

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, 2021

(Rs in Lakhs)

Particulars	Quarter Ended			Year Ended	Year Ended
	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
	31-Mar-21	31-Dec-20	31-Mar-20	31-Mar-21	31-Mar-20
Revenue from operations	3,672	1,881	3,574	6,442	12,621
Other income	3	1	1	4	4
Total Income (I + II)	3,675	1,882	3,575	6,446	12,625
Expenses:					
a. Cost of materials consumed	774	509	2,492	1,903	8,773
b. Purchases/Consumption of Stock-in-Trade	2,563	921	475	3,527	2,068
c. Changes in inventories of Finished goods, Stock-in-Trade and Work-in-Progress	(169)	(7)	86	(195)	210
d. Employee benefits expense	106	100	96	293	286
e. Depreciation and amortization expense	18	18	12	72	64
f. Finance cost	105	61	95	268	272
g. Other expenses	184	158	253	527	847
Total Expenses	3,581	1,760	3,509	6,395	12,520
Profit before exceptional items and tax (III - IV)	94	122	66	51	105
Exceptional items	-	-	-	-	-
Profit before tax (V - VI)	94	122	66	51	105
Tax expense:					
(1) Current tax	-	-	-	-	-
(2) Deferred tax	(3)	10	4	5	(6)
Profit (Loss) for the period (VII + VIII)	91	132	70	56	99
Other Comprehensive Income (Net of tax)					
-Items that will not be reclassified to Statement of Profit and Loss	(2)	(1)	2	(5)	(1)
Total Comprehensive Income for the period (IX-X)	89	131	72	51	98
Paid-up Equity Share Capital (Face Value of Rs. 10/- each)	1,134	1,134	1,134	1,134	1,134
Earnings per equity share :					
(1) Basic	0.78	1.16	0.63	0.45	0.86
(2) Diluted	0.78	1.16	0.63	0.45	0.86
Segmentwise Revenue, Results and Capital Employed	(Rs in Lakhs)				
Particulars	Quarter Ended			Year Ended	Year Ended
	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
	31-Mar-21	31-Dec-20	31-Mar-20	31-Mar-21	31-Mar-20
Segment Revenue					
(a) Domestic	3,703	1,725	1,318	6,317	5,034
(b) International	(31)	156	2,256	125	7,587
Total (Net Sales/Income from Operations)	3,672	1,881	3,574	6,442	12,621
Segment Results					
(a) Domestic	237	163	83	367	177
(b) International	(38)	(5)	78	(48)	200
Total	199	158	161	319	377
Less : Finance cost	105	61	95	268	272
Total Profit/(Loss) before Tax	94	97	66	51	105
Capital Employed (Segment Assets - Liabilities)					
(a) Unallocated	2,975	2,885	2,919	2,975	2,919
Total	2,975	2,885	2,919	2,975	2,919

Statement of Assets and Liabilities	Rs. In Lakhs	Rs. In Lakhs
Particulars	As At	As At
	31-Mar-21	31-Mar-20
	(Audited)	(Audited)
ASSETS		
Non-Current Assets		
(a) Property, Plant and Equipment	1,339	1,262
(b) Capital work-in-progress	-	-
(c) Other Intangible assets	2	2
(d) Financial Assets		
(i) Loans and Advances	90	89
(e) Deferred Tax Assets (net)	264	259
Sub-total - Non-Current Assets	1,695	1,612
Current Assets		
(a) Inventories	647	646
(b) Financial Assets		
(i) Investments		
(ii) Trade Receivables	4,923	4,435
(iii) Cash and cash equivalents	36	29
(iv) Bank balances other than (iii) above	10	19
(v) Loans and Advances	691	1,118
(c) Other Current Assets	246	265
Sub-total - Current Assets	6,553	6,512
TOTAL- ASSETS	8,248	8,124
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share Capital	1,134	1,134
(b) Other Equity	1,841	1,789
Sub-total - Equity	2,975	2,923
Liabilities		
Non-Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	799	550
(b) Provisions	62	51
Sub-total - Non-Current Liabilities	861	601
Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	1,647	1,701
(ii) Trade Payables	2,299	2,430
(b) Other Current Liabilities	421	434
(c) Provisions	45	35
Sub-total - Current Liabilities	4,412	4,600
TOTAL- EQUITY AND LIABILITIES	8,248	8,124

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 June, 2021.

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.

For SUPERTEX INDUSTRIES LIMITED

R K Mishra

Chairman & Managing Director

Place : MUMBAI

Date : 30th June, 2021

SUPERTEX INDUSTRIES LIMITED
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2021

(Rs in Lacs)

		As At 31-Mar-21 (Audited)	As At 31-Mar-20 (Audited)
A	CASH FLOW FROM OPERATING ACTIVITIES		
	Profit beforeTax	51.06	105.14
	Adjusted for :		
	Fair valuation items OCI other adjustments	(4.78)	(1.08)
	Depreciation and Amortisation Expense	72.04	64.28
	Finance Costs	268.26	272.07
		335.52	335.27
	Operating Profit before Working Capital Changes	386.58	440.41
	Adjusted for :		
	Trade and Other Receivables	(41.58)	(1,300.00)
Inventories	(1.06)	88.69	
Trade and Other Payables	(134.51)	1,004.60	
	(177.15)	(206.71)	
Cash Generated from Operations	209.43	233.70	
Less : Taxes Paid	-	-	
Net Cash from Operating Activities	209.43	233.70	
B	CASH FLOW FROM INVESTING ACTIVITIES		
	Purchase of Property, Plant and Equipment	(148.86)	(314.11)
	Capital Work-in-Progress	-	84.70
	Sale of Investments	-	-
Net Cash used in Investing Activities	(148.86)	(229.41)	
	60.57	4.29	
C	CASH FLOW FROM FINANCING ACTIVITIES		
	Proceeds from Borrowings	259.98	57.28
	Loans	(1.23)	(1.56)
	Short Term Borrowings (net)	(53.34)	200.76
	Finance Cost	(268.26)	(272.07)
	Net Cash generated in Financing Activities	(62.85)	(15.59)
	Net Increase in Cash and Cash Equivalents	(2.28)	(11.30)
	Opening Balance of Cash and Cash Equivalents	48.11	59.41
Closing Balance of Cash and Cash Equivalents	45.83	48.11	
	(2.28)	(11.30)	
	-	(0.00)	

Related Party Disclosures

As per IND-AS 24, the disclosures of transactions with related parties (with whom transactions exist) are given below:

i Related Party relationships :**a Where control exists**

Super Inficon P. Ltd
Super Polyester Yarns Ltd.

b Key Management Personnel

R K Mishra- Managing Director, S K Mishra- Director & CFO, H V Mishra-Director, Y V Mishra-Director, Vaishali Naik- CS

c Relatives of Key Management Personnel

Nil

ii Transaction with Related Parties

Sr. No.	Nature of Transaction	Type of Related Party	Rupees in Lakhs	
			Half Year Ended 31st March, 2021	As At 31st March, 2021
			Volume of Transactions	
1	Unsecured Loan and Interest	Where control exists	46.21	77.23 CR
2	Managerial remuneration	Key Management Personnel	84.44	26.22 CR
4	Unsecured Loan	Key Management Personnel/	24.00	107.18 CR