3 months ended |             |            |
|--------|---|-------------|---|-------------|------------|
|        |   | 30.06.2017  | 31.03.2017                                | 30.06.2016  | 31.03.2017 |
|        | Compania                                | (unaudited) | (audited)                                 | (unaudited) | (audited)  |
| 1      | Segment revenue - Agency Division       | 407.00      |   |             |            |
|        | - Agency Division<br>- Textile Division | 497.00      | 534.23                                    | 460.43      | 1859.4     |
|        |   | 5395.63     | 5048.02                                   | 4251.94     | 18373.8    |
|        | - Wind Energy Division                  | -           | 276.04                                    | -           | 2053.7     |
|        | - Engineering Division<br>Total         | 745.14      | 622.91                                    | 841.99      | 2863.5     |
|        |   | 6637.77     | 6481.20                                   | 5554.36     | 25150.5    |
|        | Less: Intersegment Revenue              |             | 465.90                                    | -           | 2111.73    |
|        | Net Sales/Income from operations        | 6637.77     | 6015.30                                   | 5554.36     | 23038.8    |
| 2      | Profit/(Loss) before tax & interest     |             | :   |             |            |
|        | - Agency Division                       | 277.89      | 346.28                                    | 278.49      | 1052.7     |
|        | - Textile Division                      | 606,83      | 210.05                                    | 350.02      | 352.90     |
|        | - Wind Energy Division                  | _           | (19.45)                                   |             | 1234.4     |
|        | - Engineering Division                  | (107.59)    |   | i 1         | 17.12      |
|        | Total                                   | 777.13      | 475.11                                    | 586.91      | 2657.1     |
|        | Less: Interest                          | 158.01      | 187.97                                    | 141.59      | 574.3      |
|        | Less: Other unallocable expenditure     |             |   |             | 0, 1,0     |
|        | net off unallocable Income              | 4.89        | 15.53                                     | 6.50        | 6.6        |
|        | Total Profit/(Loss) before tax          | 614.23      | 271.61                                    | 438.82      | 2076.1     |
| 3      | Segment Assets                          |             |   |             |            |
|        | - Agency Division                       | . 622,61    | 1221.22                                   | 1168.60     | 1221.2     |
|        | - Textile Division                      | 15012.04    | 12114.85                                  | l i         | 12114.8    |
|        | - Wind Energy Division                  | -           | 3263.92                                   | 1           | 3263.9     |
|        | - Engineering Division                  | 4807.76     | 1   | 1           | 4445.4     |
|        | - Unallocated                           | 11583.92    | 1   |             | 1123.      |
|        | Total                                   | 32026.33    | 1   |             | 22168.     |
| 4      | Segment Liabilities                     |             |   | 1           | ,          |
|        | - Agency Division                       | 158.89      | 132.10                                    | 173.90      | 132.       |
|        | - Textile Division                      | 6200.82     |   | 1           | 6477.      |
|        | - Wind Energy Division                  |             | 165.67                                    | 1           | 165.0      |
|        | - Engineering Division                  | 647.81      | 1   |             | 534.       |
|        | - Unallocated                           | 1870.48     |   | i           | 1          |
|        | Total                                   | 8878.00     | 1   | 1           |            |



### Notes to financial results:

- 1. These financial results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable in accordance with the recognition and measurement principles laid down in Ind AS 34 Interim Financial Reporting. Beginning April 1, 2017, the Company has for the first time adopted Ind AS with a transition date of April 1, 2016.
- 2. The above unaudited financial results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 04<sup>th</sup> August, 2017. The unaudited results for the period ended June 30, 2017 have been subjected to limited review by the statutory auditors of the Company.
- 3. The financial results pertaining to the quarter ended June 30, 2016 have not been subjected to a limited review and have been presented based on the information compiled by the management. However, the management has exercised necessary due diligence to ensure that such financial results provide a true and fair view of its affairs in accordance with the Indian Accounting Standards (Ind ÁS).
- 4. The format for un-audited quarterly results as prescribed in SEBI's Circular CIR/CFD/ CMD/15/2015 dated November 30, 2015 has been modified to comply with requirements of SEBI's circular dated July 5, 2016, Ind AS and Schedule III (Division II) to the Companies Act, 2013 applicable to companies that are required to comply with Ind AS.
- 5. The results for the preceding quarter and previous year ended March 31, 2017 are provided as per Indian GAAP.
- 6. The previous period figures have been regrouped/reclassified wherever necessary to confirm to the classification for this quarter.
- 7. The reconciliation of net profit reported in accordance with Indian GAAP to total comprehensive income in accordance with Ind AS for the quarter ended June 30, 2016 is given below:

(Rs. In Lakhs)

| Particulars   |         | Quarter<br>ended<br>June 30, 2016<br>Unaudited |
|---|---------|--|
| Net profit as per Indian GAAP                           |         | 321.78   |
| Add/ (Less):  |         | :  |
| i. Provision for expected credit loss                   | 0.45    |  |
| ii. Re-measurement of employee benefit obligation       | (14.41) |  |
| iii. Impact of revenue deferral                         | (7.43)  |  |
| iv. Deferred tax liability impact                       | 0.70    | (20.69)  |
| Net profit as per Ind AS (A)                            |         | 301.09   |
| Other comprehensive income, net of income tax           |         |  |
| i. Re-measurement of employee benefit obligation        | 9.42    |  |
| ii. Increase in fair value of financial asset           | 626.06  |  |
| Total other comprehensive income, net of income tax (B) |         | 635.48   |
| Total comprehensive income for the period (A+B)         |         | 936.57   |

Coimbatore 04.08.2017

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> Parther T. S. V. Rajegopal M. Not 200380

Or behalf of the Board

Sarjiay Jayavarthanavelu Chairman



# SUBBACHAR & SRINIVASAN

\_\_\_ Chartered Accountants

T.S.V. RAJAGOPAL B.Com., FCA

T.S. ANANDATHIRTHAN B.Com., ACA

To

04/08/2017

The Board of Directors of Super Sales India Limited Coimbatore- 641018

## LIMITED REVIEW REPORT FOR THE QUARTER ENDED 30.06.2017

- We have reviewed the accompanying statement of Standalone Unaudited financial results of SUPER SALES INDIA LIMITED, COIMBATORE-641018 for the Quarter ended 30<sup>th</sup> June 2017, being submitted by the Company pursuant to the requirement of Regulation 33 SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016.
- 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 "Interim Financial Reporting" [Ind AS 34], prescribed under Section 133 of the Companies Act, 2013 read with relevant Rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on 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. 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 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 modified by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Service Tax Reg. No.: AALFS8959FST002



## SUBBACHAR & SRINIVASAN

\_\_\_\_ Chartered Accountants.

T.S.V. RAJAGOPAL B.Com., FCA

T.S. ANANDATHIRTHAN B.Com., ACA

5. We have not reviewed the accompanying financial results and other financial information, for the quarter ended June 30, 2016, including the reconciliation of the profit under Ind AS of that quarter with the profit reported under the previous GAAP, which have been prepared solely based on the financial information compiled by the Management and has been approved by the Board of directors.

For SUBBACHAR & SRINIVASAN CHARTERED ACCOUNTANTS Firm Regn. No: 004083S

**PARTNER** 

T.S.V. RAJAGOPAL

Membership No: 200380

34, (Upstairs), Kalingarayar Street, Ram Nagar, Coimbature- 641 009