SUPREME COMMERCIAL ENTERPRISES LIMITED

ANNUAL REPORT

2025-26

Contents

BOARD OF DIRECTORS	:	Sh. Sita Ram Gupta	Director
		Smt. Rekha Gupta	Director
		Sh. Abhishek Gupta	Director
		Sh. Girish Mohan Ganeriwala	Independent Director
		Mr. Ashok Kumar Narula	Independent Director
		Mr. Sunil Kumar Roy	Independent Director

CHIEF FINANCIAL OFFICER	:	Ms. Avantika Gupta
COMPANY SECRETARY & COMPLIANCE OFFICER	:	Ms. Ishika Garg
INTERNAL AUDITORS	:	Mr Ashutosh Kumar Singh, CWA
STATUTORY AUDITORS	:	P D Mittal & Co Chartered Accountants Mittal Bhawan, 70, Darya Ganj, New Delhi-110002
SECRETARIAL AUDITOR	:	A.K. & Associates Delhi office- Vasant Kunj Enclave Mumbai office- Thane West 9873676963,0116111515 **Email IDs :** atimakhanna@gmail.com
BANKERS	:	State Bank of India, Nizammudin, Delhi
REGISTRY & SHARE TRANSFER AGENTS	:	Indus Shareshree Pvt. Ltd. G-65, Bali Nagar, Delhi – 110015 Ph. No. 011-47671200 Fax No. 011-25449863
CIN NO.	:	L51909DL1983PLC016724
REGISTERED OFFICE	:	Y-4-A-C, Loha Mandi, Naraina, New Delhi- 110028
BOOK CLOSURE	:	Tuesday, 22nd September, 2026 to Monday 28th September, 2026 (Both Inclusive)

NOTICE OF 42nd ANNUAL GENERAL MEETING

Notice is hereby given that the **42nd Annual General Meeting** of the members of the **M/s. Supreme Commercial Enterprises Limited** will be held on Monday, the 28th day of September, 2026 at 2.30 P.M. 35, Link Road, 2nd Floor, Lajpat Nagar-III, New Delhi-110024 to transact the following business:-

Ordinary Business

Item No. 1 To receive, consider and adopt the Audited Financial Statements (including Audited Standalone & Consolidated Financial Statements) for the financial year ended 31st March, 2026, and the report of the Auditors' and Directors' thereon.

Item No. 2 To appoint director in place of Mr. Abhishek Gupta (DIN 00054145), who retires by rotation and being eligible offers himself for re-appointment.

To consider and if thought fit, to pass, with or without modification(s) the following resolution as an Ordinary Resolution:

"**RESOLVED THAT** pursuant to the provisions of Section 152 and other applicable provisions of the Companies Act, 2013, Mr. Abhishek Gupta (DIN 00054145), who retires by rotation at this Meeting, and being eligible, offers himself for re-appointment, be and is hereby appointed as a Director of the Company, liable to retire by rotation."

Item No. 3 To authorize Board of Directors of the Company to fix the remuneration of the Statutory Auditors for the financial year 2026-27 and if thought fit, to pass the following resolution as an Ordinary Resolution:

"**RESOLVED THAT** pursuant to the provisions of Section 142 read with relevant provisions of the Companies Act, 2013 and the Companies (Audit and Auditors) Rules, 2014 (including any statutory modification(s) or reenactment thereof, for the time being in force), the Board of Directors be and is hereby authorized to fix the remuneration of Statutory Auditors for the financial year 2026-27."

"**RESOLVED FURTHER THAT** the Board of Directors of the Company be and is hereby authorized to do all acts and take all such steps as may be necessary, proper or expedient to give effect to this resolution."

Place: New Delhi
Date: 03/09/2026

By and on behalf of the Board of Directors
Supreme Commercial Enterprises Limited

Sd/-
(Ishika Garg)
CS & Compliance Officer

Notes:

