

## Super Spinning Mills Limited

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CIN: L17111TZ1962PLC001200

## Statement of audited financial results for the quarter and year ended March 31, 2025

(Rs. In lakhs)

Sl No	Particulars	Three months ended			Twelve Months ended	
		March 31, 2025 *(audited)	December 31, 2024 (unaudited)	March 31, 2024 *(audited)	March 31, 2025 (audited)	March 31, 2024 (audited)
	<b>Income from Operations</b>					
1	Net Sales / Income from operations	189.52	158.32	261.01	662.73	694.52
2	Other Income (Net)	8.47	0.23	7.42	24.33	12.36
3	<b>Total Income (1+2)</b>	<b>197.99</b>	<b>158.55</b>	<b>268.43</b>	<b>687.06</b>	<b>706.88</b>
4	<b>Expenses</b>					
	Cost of materials consumed	-	-	-	-	-
	Purchase of stock-in-trade	-	-	-	-	-
	Changes in Inventories of Finished Goods, Stock-in-Trade & Work-in- progress	-	-	-	-	-
	Employee benefit expenses	10.37	9.40	(63.84)	36.77	61.84
	Power and Fuel	(2.00)	5.15	5.71	19.60	20.52
	Finance costs	53.10	41.08	60.20	196.43	194.18
	Depreciation and amortization expense	30.33	30.34	41.13	121.33	124.05
	Other expenses	32.64	23.46	21.45	140.54	38.80
	<b>Total Expenses</b>	<b>124.43</b>	<b>109.44</b>	<b>64.65</b>	<b>514.66</b>	<b>439.39</b>
5	<b>Profit/(Loss) before exceptional items and tax (3-4)</b>	<b>73.56</b>	<b>49.11</b>	<b>203.79</b>	<b>172.40</b>	<b>267.50</b>
6	Exceptional items					
	Impairment Provision on Investment Property	-	-	(274.52)	-	(274.52)
7	<b>Profit/(Loss) before tax (5+6)</b>	<b>73.56</b>	<b>49.11</b>	<b>(70.73)</b>	<b>172.40</b>	<b>(7.02)</b>
8	<b>Tax expense</b>					
	Current tax	-	-	-	-	-
	MAT credit entitlement/(utilised)	-	-	-	-	-
	Income tax provision pertaining to earlier years	-	-	-	-	-
	Deferred tax	373.41	12.77	690.82	399.11	669.16
	<b>Total Tax Expenses</b>	<b>373.41</b>	<b>12.77</b>	<b>690.82</b>	<b>399.11</b>	<b>669.16</b>
9	<b>Profit/(Loss) for the period from continuing operations (7-8)</b>	<b>(299.85)</b>	<b>36.34</b>	<b>(761.55)</b>	<b>(226.71)</b>	<b>(676.18)</b>
10	<b>Profit / (Loss) from discontinued operations</b>	<b>(1,268.78)</b>	<b>(34.57)</b>	<b>(374.26)</b>	<b>(1,398.00)</b>	<b>(1,116.54)</b>
11	Tax expense of discontinued operations	36.51	(8.99)	44.33	15.93	296.73
12	<b>Profit / (Loss) from discontinued operations (after tax) (10-11)</b>	<b>(1,305.29)</b>	<b>(25.58)</b>	<b>(418.59)</b>	<b>(1,413.93)</b>	<b>(1,413.27)</b>
13	<b>Profit/(Loss) for the period (11+12)</b>	<b>(1,605.14)</b>	<b>10.76</b>	<b>(1,180.14)</b>	<b>(1,640.64)</b>	<b>(2,089.45)</b>
14	<b>Other comprehensive income , net of income tax</b>					
	a) (i) items that will not be reclassified to profit or loss	-	-	-	-	-
	- Remeasurement of goodwill on business combination	-	-	-	-	-
	- Reversal of Fair value changes in Freehold Land on Transfer	-	-	274.52	-	274.52
	- Remeasurement of post employment benefit obligations	0.56	-	-	0.56	-
	(ii) income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-
	b) (i) items that will be reclassified to profit or loss	-	-	-	-	-
	(ii) income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-
	<b>Total other comprehensive income , net of income tax</b>	<b>0.56</b>	<b>-</b>	<b>274.52</b>	<b>0.56</b>	<b>274.52</b>
15	<b>Total comprehensive income for the period (13+14)</b>	<b>(1,604.58)</b>	<b>10.76</b>	<b>(905.62)</b>	<b>(1,640.08)</b>	<b>(1,814.94)</b>
16	Paid-up equity share capital	550.00	550.00	550.00	550.00	550.00
	Face value per share (Rs)	1.00	1.00	1.00	1.00	1.00
17	Earning per share (Rs)					
	Earning per equity share for continuing operations (Rs)					
	- Basic	(0.55)	0.07	(1.38)	(0.41)	(1.23)
	- Diluted	(0.55)	0.07	(1.38)	(0.41)	(1.23)
	Earning per equity share for discontinued operations (Rs)					
	- Basic	(2.37)	(0.05)	(0.76)	(2.57)	(2.57)
	- Diluted	(2.37)	(0.05)	(0.76)	(2.57)	(2.57)
	Earning per share (Rs)					
	- Basic Earning per equity share for continuing and discontinued operations (Rs)	(2.92)	0.02	(2.15)	(2.98)	(3.80)
	- Diluted Earning per equity share for continuing and discontinued operations (Rs)	(2.92)	0.02	(2.15)	(2.98)	(3.80)
18	<b>Total Reserves &amp; Other Equity</b>				<b>4,969.21</b>	<b>6,609.29</b>

