

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 UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2021

(Rs in Lakhs)

| Sr | Particulars | Quarter Ended | | | Half Year Ended | | Year Ended |
|------|--|---------------|--------------|--------------|-----------------|--------------|--------------|
| | | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Audited) |
| | | 30-Sep-21 | 30-Jun-21 | 30-Sep-20 | 30-Sep-21 | 30-Sep-20 | 31-Mar-21 |
| I | Revenue from operations | 1,414 | 966 | 702 | 2,381 | 889 | 6,442 |
| II | Other income | 0 | - | 0 | 0 | 0 | 4 |
| III | Total Income (I + II) | 1,414 | 966 | 702 | 2,381 | 889 | 6,446 |
| IV | Expenses: | | | | | | |
| | a. Cost of materials consumed | 564 | 533 | 498 | 1,097 | 620 | 1,903 |
| | b. Purchases/Consumption of Stock-in-Trade | 458 | 93 | 43 | 551 | 43 | 3,527 |
| | c. Changes in inventories of Finished goods, Stock-in-Trade and Work-in-Progress | 135 | 107 | 3 | 243 | (18) | (195) |
| | d. Employee benefits expense | 65 | 67 | 39 | 133 | 87 | 293 |
| | e. Depreciation and amortization expense | 18 | 21 | 15 | 38 | 36 | 72 |
| | f. Finance cost | 72 | 79 | 62 | 151 | 102 | 268 |
| | g. Other expenses | 92 | 124 | 106 | 216 | 184 | 527 |
| | Total Expenses | 1,403 | 1,024 | 766 | 2,428 | 1,054 | 6,395 |
| V | Profit before exceptional items and tax (III - IV) | 10 | (57) | (64) | (47) | (165) | 51 |
| VI | Exceptional items | - | - | - | - | - | - |
| VII | Profit before tax (V - VI) | 10 | (57) | (64) | (47) | (165) | 51 |
| VIII | Tax expense: | | | | | | |
| | (1) Current tax | - | - | - | - | - | - |
| | (2) Deferred tax | (2) | (1) | (1) | (3) | (2) | 5 |
| IX | Profit (Loss) for the period (VII + VIII) | 8 | (58) | (65) | (50) | (167) | 56 |
| X | Other Comprehensive Income (Net of tax) | | | | | | |
| | -Items that will not be reclassified to Statement of Profit and Loss | 2 | 1 | 1 | 3 | 2 | 5 |
| XI | Total Comprehensive Income for the period (IX-X) | 6 | (59) | (66) | (53) | (169) | 51 |
| XII | Paid-up Equity Share Capital (Face Value of Rs. 10/- each) | 1,134 | 1,134 | 1,134 | 1,134 | 1,134 | 1,134 |
| XIII | Earnings per equity share : | | | | | | |
| | (1) Basic | 0.05 | (0.52) | (0.58) | (0.47) | (1.49) | 0.45 |
| | (2) Diluted | 0.05 | (0.52) | (0.58) | (0.47) | (1.49) | 0.45 |

Segmentwise Revenue, Results and Capital Employed

| Sr | Particulars | Quarter Ended | | | Half Year Ended | | Year Ended |
|----|--|---------------|--------------|--------------|-----------------|--------------|--------------|
| | | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Audited) |
| | | 30-Sep-21 | 30-Jun-21 | 30-Sep-20 | 30-Sep-21 | 30-Sep-20 | 31-Mar-21 |
| 1 | Segment Revenue | | | | | | |
| | (a) Domestic | 1,388 | 895 | 612 | 2,283 | 765 | 6,317 |
| | (b) International | 27 | 71 | 90 | 98 | 124 | 125 |
| | Total (Net Sales/Income from Operations) | 1,414 | 966 | 702 | 2,381 | 889 | 6,442 |
| 2 | Segment Results | | | | | | |
| | (a) Domestic | 80 | 28 | 1 | 108 | (58) | 367 |
| | (b) International | 3 | (7) | (3) | (4) | (5) | (48) |
| | Total | 82 | 22 | (2) | 104 | (63) | 319 |
| | Less : Finance cost | 72 | 79 | 62 | 151 | 102 | 268 |
| | Total Profit/(Loss) before Tax | 10 | (57) | (64) | (47) | (165) | 51 |
| 3 | Capital Employed (Segment Assets - Liabilities) | | | | | | |
| | (a) Unallocated | 2,754 | 2,916 | 2,754 | 2,754 | 2,754 | 2,975 |
| | Total | 2,754 | 2,916 | 2,754 | 2,754 | 2,754 | 2,975 |