1. **A Member entitled to attend and vote at the Annual General Meeting is entitled to appoint a proxy to attend and vote on a poll instead of himself/herself and the proxy need not be a member of the Company.**
2. Pursuant to Section 105 of the Companies Act, 2013, a person can act as a Proxy on behalf of not more than fifty Members holding in aggregate not more than ten percent of the total share capital of the Company carrying voting rights. Members holding more than ten percent of the total share capital of the Company carrying voting rights may appoint a single person as Proxy, who shall not act as a Proxy for any other Member.
3. If a Proxy is appointed for more than fifty Members, the Proxy shall choose any fifty Members and confirm the same to the Company not later than 48 hours before the commencement of the meeting. In case, the Proxy fails to do so, only the first fifty proxies received by the Company shall be considered as valid.
4. The instrument of Proxy, in order to be effective, should be deposited, either in person or through post, at the Registered Office of the Company, duly completed and signed, at least 48 hours before the commencement of the meeting. A Proxy Form is annexed to this Report. Proxies submitted on behalf of limited companies, societies, etc., must be supported by an appropriate resolution / letter of authority, as applicable.
5. Corporate Members intending to send their authorized representatives to attend the AGM, pursuant to Section 113 of the Companies Act, 2013, are requested to send to the Company, a certified copy of relevant Board Resolution together with the respective specimen signatures of those representative(s) authorized under the said resolution to attend and vote on their behalf at the meeting.
6. The relevant provisions of the Companies Act, 2013 read with Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 permits companies to send documents like Notice of Annual General Meeting, Annual Report and other documents through electronic means to its members at their registered email addresses. Accordingly, Notice, Audited Financial Statements, Board's Report and Auditors' Report etc. is being sent in electronic form to the shareholders whose registered e-mail IDs are available with the Company/ Registrar and Share Transfer Agent (RTA). These documents will also be available on the website of the Company www.supremecommercial.co.in. Printed copies of the notice of Annual General Meeting and Annual Report for the year ended 31st March, 2026 would be dispatched to those Members, whose email addresses are not available with Depository Participants/ Company/RTA. The physical copies of the relevant documents will be available at the Company's registered office at New Delhi for inspection between 11:00 A.M. to 1:00 P.M. on working days (barring Sundays and Public Holidays) prior to the Annual General Meeting.
7. Members seeking clarifications on the Annual Report are requested to send written queries to the Company at supremecommercial@gmail.com at least one week before the date of the meeting. This would enable the Company to compile the information and provide the replies at the Meeting.
8. In terms of Section 152 of the Companies Act, 2013, Mr. Abhishek Gupta (DIN 00054145), is liable to retire by rotation at the meeting and being eligible, offer himself for re-appointment. Brief resume of directors proposed to be appointed/re-appointed, nature of their expertise in specific functional areas, names of companies in which they hold directorships, memberships/chairmanships of board committees, shareholding and relationship between directors inter-se as stipulated under Regulation 36 (3) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, are annexed hereto.
9. Members are requested to note that:
    1. copies of Annual Report will not be distributed at the Annual General Meeting, therefore, bring their copies of Annual Report, notice along with attendance slip duly completed and signed at the meeting.
    2. deliver duly completed and signed attendance slip at the entrance of the meeting venue, as entry to the hall will be strictly on the basis of entry slip to be provided from the counters at the venue in exchange of attendance slip.
    3. the attendance slip and proxy form should be signed as per specimen signature registered with M/s Indus Portfolio Pvt. Ltd, RTA / Depository Participant (DP).
    4. in case of joint holders attending the meeting, only such joint holder who is higher in the order of names will be entitled to vote.
    5. quote their Folio/ Client ID & DP ID No. in all correspondence.

6. due to strict security reasons mobile phones, brief cases, eatables and other belongings are not allowed inside the auditorium/venue.

7. no gifts/coupons will be distributed at the Annual General Meeting.

8. entry is restricted to members or registered proxy holders. Accordingly, members are requested to register their proxies before stipulated time.

10. Pursuant to Section 108 of the Companies Act, 2013, Rule 20 of the Companies (Management and Administration) Rules, 2014, as amended and Regulation 44 of Listing Regulations, the Company is pleased to provide the facility to Members to exercise their right to vote on the resolutions proposed to be passed at AGM by electronic means. The Members, whose names appear in the Register of Members / list of Beneficial Owners as on Monday, 21st September, 2026, i.e. the date prior to the commencement of book closure, being the cut-off date, are entitled to vote on the Resolutions set forth in this Notice. Members may cast their votes on electronic voting system from any place other than the venue of the meeting (remote e-voting). The remote e-voting period will commence at 9.00 a.m. on Friday, 25th September, 2026 and will end at 5.00 p.m. on, Sunday, 27th September, 2026. The remote E-Voting module shall be disabled for voting thereafter. Once the vote on resolution is cast by the Member, The member shall not be allowed to change it subsequently further the members who have casted their votes electronically shall not vote by poll, if held at the meeting.
11. The Company has appointed Mr. Rakesh Kumar from R.K. & Associates, Practicing Company Secretary, to act as the Scrutinizer, to scrutinize the entire voting process in a fair and transparent manner. The Members desiring to vote through remote e-voting are requested to refer to the detailed procedure given hereinafter.
12. Pursuant to section 91 of the Companies Act, 2013, the Register of Members and Transfer Books of the Company shall remain closed from Tuesday, 22nd September, 2026 to Monday 28th September, 2026 for the purpose of Annual General Meeting [Both Days Inclusive].
13. Pursuant to Section 107 of the Act read with Rule 20 of the Companies (Management and Administration) Rules, 2014 there will not be any voting by show of hands on any of the agenda items at the Meeting and the Company will conduct polling at the Meeting.

THE INSTRUCTIONS FOR MEMBERS FOR REMOTE E-VOTING ARE AS UNDER:-

The remote e-voting period begins on Friday, 25th September, 2026 at 09:00 A.M. and will end on Sunday, 27th September, 2026 at 05:00 p.m. The remote e-voting module shall be disabled by NSDL for voting thereafter. The Members, whose names appear in the Register of Members / Beneficial Owners as on the record date (cut-off date) i.e. Monday, 21st September, 2026, may cast their vote electronically. The voting right of shareholders shall be in proportion to their share in the paid-up equity share capital of the Company as on the cut-off date, being Monday, 21st September, 2026.

How do I vote electronically using NSDL e-Voting system?