**Notes:**

- 1 The above financial results for the quarter and year ended March 31, 2025 as reviewed and recommended by the Audit committee of the Board, has been approved by the Board of Directors at its meeting held on May 23, 2025. The above results are audited by the statutory auditor of the Company. The report of statutory auditor is unqualified.
- 2 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 read with relevant Rules thereunder and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and other circulars issued by SEBI from time to time.
- 3 The Company has discontinued its Textile operations and informed the exchanges on August 31, 2023. Hence the Revenue and Profit/Loss arising from such Discontinued operations (Textile Activity) are disclosed as "Discontinued Operations" in the financial results. The Revenue and Profit/Loss arising from such Discontinued operations (Textile activity) relating to the entire period from April 01,2024 to March 31,2025 are disclosed as Discontinued Operations in the financial results along with the comparative informations.

(Rs. In lakhs)

Particulars	Quarter ended			Twelve month ended	
	March 31, 2025 *(audited)	December 31, 2024 (unaudited)	March 31, 2024 *(audited)	March 31, 2025 (audited)	March 31, 2024 (audited)
<b>Income from Discontinued Operations</b>					
Net Sales / Income from operations	-	-	2.56	-	961.41
Other Income (Net)	14.98	-	93.78	14.98	96.60
<b>Total Income (1+2)</b>	<b>14.98</b>	<b>-</b>	<b>96.34</b>	<b>14.98</b>	<b>1,058.02</b>
<b>Expenses</b>					
Cost of materials consumed	-	-	0.69	-	0.69
Purchase of stock-in-trade	-	-	-	-	-
Changes in Inventories of Finished Goods, Stock-in-Trade & Work-in- progress	-	-	0.78	-	1,016.68
Employee benefit expenses	33.43	-	61.63	33.43	294.89
Power and Fuel	888.37	16.86	749.28	934.33	859.41
Finance costs	-	-	7.47	-	102.80
Depreciation and amortization expense	-	-	2.24	-	23.19
Other expenses	28.34	17.71	560.76	111.60	763.21
<b>Total Expenses</b>	<b>950.14</b>	<b>34.57</b>	<b>1,382.85</b>	<b>1,079.36</b>	<b>3,060.87</b>
<b>Profit/(Loss) before exceptional items and tax (3-4)</b>	<b>(935.16)</b>	<b>(34.57)</b>	<b>(1,286.51)</b>	<b>(1,064.38)</b>	<b>(2,002.85)</b>
<b>Exceptional items</b>					
Provision for expected credit losses/Impairment	(333.62)	-	-	(333.62)	-
Discount Receipts/(Allowed)	-	-	-	-	71.64
Exepected Credit Loss Reversed	-	-	528.79	-	528.79
Fair Value Adujstment for Assets Held for Sale	-	-	(101.59)	-	(101.59)
Provision for Impairment of Investment	-	-	-	-	(403.59)
Profit/(loss) on sale of assets - Net	-	-	500.85	-	879.10
Reduction in value of Stores and spares	-	-	(15.80)	-	(88.03)
<b>Total Exceptional Items</b>	<b>(333.62)</b>	<b>-</b>	<b>912.25</b>	<b>(333.62)</b>	<b>886.32</b>
<b>Profit/(Loss) before tax (5+6)</b>	<b>(1,268.78)</b>	<b>(34.57)</b>	<b>(374.26)</b>	<b>(1,398.00)</b>	<b>(1,116.54)</b>
<b>Tax expense</b>					
Current tax	-	-	-	-	-
Income tax provision pertaining to earlier years	2.91	-	294.18	15.93	294.18
Deferred tax	33.60	(8.99)	(249.85)	-	2.55
<b>Total Tax Expenses</b>	<b>36.51</b>	<b>(8.99)</b>	<b>44.33</b>	<b>15.93</b>	<b>296.73</b>
<b>Profit/(Loss) for the period from Discontinuing Operations</b>	<b>(1,305.29)</b>	<b>(25.58)</b>	<b>(418.59)</b>	<b>(1,413.93)</b>	<b>(1,413.27)</b>