| Statement of Assets and Liabilities | | Rs. In Lacs | Rs. In Lacs |
|-------------------------------------|--|--------------|--------------|
| Sr. | Particulars | As At | As At |
| | | 30-Sep-21 | 31-Mar-21 |
| | | (Unaudited) | (Audited) |
| A | ASSETS | | |
| 1 | Non-Current Assets | | |
| | (a) Property, Plant and Equipment | 1,312 | 1,339 |
| | (b) Capital work-in-progress | - | - |
| | (c) Other Intangible assets | 2 | 2 |
| | (d) Financial Assets | | |
| | (i) Loans and Advances | 98 | 90 |
| | (e) Deferred Tax Assets (net) | 261 | 264 |
| | Sub-total - Non-Current Assets | 1,673 | 1,695 |
| 2 | Current Assets | | |
| | (a) Inventories | 525 | 647 |
| | (b) Financial Assets | | |
| | (i) Investments | | |
| | (ii) Trade Receivables | 4,551 | 4,857 |
| | (iii) Cash and cash equivalents | 44 | 36 |
| | (iv) Bank balances other than (iii) above | 9 | 10 |
| | (v) Loans and Advances | 106 | 691 |
| | (c) Other Current Assets | 219 | 245 |
| | Sub-total - Current Assets | 5,455 | 6,486 |
| | TOTAL- ASSETS | 7,128 | 8,181 |
| B | EQUITY AND LIABILITIES | | |
| 1 | Equity | | |
| | (a) Equity Share Capital | 1,134 | 1,134 |
| | (b) Other Equity | 1,780 | 1,841 |
| | Sub-total - Equity | 2,914 | 2,975 |
| | Liabilities | | |
| 2 | Non-Current Liabilities | | |
| | (a) Financial Liabilities | | |
| | (i) Borrowings | 815 | 799 |
| | (b) Provisions | 61 | 62 |
| | Sub-total - Non-Current Liabilities | 876 | 861 |
| 3 | Current Liabilities | | |
| | (a) Financial Liabilities | | |
| | (i) Borrowings | 1,583 | 1,647 |
| | (ii) Trade Payables | 1,495 | 2,299 |
| | (b) Other Current Liabilities | 215 | 354 |
| | (c) Provisions | 45 | 45 |
| | Sub-total - Current Liabilities | 3,338 | 4,345 |
| | TOTAL- EQUITY AND LIABILITIES | 7,128 | 8,181 |

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 10th November, 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 : 10th November, 2021

SUPERTEX INDUSTRIES LIMITED
CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2021

(Rs in Lacs)

| | | As At | As At |
|----------|--|-----------------|-----------------|
| | | 30-Sep-21 | 31-Mar-21 |
| | | (Unaudited) | (Audited) |
| A | CASH FLOW FROM OPERATING ACTIVITIES | | |
| | Profit beforeTax | (47.24) | 51.06 |
| | Adjusted for : | | |
| | Fair valuation items OCI other adjustments | (2.52) | (4.78) |
| | Depreciation and Amortisation Expense | 38.42 | 72.04 |
| | Finance Costs | 151.25 | 268.26 |
| | | 187.15 | 335.52 |
| | Operating Profit before Working Capital Changes | 139.91 | 386.58 |
| | Adjusted for : | | |
| | Trade and Other Receivables | 916.50 | 24.87 |
| | Inventories | 121.54 | (1.06) |
| | Trade and Other Payables | (951.46) | (200.91) |
| | | 86.58 | (177.10) |
| | Cash Generated from Operations | 226.49 | 209.48 |
| | Less : Taxes Paid | - | - |
| | Net Cash from Operating Activities | 226.49 | 209.48 |
| B | CASH FLOW FROM INVESTING ACTIVITIES | | |
| | Purchase of Property, Plant and Equipment | (11.53) | (148.92) |
| | Capital Work-in-Progress | - | - |
| | Sale of Investments | - | - |
| | Net Cash used in Investing Activities | (11.53) | (148.92) |
| | | 214.96 | 60.56 |
| C | CASH FLOW FROM FINANCING ACTIVITIES | | |
| | Proceeds from Borrowings | 15.39 | 259.98 |
| | Loans | (7.50) | (1.23) |
| | Short Term Borrowings (net) | (64.41) | (53.34) |
| | Finance Cost | (151.25) | (268.26) |
| | Net Cash generated in Financing Activities | (207.77) | (62.85) |
| | Net Increase in Cash and Cash Equivalents | 7.19 | (2.28) |
| | Opening Balance of Cash and Cash Equivalents | 45.83 | 48.11 |
| | Closing Balance of Cash and Cash Equivalents | 53.02 | 45.83 |
| | | 7.19 | (2.28) |