The way to vote electronically on NSDL e-Voting system consists of "Two Steps" which are mentioned below:

Step 1: Access to NSDL e-Voting system

A) Login method for e-Voting for Individual shareholders holding securities in demat mode

In terms of SEBI circular dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are advised to update their mobile number and email Id in their demat accounts in order to access e-Voting facility.

Login method for Individual shareholders holding securities in demat mode is given below:

Type of shareholders	**Login Method**
Individual Shareholders holding securities in demat mode with NSDL.	1. Existing **IDeAS** user can visit the e-Services website of NSDL Viz. https://eservices.nsdl.com either on a Personal Computer or on a mobile. On the e-Services home page click on the "**Beneficial Owner"** icon under **"Login"** which is available under **'IDeAS'** section , this will prompt you to enter your existing User ID and Password. After successful authentication, you will be able to see e-

	Voting services under Value added services. Click on **“Access to e-Voting”** under e-Voting services and you will be able to see e-Voting page. Click on company name or **e-Voting service provider i.e. NSDL** and you will be re-directed to e-Voting website of NSDL for casting your vote during the remote e-Voting period If you are not registered for IDeAS e-Services, option to register is available at https://eservices.nsdl.com. Select **“Register Online for IDeAS Portal”** or click at https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp 2. Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile. Once the home page of e-Voting system is launched, click on the icon “Login” which is available under ‘Shareholder/Member’ section. A new screen will open. You will have to enter your User ID (i.e. your sixteen digit demat account number hold with NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or **e-Voting service provider i.e. NSDL** and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period. 3. Shareholders/Members can also download NSDL Mobile App “**NSDL Speede**” facility by scanning the QR code mentioned below for seamless voting experience. **NSDL Mobile App is available on** App Store Google Play
Individual Shareholders holding securities in demat mode with CDSL	1. Users who have opted for CDSL Easi / Easiest facility, can login through their existing user id and password. Option will be made available to reach e-Voting page without any further authentication. The users to login Easi /Easiest are requested to visit CDSL website www.cdslindia.com and click on login icon & New System Myeasi Tab and then user your existing my easi username & password. 2. After successful login the Easi / Easiest user will be able to see the e-Voting option for eligible companies where the evoting is in progress as per the information provided by company. On clicking the evoting option, the user will be able to see e-Voting page of the e-Voting service provider for casting your vote during the remote e-Voting period. Additionally, there is also links provided to access the system of all e-Voting Service Providers, so that the user can visit the e-Voting service providers’ website directly. 3. If the user is not registered for Easi/Easiest, option to register is available at CDSL website www.cdslindia.com and click on login & New System Myeasi Tab and then click on registration option.

	4. Alternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN No. from a e-Voting link available on www.cdslindia.com home page. The system will authenticate the user by sending OTP on registered Mobile & Email as recorded in the Demat Account. After successful authentication, user will be able to see the e-Voting option where the evoting is in progress and also able to directly access the system of all e-Voting Service Providers.
Individual Shareholders (holding securities in demat mode) login through their depository participants	You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. upon logging in, you will be able to see e-Voting option. Click on e-Voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature. Click on company name or e-Voting service provider i.e. NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period.

Important note: Members who are unable to retrieve User ID/ Password are advised to use Forget User ID and Forget Password option available at abovementioned website.

Helpdesk for Individual Shareholders holding securities in demat mode for any technical issues related to login through Depository i.e. NSDL and CDSL.

Login type	**Helpdesk details**
Individual Shareholders holding securities in demat mode with NSDL	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at evoting@nsdl.com or call at 022 - 4886 7000 and 022 - 2499 7000
Individual Shareholders holding securities in demat mode with CDSL	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at helpdesk.evoting@cdslindia.com or contact at toll free no. 1800 22 55 33

B) Login Method for e-Voting for shareholders other than Individual shareholders holding securities in demat mode and shareholders holding securities in physical mode.

<u>How to Log-in to NSDL e-Voting website?</u>

1. Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile.
2. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section.
3. A new screen will open. You will have to enter your User ID, your Password/OTP and a Verification Code as shown on the screen.
   Alternatively, if you are registered for NSDL eservices i.e. IDEAS, you can log-in at https://eservices.nsdl.com/ with your existing IDEAS login. Once you log-in to NSDL eservices after using your log-in credentials, click on e-Voting and you can proceed to Step 2 i.e. Cast your vote electronically.
4. Your User ID details are given below :

Manner of holding shares i.e. Demat (NSDL or CDSL) or Physical	**Your User ID is:**
a) For Members who hold shares in demat account with NSDL.	8 Character DP ID followed by 8 Digit Client ID For example if your DP ID is IN300*** and Client ID is 12****** then your user ID is IN300***12******.
b) For Members who hold shares in demat account with CDSL.	16 Digit Beneficiary ID For example if your Beneficiary ID is 12************** then your user ID is 12**************
c) For Members holding shares in Physical Form.	EVEN Number followed by Folio Number registered with the company For example if folio number is 001*** and EVEN is 101456 then user ID is 101456001***

5. Password details for shareholders other than Individual shareholders are given below:
   a) If you are already registered for e-Voting, then you can user your existing password to login and cast your vote.