- 4 The Company is a shareholder of Andhra Pradesh Gas Power Corporation Limited (APGCL) and has been consuming power from the corporation in the past. The Company is also a power consumer with Southern Power Distribution Company Limited (SPDCL). There are several power disputes between APGCL, SPDCL and the Company (both in the capacity as shareholder of APGCL and as a power consumer of SPDCL) relating to past several years pending in different forums. The issues under dispute range from tariff rates, levy of wheeling charges, monthly rent consumption, peak hour energy allocation, surplus allocation charges, amongst others. Both APGCL and the Company have filed court cases against SPDCL and the issues are pending in various forums. The Company has obtained information that APGCL has suspended its operations as on date. Meanwhile an amount of Rs. 8,114.17 Lakhs (Current Consumption Charges Rs.3,663.08 Lakhs and Surcharge Rs.4,451.08 Lakhs) appears as arrear outstanding in the electricity bills of SPDCL. Despite the management's best effort to obtain the details and basis of charge of such unilateral claim made by SPDCL, the company has not been able to obtain any information from SPDCL and APGCL. The management has made an overall assessment of all such claims. The management has also considered the fact that some of the claims by SPDCL have been settled by the Company to APGCL and may not fall back on the Company. The management has also reviewed the status of the various disputes pending in different forums. The management has also taken note of APGCL's ability to timely defend legal cases considering that the corporation has suspended operations. Considering all the above factors, on the basis of available data the management has estimated an amount of Rs.1,907.56 Lakhs as Electricity Payables as at March 31,2025 and provided an amount of Rs.852.24 lakhs (Previous year Rs.700.32 lakhs) in the books of account for the year ended March 31, 2025.



**Super Spinning Mills Limited****Statement of cash flows for the year ending March 31, 2025**

(All amounts are in lakhs of Indian Rupees, unless otherwise stated)

