

SUPERTEX INDUSTRIES LIMITED

Regd. Off.: Plot No.45, Phase II Piperia Industrial Estate, Silvassa (D&NH.)

CIN : L99999DN1986PLC000046 : Website : www.supertex.in : E-Mail: info@supertex.in

STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE YEAR ENDED 31ST MARCH, 2024

(Rs in Lakhs)

| Sr | Particulars | Quarter Ended | | Year Ended | |
|------|---|---------------|--------------|--------------|--------------|
| | | (Audited) | (Unaudited) | (Audited) | (Audited) |
| | | 31-Mar-24 | 31-Dec-23 | 31-Mar-23 | 31-Mar-23 |
| I | Revenue from operations | 4,037 | 1,291 | 3,216 | 9,048 |
| II | Other income | 19 | (31) | (58) | 34 |
| III | Total Income (I + II) | 4,056 | 1,260 | 3,160 | 9,082 |
| IV | Expenses | | | | |
| a | Cost of materials consumed | 3,799 | 915 | 2,699 | 7,620 |
| b | Purchases/Consumption of Stock-in-Trade | - | 0 | 47 | 355 |
| c | Changes in inventories of Finished goods, Stock-in-Trade and Work-in-Progress | (27) | 63 | (23) | 35 |
| d | Employee benefits expense | 111 | 89 | 93 | 315 |
| e | Depreciation and amortization expense | 17 | 24 | 35 | 74 |
| f | Finance cost | 91 | 78 | 100 | 322 |
| g | Other expenses | 50 | 85 | 131 | 329 |
| | Total Expenses | 4,041 | 1,244 | 3,082 | 9,050 |
| V | Profit before exceptional items and tax (III - IV) | 15 | 16 | 78 | 32 |
| VI | Exceptional items | - | - | - | - |
| VII | Profit before tax (V - VI) | 15 | 16 | 78 | 32 |
| VIII | Tax expense: | | | | |
| (1) | Current tax | - | - | - | - |
| (2) | Deferred tax | (9) | (4) | (17) | (21) |
| IX | Profit (Loss) for the period (VII + VIII) | 6 | 12 | 61 | 11 |
| X | Other Comprehensive Income (Net of tax) | | | | |
| | Items that will not be reclassified to Statement of Profit and Loss | 10 | (1) | 6 | 6 |
| XI | Total Comprehensive Income for the period (IX-X) | 16 | 11 | 67 | 17 |
| XII | Paid-up Equity Share Capital (Face Value of Rs. 10/- each) | 1,134 | 1,134 | 1,134 | 1,134 |
| XIII | Earnings per equity share : | | | | |
| (1) | Basic | 0.14 | 0.09 | 0.59 | 0.15 |
| (2) | Diluted | 0.14 | 0.09 | 0.59 | 0.15 |

Segmentwise Revenue, Results and Capital Employed

(Rs in Lakhs)

| Sr | Particulars | Quarter Ended | | Year Ended | |
|-----|---|---------------|--------------|--------------|--------------|
| | | (Audited) | (Unaudited) | (Audited) | (Audited) |
| | | 31-Mar-24 | 31-Dec-23 | 31-Mar-23 | 31-Mar-23 |
| 1 | Segment Revenue | | | | |
| (a) | Domestic | 4,037 | 1,291 | 2,500 | 8,542 |
| (b) | International | - | - | 716 | 506 |
| | Total (Not Sales/Income from Operations) | 4,037 | 1,291 | 3,216 | 9,048 |
| 2 | Segment Results | | | | |
| (a) | Domestic | 106 | 94 | 140 | 352 |
| (b) | International | - | - | 38 | 2 |
| | Total | 106 | 94 | 178 | 354 |
| | Less: Finance cost | 91 | 78 | 100 | 322 |
| | Total Profit/(Loss) before Tax | 15 | 16 | 78 | 32 |
| 3 | Capital Employed (Segment Assets - Liabilities) | | | | |
| (a) | Unallocated | 3,007 | 2,933 | 2,988 | 3,007 |
| | Total | 3,007 | 2,933 | 2,988 | 3,007 |