   b) If you are using NSDL e-Voting system for the first time, you will need to retrieve the 'initial password' which was communicated to you. Once you retrieve your 'initial password', you need to enter the 'initial password' and the system will force you to change your password.
   c) How to retrieve your 'initial password'?
      (i) If your email ID is registered in your demat account or with the company, your 'initial password' is communicated to you on your email ID. Trace the email sent to you from NSDL from your mailbox. Open the email and open the attachment i.e. a .pdf file. Open the .pdf file. The password to open the .pdf file is your 8 digit client ID for NSDL account, last 8 digits of client ID for CDSL account or folio number for shares held in physical form. The .pdf file contains your 'User ID' and your 'initial password'.
      (ii) If your email ID is not registered, please follow steps mentioned below in **process for those shareholders whose email ids are not registered.**

6. If you are unable to retrieve or have not received the " Initial password" or have forgotten your password:
   a) Click on "**Forgot User Details/Password**?"(If you are holding shares in your demat account with NSDL or CDSL) option available on www.evoting.nsdl.com.
   b) **Physical User Reset Password**?" (If you are holding shares in physical mode) option available on www.evoting.nsdl.com.
   c) If you are still unable to get the password by aforesaid two options, you can send a request at evoting@nsdl.com mentioning your demat account number/folio number, your PAN, your name and your registered address etc.
   d) Members can also use the OTP (One Time Password) based login for casting the votes on the e-Voting system of NSDL.
7. After entering your password, tick on Agree to "Terms and Conditions" by selecting on the check box.
8. Now, you will have to click on "Login" button.
9. After you click on the "Login" button, Home page of e-Voting will open.

Step 2: Cast your vote electronically on NSDL e-Voting system.

How to cast your vote electronically on NSDL e-Voting system?

1. After successful login at Step 1, you will be able to see all the companies "EVEN" in which you are holding shares and whose voting cycle is in active status.
2. Select "EVEN" of company for which you wish to cast your vote during the remote e-Voting period.
3. Now you are ready for e-Voting as the Voting page opens.
4. Cast your vote by selecting appropriate options i.e. assent or dissent, verify/modify the number of shares for which you wish to cast your vote and click on "Submit" and also "Confirm" when prompted.
5. Upon confirmation, the message "Vote cast successfully" will be displayed.
6. You can also take the printout of the votes cast by you by clicking on the print option on the confirmation page.
7. Once you confirm your vote on the resolution, you will not be allowed to modify your vote.

General Guidelines for shareholders

1. Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) are required to send scanned copy (PDF/JPG Format) of the relevant Board Resolution/ Authority letter etc. with attested specimen signature of the duly authorized signatory(ies) who are authorized to vote, to the Scrutinizer by e-mail to csrakeshkumar@gmail.com with a copy marked to evoting@nsdl.com . Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) can also upload their Board Resolution / Power of Attorney / Authority Letter etc. by clicking on **"Upload Board Resolution / Authority Letter"** displayed under **"e-Voting"** tab in their login.

2. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential. Login to the e-voting website will be disabled upon five unsuccessful attempts to key in the correct password. In such an event, you will need to go through the "Forgot User Details/Password?" or "Physical User Reset Password?" option available on www.evoting.nsdl.com to reset the password.

3. In case of any queries, you may refer the Frequently Asked Questions (FAQs) for Shareholders and e-voting user manual for Shareholders available at the download section of www.evoting.nsdl.com or call on : 022 - 4886 7000 and 022 - 2499 7000 or send a request to Ms. Pallavi Mhatre – Senior Manager, NSDL at evoting@nsdl.com

Process for those shareholders whose email ids are not registered with the depositories for procuring user id and password and registration of e mail ids for e-voting for the resolutions set out in this notice:

1. In case shares are held in physical mode please provide Folio No., Name of shareholder, scanned copy of the share certificate (front and back), PAN (self attested scanned copy of PAN card), AADHAR (self attested scanned copy of Aadhar Card) by email to supremecommercial@gmail.com .

2. In case shares are held in demat mode, please provide DPID-CLID (16 digit DPID + CLID or 16 digit beneficiary ID), Name, client master or copy of Consolidated Account statement, PAN (self attested scanned copy of PAN card), AADHAR (self attested scanned copy of Aadhar Card) to supremecommercial@gmail.com.

3. If you are an Individual shareholders holding securities in demat mode, you are requested to refer to the login method explained at **step 1 (A**) i.e. **Login method for e-Voting and joining virtual meeting for Individual shareholders holding securities in demat mode**.

4. Alternatively shareholder/members may send a request to evoting@nsdl.com for procuring user id and password for e-voting by providing above mentioned documents.

5. In terms of SEBI circular dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are required to update their mobile number and email ID correctly in their demat account in order to access e-Voting facility.

Other Instructions

1. The Scrutinizer shall, immediately after the conclusion of voting at the AGM, first count the votes cast at the AGM, thereafter unblock the votes cast through remote e-voting and make, not later than 48 hours of conclusion of the AGM, a consolidated Scrutinizer's Report of the total votes cast in favour or against, if any, to the Chairman or a person authorized by him in writing.

2. The result declared along with the Scrutinizer's Report shall be placed on the Company's website www.supremecommercial.co.in and on the website of NSDL i.e., www.evotingindia.com. The Company shall simultaneously forward the results to MSE Limited, where the shares of the Company are listed.