Particulars	Year ended March 31, 2025	Year ended March 31, 2024
<b>I. Operating Activities</b>		
Profit before income tax	(1,225.59)	(1,123.56)
Adjustments for:		
Depreciation and amortisation expense	121.33	147.24
Fair Value Adjustment for Assets Held for Sale	-	101.59
(Profit)/ Loss on sale of assets - Net	-	(879.10)
Impairment Provision on Investment Property	-	274.52
Provision for impairment in value of investments	-	403.59
Provision for expected credit losses	333.62	-
Interest income	(29.59)	(31.94)
Finance costs	196.43	296.98
	(603.81)	(810.68)
Change in assets and liabilities		
(Increase)/ decrease in Other financial assets	0.33	21.60
(Increase)/ decrease in inventories	-	1,115.29
(Increase)/ decrease in trade receivables	2.16	497.05
(Increase)/ decrease in Other assets	(45.30)	208.32
Increase/ (decrease) in provisions and other liabilities	923.77	(221.78)
Increase/ (decrease) in trade payables	(1.71)	(1,275.00)
Cash generated from operations	275.44	(465.20)
Less : Income taxes paid (net of refunds)	64.45	(840.98)
<b>Net cash flow from / (used in) operating activities (I)</b>	<b>211.00</b>	<b>375.78</b>
<b>II. Investing Activities</b>		
Purchase of Property, plant and equipment (including changes in CWIP)	(0.50)	(50.00)
Sale proceeds of Property, plant and equipment and Non Current Assets held for sale	100.85	2,101.69
Interest income	22.00	20.64
(Increase)/Decrease in Term Deposits	(100.09)	(11.94)
<b>Net cash flow from / (used in) Investing activities (II)</b>	<b>22.26</b>	<b>2,060.39</b>
<b>III. Financing Activities</b>		
Proceeds from/ (repayment of) long term borrowings	(350.84)	(596.49)
Proceeds from/ (repayment of) short term borrowings	(269.72)	(1,002.93)
Finance costs	(196.01)	(284.17)
<b>Net cash flow from / (used in) Financing activities (III)</b>	<b>(816.57)</b>	<b>(1,883.59)</b>
<b>Net decrease in cash and cash equivalents (I+II+III)</b>	<b>(583.31)</b>	<b>552.57</b>
Cash and cash equivalents at the beginning of the financial year	737.25	184.67
<b>Cash and cash equivalents at end of the year</b>	<b>153.94</b>	<b>737.25</b>
<b>BS</b>		
1. The above cash flow statement has been prepared under indirect method prescribed in Ind AS 7 "Cash Flow Statements".		
2. Components of cash and cash equivalents		
Balances with banks		
- in Current Accounts	4.00	20.42
- in OD accounts	-	16.08
- in Fixed Deposits	149.00	700.00
Cash on hand	0.94	0.75
	<b>153.94</b>	<b>737.25</b>
3. The Net cash flows attributable to the Operating activities of discontinued operations	300.52	(52.17)
4. The Net cash flows attributable to the Investing Activities of discontinued operations	100.85	2,059.97
5. The Net cash flows attributable to the Financing Activities of discontinued operations	-	(1,391.61)
Material accounting policies and the accompanying notes form an integral part of the financial statements		
As per our report of even date attached		



5 \*The figures for the quarter ended March 31, 2025 and March 31, 2024 are the balancing figures between audited figures in respect of the full financial year and unaudited published figures in respect of the financial results upto the third quarter of the respective financial years, which were subjected to limited review.

6 Statement of Standalone assets and liabilities

(Rs. in lakhs)

Particulars	As at March 31, 2025	As at March 31, 2024
<b>Assets</b>	<b>(audited)</b>	<b>(audited)</b>
<b>Non-current assets</b>		
Property, plant and equipment	65.32	72.22
Investment property	8,635.16	8,749.11
Financial Assets		
Other financial assets	141.20	141.53
Deferred Tax Asset	212.74	611.85
Other non-current assets	-	295.06
	<b>9,054.43</b>	<b>9,869.77</b>
<b>Current assets</b>		
Financial Assets		
Trade receivables	213.27	215.43
Cash and cash equivalents	153.94	737.25
Other Bank Balances	225.26	125.17
Other current assets	223.38	160.52
Non-Current Assets Held for Sale	146.28	247.14
	<b>962.13</b>	<b>1,485.50</b>
<b>Total - Assets</b>	<b>10,016.55</b>	<b>11,355.27</b>
<b>Equity and Liabilities</b>		
<b>Equity</b>		
Equity share capital	550.00	550.00
Other Equity	4,969.21	6,609.29
	<b>5,519.21</b>	<b>7,159.29</b>
<b>Non current liabilities</b>		
Financial Liabilities		
Lease Liabilities	212.21	259.95
Borrowings	1,253.84	1,604.67
Provisions	4.76	-
	<b>1,470.81</b>	<b>1,864.62</b>
<b>Current liabilities</b>		
Financial Liabilities		
Lease Liabilities	46.96	-
Borrowings	633.83	903.55
Trade payables	79.36	81.07
Other current liabilities	2,206.26	1,314.61
Provisions	60.15	32.14
	<b>3,026.55</b>	<b>2,331.36</b>
<b>Total - Equity and Liabilities</b>	<b>10,016.55</b>	<b>11,355.27</b>



7	Other Income includes the following:	Three Months ended	Twelve Months ended
	Particulars	March 31, 2025 *(audited)	March 31, 2025 *(audited)
	<b>Continuing Operations</b>		
	i) Interest Income	8.40	24.26
	ii) Miscellaneous Income (includes balances no longer payable, written back)	0.07	0.07
	<b>Discontinuing Operations</b>		
	i) Interest Income	5.32	5.32
	ii) Miscellaneous Income (includes balances no longer payable, written back)	9.65	9.65
	<b>Total</b>	<b>23.45</b>	<b>39.31</b>

- 8 The Company's main business segments namely "Textiles" and "Rental services" meet the reportable segment thresholds given in Ind AS 108 "Operating Segments" and hence disclosed respectively. This reporting complies with the Ind AS segment reporting principles.