For Supertex Industries Limited

Chairman and Managing Director
DIN : 00245600

For Supertex Industries Limited

DIRECTOR & CFO
DIN : 00304796



30/5/2024

| Statement of Assets and Liabilities | | Rs. In Lakhs | Rs. In Lakhs |
|-------------------------------------|---|--------------|--------------|
| Sr. | Particulars | As At | As At |
| | | 31-Mar-24 | 31-Mar-23 |
| | | (Audited) | (Audited) |
| A | ASSETS | | |
| 1 | Non-Current Assets | | |
| | (a) Property, Plant and Equipment | 1,181 | 1,191 |
| | (b) Capital Work in Progress | - | 41 |
| | (c) Other Intangible assets | 2 | 2 |
| | (d) Financial Assets | | |
| | (i) Loans (Others) | 34 | 34 |
| | (ii) Others (Deposits) | 20 | 19 |
| | (e) Deferred Tax Assets (net) | 222 | 243 |
| | Sub-total - Non-Current Assets | 1,459 | 1,530 |
| 2 | Current Assets | | |
| | (a) Inventories | 608 | 472 |
| | (b) Financial Assets | | |
| | (i) Trade Receivables | 5,250 | 4,405 |
| | (ii) Cash and Cash Equivalents | 109 | 60 |
| | (iii) Other Bank Balance | 1 | 1 |
| | (iv) Others | 770 | 959 |
| | (c) Other Current Assets | 259 | 270 |
| | Sub-total - Current Assets | 6,997 | 6,167 |
| | TOTAL - ASSETS | 8,456 | 7,698 |
| B | EQUITY AND LIABILITIES | | |
| 1 | Equity | | |
| | (a) Share Capital | 1,134 | 1,134 |
| | (b) Other Equity | 1,873 | 1,856 |
| | Sub-total - Equity | 3,007 | 2,990 |
| | Liabilities | | |
| 2 | Non-Current Liabilities | | |
| | (a) Financial Liabilities | | |
| | (i) Borrowings | 380 | 640 |
| | (b) Provisions | 56 | 92 |
| | Sub-total - Non-Current Liabilities | 436 | 732 |
| 3 | Current Liabilities | | |
| | (a) Financial Liabilities | | |
| | (i) Borrowings | 1,953 | 1,817 |
| | (ii) Trade Payables | | |
| | -Total outstanding dues of Micro and Small enterprises | | |
| | -Total outstanding dues of Creditors other than Micro and Small enterprises | 2,600 | 1,671 |
| | (b) Other Current Liabilities | 460 | 473 |
| | (c) Provisions | - | 15 |
| | Sub-total - Current Liabilities | 5,013 | 3,976 |
| | TOTAL - EQUITY AND LIABILITIES | 8,456 | 7,698 |

Notes:

- The Board of Directors have approved the above financial results, duly reviewed by the audit committee, after limited review by the Statutory Auditors of the Company, at their respective meetings held on 30th May, 2024.
- The above standalone result has been prepared in accordance with Indian Accounting Standards ("Ind AS") notified under section 133 of the Companies Act, 2013 read together with the Companies (Indian Accounting Standards) Rules 2015.
- The Company has identified and reported two reportable segments, "Domestic" and "International" in accordance with the requirements of Ind-AS 108.
- Previous Year/Quarter figures have been regrouped/recast wherever necessary to make them comparable.

Place : MUMBAI
Date : 30th May, 2024

For SUPERTEX INDUSTRIES LIMITED
R K Mishra
Chairman & Managing Director

For Supertex Industries Limited

Chairman and Managing Director
DIN : 00245600

For Supertex Industries Limited

DIRECTOR & CFO
DIN : 00304796

SUPERTEX INDUSTRIES LIMITED

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2024

| | Rupees in Lakhs | |
|--|-------------------------|--------------------------|
| | Current Year 2023-24 | Previous Year 2022-23 |
| CASH FLOW FROM OPERATING ACTIVITIES | | |
| Profit before Tax | 32.16 | 20.61 |
| Adjusted for : | | |
| Fair valuation items OCI other adjustments | 6.42 | 1.81 |
| Depreciation and Amortisation Expense | 73.58 | 93.54 |
| Finance Costs | 322.33 | 343.91 |
| | 402.33 | 439.26 |
| Operating Profit before Working Capital Changes | 434.49 | 459.86 |
| Adjusted for : | | |
| Trade and Other Receivables | (644.83) | (774.82) |
| Inventories | (135.72) | (38.51) |
| Trade and Other Payables | 900.18 | 632.69 |
| | 119.63 | (180.64) |
| Cash Generated from Operations | 554.12 | 279.22 |
| Less : Taxes Paid | - | - |
| Net Cash from Operating Activities | 554.12 | 279.22 |
| CASH FLOW FROM INVESTING ACTIVITIES | | |
| Purchase of Property, Plant and Equipment | (63.27) | (1.58) |
| Capital Work-in-Progress | 40.69 | (40.69) |
| Sale of Investments | - | - |
| Net Cash used in Investing Activities | (22.58) | (42.27) |
| | 531.54 | 236.95 |
| CASH FLOW FROM FINANCING ACTIVITIES | | |
| Proceeds/Repayment of Borrowings | (159.80) | 107.04 |
| Finance Cost | (322.33) | (343.91) |
| Other Assets | (0.79) | - |
| Net Cash generated in Financing Activities | (482.92) | (236.87) |
| Net Increase in Cash and Cash Equivalents | 48.61 | 0.08 |
| Opening Balance of Cash and Cash Equivalents | 61.08 | 61.00 |
| Closing Balance of Cash and Cash Equivalents | 109.69 | 61.08 |
| | 48.61 | 0.08 |
| | 0.00 | - |

For Supertex Industries Limited

Chairman and Managing Director
DIN : 00245600

For Supertex Industries Limited

DIRECTOR & CFO
DIN : 00304796