3. Subject to the receipt of requisite number of votes, the Resolutions shall be deemed to be passed on the date of the Annual General Meeting i.e., on 28th September 2026.

Place: New Delhi **By and on behalf of the Board of Directors**
Date: 03.09.2026 Supreme Commercial Enterprises Limited

Sd/-
(Ishika Garg)
CS & Compliance Officer

BRIEF RESUME OF DIRECTOR SEEKING APPOINTMENT/RE-APPOINTMENT AT THE ANNUAL GENERAL MEETING

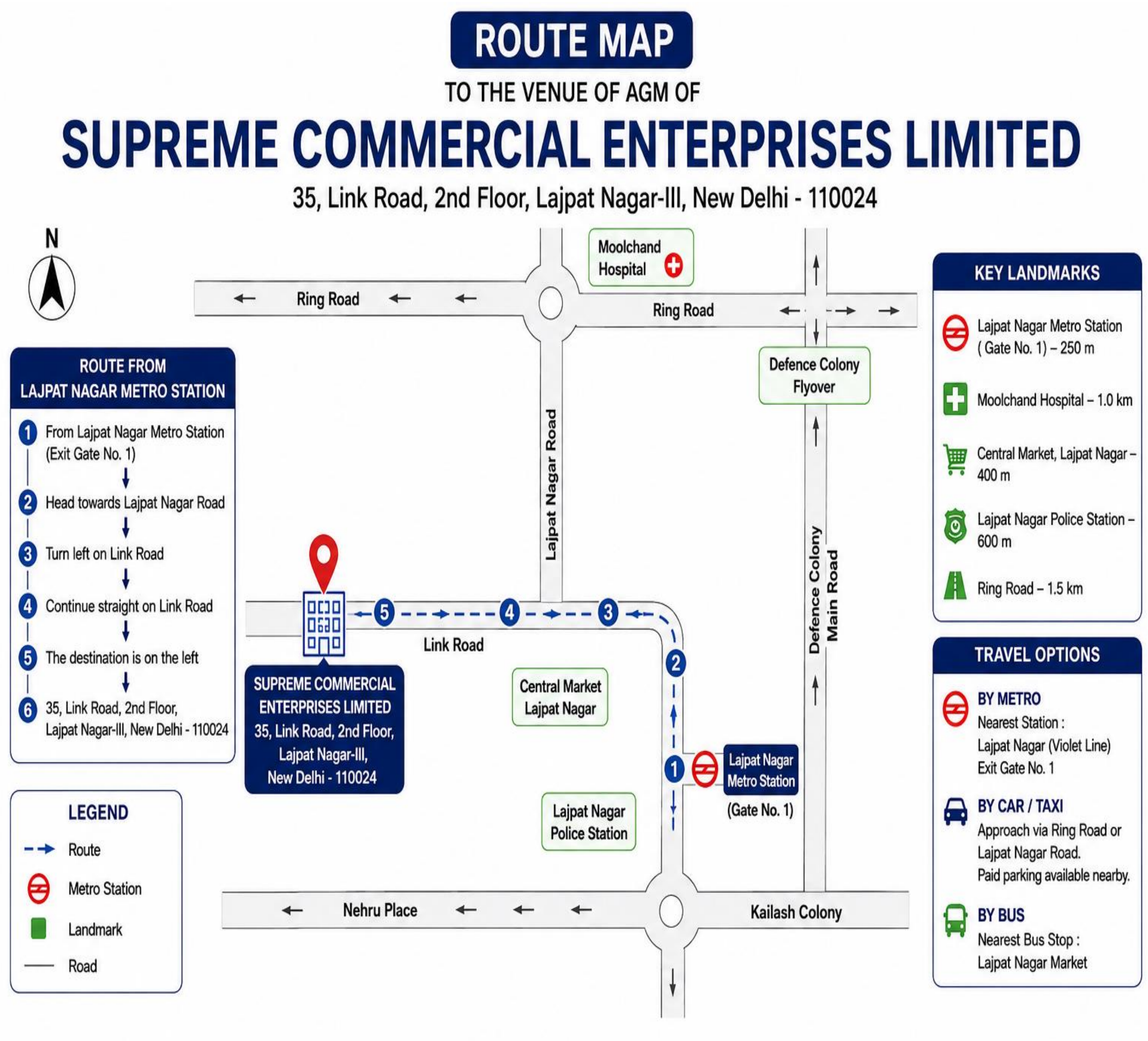
Name	Mr. Abhishek Gupta (DIN: 00054145)
Date of Birth	16/04/1987
Date of first appointment on the Board	16/05/2005
Qualification	Graduate
Expertise in specific functional area	Mr. Abhishek Gupta, Director of the Company aged 39, holds a Bachelors Degree. He has around 20 years of Experience in Steel Industry.
Terms and conditions of appointment or re-appointment	Mr. Abhishek Gupta has been appointed as Director w.e.f. 16/05/2005 and is liable to retire by rotation
Directorship held in other companies	STAR WIRE (INDIA) LIMITED
Membership / Chairmanship of Committees in other entities	NIL
No of Board Meetings attended during the FY 25-26	5
Number of shares of Supreme Commercial Enterprises Limited held as on 31st March 2026	NIL
Disclosure of relationships between directors inter-se	NA