(Rs. In lakhs)

Particulars	Three months ended			Twelve Months ended	
	March 31, 2025 *(audited)	December 31, 2024 (unaudited)	March 31, 2024 *(audited)	March 31, 2025 (audited)	March 31, 2024 (audited)
<b>Segment Revenue (Continuing Operations)</b>					
a) Textiles	-	-	-	-	-
b) Rental services	189.52	158.32	261.01	662.73	694.52
c) Unallocated	-	-	-	-	-
<b>Net Sales/Income from Operations(Continuing)</b>	<b>189.52</b>	<b>158.32</b>	<b>261.01</b>	<b>662.73</b>	<b>694.52</b>
<b>Segment Revenue (Discontinued Operations)</b>					
a) Textiles	-	-	2.56	-	961.41
b) Rental services	-	-	-	-	-
c) Unallocated	-	-	-	-	-
<b>Net Sales/Income from Operations(Discontinued)</b>	<b>-</b>	<b>-</b>	<b>2.56</b>	<b>-</b>	<b>961.41</b>
<b>Segment Revenue (Total)</b>					
a) Textiles	-	-	2.56	-	961.41
b) Rental services	189.52	158.32	261.01	662.73	694.52
c) Unallocated	-	-	-	-	-
<b>Net Sales/Income from Operations (Continuing &amp; Discontinued)</b>	<b>189.52</b>	<b>158.32</b>	<b>263.57</b>	<b>662.73</b>	<b>1,655.93</b>
<b>Segment Results (Continuing Operations)</b>					
Profit (+) / Loss (-) before tax and finance cost					
a) Textiles	-	-	-	-	-
b) Rental services	126.66	90.19	264.00	368.83	461.68
c) Unallocated	-	-	-	-	-
<b>Total</b>	<b>126.66</b>	<b>90.19</b>	<b>264.00</b>	<b>368.83</b>	<b>461.68</b>
Add/ Less : Finance Costs	53.10	41.08	60.20	196.43	194.18
Add/ Less : Exceptional Items	-	-	274.52	-	274.52
<b>Profit/(Loss) from continuing operations</b>	<b>73.56</b>	<b>49.11</b>	<b>(70.73)</b>	<b>172.40</b>	<b>(7.02)</b>
<b>Segment Results (Discontinued Operations)</b>					
Profit (+) / Loss (-) before tax and finance cost					
a) Textiles	(935.16)	(34.57)	(1,279.03)	(1,064.38)	(1,900.05)
b) Rental services	-	-	-	-	-
c) Unallocated	-	-	-	-	-
<b>Total</b>	<b>(935.16)</b>	<b>(34.57)</b>	<b>(1,279.03)</b>	<b>(1,064.38)</b>	<b>(1,900.05)</b>
Add/ Less : Finance Costs	-	-	7.47	-	102.80
Add/ Less : Exceptional Items	333.62	-	(912.25)	333.62	(886.32)
<b>Profit/(Loss) from discontinued operations</b>	<b>(1,268.78)</b>	<b>(34.57)</b>	<b>(374.25)</b>	<b>(1,398.00)</b>	<b>(1,116.54)</b>
<b>Segment Results (TOTAL)</b>					
Profit (+) / Loss (-) before tax and finance cost					
a) Textiles	(935.16)	(34.57)	(1,279.03)	(1,064.38)	(1,900.05)
b) Rental services	126.66	90.19	264.00	368.83	461.68
c) Unallocated	-	-	-	-	-
<b>Total</b>	<b>(808.50)</b>	<b>55.62</b>	<b>(1,015.04)</b>	<b>(695.55)</b>	<b>(1,438.38)</b>
Add/ Less : Finance Costs	53.10	41.08	67.67	196.43	296.98
Add/ Less : Exceptional Items	333.62	-	(637.73)	333.62	(611.80)
<b>Profit/(Loss) from (continuing and discontinued operations) before tax</b>	<b>(1,195.22)</b>	<b>14.54</b>	<b>(444.99)</b>	<b>(1,225.59)</b>	<b>(1,123.56)</b>



<b>Segment Assets (Continuing Operations)</b>					
a) Textiles	-	-	-	-	-
b) Rental services	9,600.11	9,879.90	10,353.79	9,600.11	10,353.79
c) Other unallocable corporate assets	-	-	-	-	-
<b>Total assets (Continuing Operations)</b>	<b>9,600.11</b>	<b>9,879.90</b>	<b>10,353.79</b>	<b>9,600.11</b>	<b>10,353.79</b>
<b>Segment Assets (Discontinued Operations)</b>					
a) Textiles	416.44	890.10	1,001.49	416.44	1,001.49
b) Rental services	-	-	-	-	-
c) Other unallocable corporate assets	-	-	-	-	-
<b>Total assets (Discontinued Operations)</b>	<b>416.44</b>	<b>890.10</b>	<b>1,001.49</b>	<b>416.44</b>	<b>1,001.49</b>
<b>Segment Assets (Total)</b>					
a) Textiles	416.44	890.10	1,001.49	416.44	1,001.49
b) Rental services	9,600.11	9,879.90	10,353.79	9,600.11	10,353.79
c) Other unallocable corporate assets	-	-	-	-	-
<b>Total assets (Continuing &amp; Discontinued Operations)</b>	<b>10,016.55</b>	<b>10,770.00</b>	<b>11,355.27</b>	<b>10,016.55</b>	<b>11,355.27</b>
<b>Segment Liabilities (Continuing Operations)</b>					
a) Textiles	-	-	-	-	-
b) Rental services	2,261.12	2,328.73	2,158.83	2,261.12	2,158.83
c) Other unallocable corporate liabilities	-	-	-	-	-
<b>Total liabilities (Continuing Operations)</b>	<b>2,261.12</b>	<b>2,328.73</b>	<b>2,158.83</b>	<b>2,261.12</b>	<b>2,158.83</b>
<b>Segment Liabilities (Discontinued Operations)</b>					
a) Textiles	2,236.23	1,317.48	2,037.16	2,236.23	2,037.16
b) Rental services	-	-	-	-	-
c) Other unallocable corporate liabilities	-	-	-	-	-
<b>Total liabilities (Discontinued Operations)</b>	<b>2,236.23</b>	<b>1,317.48</b>	<b>2,037.16</b>	<b>2,236.23</b>	<b>2,037.16</b>
<b>Segment Liabilities (Total)</b>					
a) Textiles	2,236.23	1,317.48	2,037.16	2,236.23	2,037.16
b) Rental services	2,261.12	2,328.73	2,158.83	2,261.12	2,158.83
c) Other unallocable corporate liabilities	-	-	-	-	-
<b>Total liabilities (Continuing &amp; Discontinued Operations)</b>	<b>4,497.36</b>	<b>3,646.21</b>	<b>4,195.99</b>	<b>4,497.36</b>	<b>4,195.99</b>
<b>Capital Employed (Segment assets-Segment liabilities)-Continuing</b>					
a) Textiles	-	-	-	-	-
b) Rental services	7,338.99	7,551.18	8,194.96	7,338.99	8,194.96
c) Other unallocable capital employed	-	-	-	-	-
<b>Total capital employed in segments</b>	<b>7,338.99</b>	<b>7,551.18</b>	<b>8,194.96</b>	<b>7,338.99</b>	<b>8,194.96</b>
<b>Capital Employed (Segment assets-Segment liabilities)- Discontinued</b>					
a) Textiles	(1,819.79)	(427.38)	(1,035.67)	(1,819.79)	(1,035.67)
b) Rental services	-	-	-	-	-
c) Other unallocable capital employed	-	-	-	-	-
<b>Total capital employed in segments</b>	<b>(1,819.79)</b>	<b>(427.38)</b>	<b>(1,035.67)</b>	<b>(1,819.79)</b>	<b>(1,035.67)</b>
<b>Capital Employed (Segment assets-Segment liabilities)-Total</b>					
a) Textiles	(1,819.79)	(427.38)	(1,035.67)	(1,819.79)	(1,035.67)
b) Rental services	7,338.99	7,551.18	8,194.96	7,338.99	8,194.96
c) Other unallocable capital employed	-	-	-	-	-
<b>Total capital employed in segments</b>	<b>5,519.20</b>	<b>7,123.79</b>	<b>7,159.29</b>	<b>5,519.20</b>	<b>7,159.29</b>
Unallocable corporate assets less corporate liabilities	-	-	-	-	-
<b>Total Capital Employed</b>	<b>5,519.20</b>	<b>7,123.79</b>	<b>7,159.29</b>	<b>5,519.20</b>	<b>7,159.29</b>