Place: New Delhi
Date: 03.09.2026

By and on behalf of the Board of Directors
Supreme Commercial Enterprises Limited

Sd/-

(Ishika Garg)
CS & Compliance Officer



ROUTE MAP
TO THE VENUE OF AGM OF
SUPREME COMMERCIAL ENTERPRISES LIMITED
35, Link Road, 2nd Floor, Lajpat Nagar-III, New Delhi - 110024
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ROUTE FROM LAJPAT NAGAR METRO STATION
1 From Lajpat Nagar Metro Station (Exit Gate No. 1)
2 Head towards Lajpat Nagar Road
3 Turn left on Link Road
4 Continue straight on Link Road
5 The destination is on the left
6 35, Link Road, 2nd Floor, Lajpat Nagar-III, New Delhi - 110024
LEGEND
Route
Metro Station
Landmark
Road
Ring Road
Moolchand Hospital
Ring Road
Defence Colony Flyover
Lajpat Nagar Road
Defence Colony Main Road
Link Road
SUPREME COMMERCIAL ENTERPRISES LIMITED
35, Link Road, 2nd Floor,
Lajpat Nagar-III,
New Delhi - 110024
Central Market Lajpat Nagar
Lajpat Nagar Metro Station
(Gate No. 1)
Lajpat Nagar Police Station
Nehru Place
Kailash Colony
KEY LANDMARKS
Lajpat Nagar Metro Station (Gate No. 1) – 250 m
Moolchand Hospital – 1.0 km
Central Market, Lajpat Nagar – 400 m
Lajpat Nagar Police Station – 600 m
Ring Road – 1.5 km
TRAVEL OPTIONS
BY METRO
Nearest Station :
Lajpat Nagar (Violet Line)
Exit Gate No. 1
BY CAR / TAXI
Approach via Ring Road or
Lajpat Nagar Road.
Paid parking available nearby.
BY BUS
Nearest Bus Stop :
Lajpat Nagar Market

PROXY FORM

[Pursuant to Section 105(6) of the Companies Act, 2013 and Rule 19(3) of the Companies (Management and Administration) Rules, 2014 Form No. MGT-11]

CIN:	L51909DL1983PLC016724
Name of the Company	SUPREME COMMERCIAL ENTERPRISES LIMITED
Registered office:	Y-4-A-C, Loha Mandi, Naraina, New Delhi-110028
Name of the member	
Registered address	
E-mail Id:	
Folio No/ Client Id:	

I / We, being the member(s) of ________________ Equity Shares of the above named Company, hereby appoint:

1 Name ………………………..
Address………………………..
Email Id ………………………..
Signature ………………………..
OR failing him

2 Name ………………………..
Address ………………………..
Email Id ………………………..
Signature ………………………..
OR failing him

3 Name ………………………..
Address ………………………..
Email Id ………………………..
Signature ………………………..
OR failing him

4 Name ………………………..
Address ………………………..
Email Id ………………………..
Signature ………………………..

as my / our proxy to attend and vote (on a poll) for me / us and on my / our behalf at the 42nd Annual General Meeting of the Company, to be held on Monday, the 28th day of September, 2026 at 2:30 P.M at 35 Link Road, 2nd Floor, Lajpat Nagar-III, New Delhi-110028 and at any adjournment thereof, in respect of such resolutions set out in the Notice convening the meeting, as are indicated below:

S.No.	Resolution	For	Against
	Ordinary Resolution		
1.	To receive, consider and adopt the Audited Financial Statements (including Audited Standalone & Consolidated Financial Statements) for the financial year ended 31st March, 2025, and the report of the Auditors' and Directors' thereon.		

2.	To appoint director in place of Mr. Abhishek Gupta (DIN 00054145), who retires by rotation and being eligible offers himself for re-appointment.		
3.	Fixation of Remuneration of Statutory Auditors of the Company for the F.Y. 2025-26.		

Signed this ______ day of ________________, 2026.

Affix Revenue Stamp of Re.1/-

Signature of Shareholder: _______________________

Signature of Proxy Holder(s): ____________________

Notes:

1. **This form of proxy in order to be effective should be duly completed and deposited at the Registered Office of the Company, not less than 48 hours before the commencement of the Meeting.**

2. This form of Proxy shall be signed by the member or his duly authorized attorney, or if the member is a body corporate, it should be duly sealed and signed by an officer or an attorney. The Proxy form which unstamped or inadequately stamped or where the stamp has not been cancelled or is undated or which does not state the name of the Proxy shall not be considered valid.

3. Proxy need not be a member of the company. Pursuant to the provisions of Section 105 of the Companies Act, 2013, a person cannot act a proxy on behalf of members exceeding fifty and holding in aggregate not more than ten percent of the total share capital of the company carrying voting rights. A Member holding more than ten percent of the total share capital of the company carrying Voting Rights may appoint a single person as proxy for his entire shareholding and such person shall not act as a Proxy for another member.

4. The submission by a member of this form of Proxy will not preclude such member from attending in person and voting at the meeting. If both member and proxy attend the meeting, the proxy shall automatically revoked.