9 To facilitate comparison, figures of the earlier periods have been rearranged/regrouped/recast wherever necessary.

10 Cash flow Statement prepared as per Ind AS 7 is attached herewith and forms part of the result.

for Super Spinning Mills Limited

Sumanth Ramamurthi  
Chairman & Managing Director  
DIN:00002773

Place: Coimbatore  
Date: May 23, 2025



**Independent Auditor's Report on Annual Financial Results of Super Spinning Mills Limited under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)**

To  
Board of Directors  
Super Spinning Mills Limited  
Regd. Office "Elgi Towers", P.B.No.7113,737 – D  
Green Fields, Puliakulam Road  
Coimbatore- 641045.

**Report on the Audit of the Annual Financial Results**

**Opinion**

1. We have audited the accompanying annual financial results of **Super Spinning Mills Limited** ("the **Company**") for the year ended March 31, 2025, attached herewith the Statement of Assets and Liabilities as on that date and the Statement of Cash Flows for the year ended on that date which are included in the accompanying 'Statement of Audited Financial Results for Quarter and Year ended March 31, 2025' (the "**Annual Financial Results**"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "**Listing Regulations**").
2. In our opinion and to the best of our information and according to the explanations given to us, the Annual Financial Results:
  - (i) are presented in accordance with the requirements of Regulation 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 accounting standards prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India, of the net loss and other comprehensive income and other financial information for the year ended March 31, 2025.

**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**") and other applicable authoritative pronouncements issued by the Institute of Chartered Accountants of India ("**ICAI**"). Our responsibilities under those Standards are further described in the 'Auditor's Responsibilities for the Audit of the Annual Financial Results' section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the ICAI together with the ethical requirements that are relevant to our audit of the Annual Financial Results, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



### **Management' Responsibilities for the Annual Financial Results**

4. This Annual Financial Results have been compiled from the Audited financial statements. The Company's Board of Directors are responsible for the preparation of these Annual Financial Results that give a true and fair view of the net loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in 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. This responsibility also includes 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 design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Annual Financial Results that give a true and fair view and are free from material misstatement, whether due to fraud or error.
5. In preparing the Annual Financial Results, the Board of Directors 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 Board of Directors are also responsible for overseeing the Company's financial reporting process.

### **Auditor's Responsibilities for the Audit of the Annual Financial Results**

7. Our objectives are to obtain reasonable assurance about whether the Annual 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 this Annual Financial Results.
8. As part of an audit in accordance with SAs specified under Section 143(10) of the Act, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:
  - Identify and assess the risks of material misstatement of the Annual 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 on whether the Company has adequate internal financial controls with reference to 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 made by the Board of Directors.



- Conclude on the appropriateness of the 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 Company's ability 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 Annual 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 Annual Financial Results, including the disclosures, and whether the Annual Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
9. We communicate with those charged with governance 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.
  10. We also provide those charged with governance 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 Matter**

11. The Annual Financial Results includes the results for the quarter ended March 31, 2025 being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year.
12. The Annual Financial Results dealt with by this report have been prepared for the express purpose of filing with the Stock Exchange. These results are based on and should be read with the audited financial statements of the Company, for the year ended March 31, 2025, on which we have issued an unmodified audit opinion vide our report dated May 23, 2025.

Our opinion on the Annual Financial Results is not modified in respect of above matters.

**For C S K PRABHU AND CO LLP**  
**(formerly C S K PRABHU AND CO)**  
**Chartered Accountants**  
**FRN:002485S/S000197**



**Mahesh Prabhu**  
**Designated Partner**  
**(Membership No:214194)**

**Place: Coimbatore**  
**Date: May 23, 2025**

**UDIN: 25214194BM0UPF2519**