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ATTENDANCE SLIP

Folio No.* ________________________ No. of Shares __________________________

DP ID_____________________________ Client ID ____________________________

Members or their Proxies are requested to present this Slip in accordance with the Specimen Signatures registered with the Company, at the entrance of the Meeting Hall, for admission.

Name of the attending Member / Proxy _____________________________________

(in BLOCK LETTERS)

I hereby record my presence at the 42^{nd} Annual General Meeting of the Company, to be held on Monday, the 28^{th} day of September, 2026 at 2:30 P.M at 35 Link Road, 2^{nd} Floor, Lajpat Nagar-III, New Delhi-110028.

______________________ ___________________

Member's Signatures **Proxy's Signatures**

*Applicable for Members holding shares in Physical form.

BOARD'S REPORT

To The Members of Supreme Commercial Enterprises Limited

The Directors are pleased to present the 42nd Annual Report on the business and operation of the Company together with the Audited Financial Statements of your Company for the period ended on 31st March, 2026.

Performance of the Company:

The Company's financial performance, for the year ended March 31, 2026 is summarized below:-

(Amount Rs.In Lakhs)

	Standalone		Consolidated	
Particulars	**March 31, 2026**	**March 31, 2025**	**March 31, 2026**	**March 31, 2025**
Operating Income	344.92	341.31	1149.39	797.41
Other Income	5.10	20.50	15.96	23.35
Total Income	**350.02**	**361.80**	**1165.35**	**820.76**
Operating Expenses	329.87	325.08	753.71	588.21
Depreciation and Amortization	-	-	44.34	43.56
Other Expenses	9.41	10.26	197.37	127.86
Total Expenses	**339.28**	**335.35**	**995.41**	**759.63**
Profit Before Tax and Exceptional items	**10.74**	**26.46**	169.95	61.13
Provision for tax (incl. deferred tax)	0.74	5	85.08	18.06
Profit After Tax	**10.00**	**21.46**	**84.87**	**43.07**
- Basic	**1.87**	**4.01**	**15.84**	**8.04**
- Diluted	**1.87**	**4.01**	**15.84**	**8.04**

Revenue from Operations:

The Company is engaged in the business of Supplying Manpower to the Industry. During the Year, the revenue from operations was of Rs. 344.92 lakhs as compared to the revenue of Rs. 341.31 Lakhs in the Previous year. The current year Profit after tax Rs. 10.00 Lakhs as compared to the Profit after tax of last year of Rs 21.46 Lakhs in the Previous Year.

Transfer to Reserves:

No amount is proposed to be transferred to reserves for the year ended March 31, 2026.

Dividend:

Your Directors have not recommended any Dividend in View of the long-term funds requirement

Material Changes and Commitments affecting the Financial Position of the Company:

There have been no material changes and commitments affecting the financial position of the Company which have occurred between the end of the financial year of the Company to which the financial statements relate and the date of the report.

Share Capital

The Paid-up Equity Capital as on 31st March, 2026 was Rs. 53,57,490. There was no Public Issue, Right Issue, Bonus Issue or Preferential Issue etc. during the year. The Company has not issued shares with differential voting rights, Sweat Equity Shares, nor has it granted any Stock Options.

Deposits:

The Company has not accepted any deposits from public and as such, no amount on account of principal or interest on public deposits was outstanding as on the date of the balance sheet.

Change in the Nature of Business:
There is no change in the nature of the business of the company during financial year ended March 31, 2026.

Subsidiaries/Joint Ventures/Associate Companies

The Company has prepared the consolidated financial statement for the financial year ended March 31, 2026, in accordance with the applicable provisions of the Companies Act, 2013 and the Indian Accounting Standards (Ind AS). The salient features of the financial statements of the Company's associate entity, as required under Section 129(3) of the Companies Act, 2013, are provided in Form AOC-1, which is annexed to this Report as **Annexure- I.**

As on March 31, 2026, the Company 1 (One) Associate Entity.

The details of the Associate Entities are as under:
Associate Companies: Star Wire (India) Engineering Limited

Director's Responsibility Statement:

To the best of our knowledge and belief and according to the information and explanations obtained by us, your Directors make the following statements in terms of Section 134(5) of the Companies Act, 2013:

1. In the preparation of the annual accounts for the FY 2025-26, the applicable Ind-AS accounting standards have been followed and there are no material departures from the same;

2. The Directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company as at March 31, 2026 and of the profit of the Company for year ended on that date;

3. The Directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safe guarding the assets of the Company and for preventing and detecting fraud and other irregularities;

4. The Directors had prepared the annual accounts on a going concern basis;

5. The Directors had laid down internal financial controls to be followed by the Company and that such internal financial controls are adequate and were operating effectively; and

6. The Directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

Detail of Directors or KMP appointed / resigned during the year

Composition of the Board of Directors

During the year under review, the Board was constituted with following 7 (Seven) directors. The composition of the Board and the details of meetings attended by the Directors is as under:

S. No.	Name	Designation	No. of Meetings entitled to attend	No. of Meetings attended
1.	Mr. Sita Ram Gupta	Chairman and Director	5	5
2.	Mr. Rekha Gupta	Whole Time Director and Women Director	5	5
3.	Mr. Abhishek Gupta	Non-Executive Director	5	5
4	Mr. Sunil Kumar Roy	Independent Director	5	5
5.	Mr. Arpan Chauhan	Independent Director	1	1
6	Mr Ashok Kuamr Narula	Independent Director	4	4
7.	Mr. Girish Mohan Ganeriwala (Deceased*)	Independent Director	5	5

At the 41st Annual General Meeting of the Company held on Monday, 04th July, 2025 members of the Company approved the following:-

Appointment of Mr. Sita Ram Gupta (DIN 00053970), who retired by rotation and being eligible, offered himself for re-appointment.

During the year under review, Mr Ashok Kumar Narula (DIN00065328) has been as Independent Director w.e.f 04th July, 2025 and Mr. Arpan Chauhan has resigned from the post of directorship w.e.f June 10, 2025.

*Mr Girish Mohan Ganeriwala (DIN00065328) has been ceased from the Directorship w.e.f 03/06/2026 due to unexpected demise.

Declaration given by Independent Directors

The Non-Executive Independent Directors of the Company have given declaration stating that they continue to confirm the criteria set out for Independent Directors under Section 149(6) of the Companies Act, 2013 and Regulation 16 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Key Managerial Personnel

In terms of Section 203 of the Act, the following are the KMPs of the Company:

Mrs. Rekha Gupta, Whole-Time Director

Mrs. Avantika Gupta Chief Financial Officer

Ms. Ishika Garg Company Secretary

Governance Guidelines:

The Board of the Company has adopted Governance Guidelines on Board Effectiveness. The Guidelines cover aspects related to composition and role of the Board, Chairman and Directors, Board diversity, definition of independent Director Term, retirement age and Committees of the Board. It also covers aspects relating to nomination, appointment, induction and development of Directors, Director Remuneration, Code of Conduct, Board Effectiveness Review and Mandates of Board Committees.

Procedure for Nomination and Appointment of Directors:

The NRC is responsible for developing competency requirements for the Board based on the industry and strategy of the Company. The Board composition analysis reflects in-depth understanding of the Company, including its strategies, environment, operations, and financial condition and compliance requirements.

The NRC conducts a gap analysis to refresh the Board on a periodic basis, including each time a Director's appointment or re-appointment is required. The Committee is also responsible for reviewing the profiles of potential candidate's vis-à-vis the required competencies and meeting potential candidates, prior to making recommendations of their nomination to the Board. At the time of appointment, specific requirements for the position, including expert knowledge expected, is communicated to the appointee.

Meeting of Independent Directors:

There should be at least one meeting of Independent Directors in a year, without the attendance of non-independent Directors and members of the Management. The Independent Directors met on 24.12.2026. The Independent Directors in the meeting:

i. Reviewed the performance of non-independent Directors including Managing Director & CEO and the Board as a whole;
ii. Reviewed the performance of the Chairperson of the Company, taking into account the views of executive Directors and nonexecutive Directors; and
iii. Assess the quality, quantity and timeliness of the flow of information between the Company's management and the Board that is necessary for the Board to effectively and reasonably perform its duties.

Remuneration Policy

The Company has adopted a Remuneration Policy for the Directors, Key Managerial Personnel and other employees, pursuant to the provisions of the Act and the Listing Regulations.

Board Meetings, & Committees of Directors

Board Meeting

The Board meets at regular intervals to discuss and decide on Company / business policy and strategy apart from other Board business. During the year, 5 meetings of the Board of Directors were held. The details of meetings held by the Board and its Committees, attendance of Directors and sitting fee/ commission/ remuneration paid to them is given separately in the Corporate Governance Report.

Performance evaluation of Directors

Performance Evaluation of the Independent Directors and Other Individual Directors:

The Company has framed a policy for Appointment of Directors and Senior Management and Evaluation of Directors' Performance ("Board Evaluation Policy"). The said policy sets out criteria for performance evaluation of Independent Directors, other Non- Executive Directors and the Executive Directors.

Pursuant to the provisions of the Act, the Board carries out the performance evaluation of all the Directors (including Independent Directors) on the basis of recommendation of the Nomination and Remuneration Committee and the criteria mentioned in the Board Evaluation Policy. The Board decided that the performance evaluation of Directors should be done by the entire Board of Directors excluding the Director being evaluated and unanimously agreed on the following assessment criteria for evaluation of Directors' performance:

a. Attendance and active participation in the Meetings;
b. Bringing one's own experience to bear on the items for discussion;
c. Governance – i) Awareness ii) Observance; and
d. Value addition to the business aspects of the Company.

Performance Evaluation by the Board of its own performance and its Committees:

The performance of the Board is evaluated by the Board in the overall context of understanding by the Board of the Company's principle and values, philosophy and mission statement, strategic and business plans and demonstrating this through its action on important matters, the effectiveness of the Board and the respective Committees in providing guidance to the management of the Company and keeping them informed, open communication, the constructive participation of members and prompt decision making, level of attendance in the Board meetings, constructive participation in the discussion on the Agenda items, monitoring cash flow, profitability, income & expenses, productivity & other financial indicators, so as to ensure that the Company achieves its planned results, effective discharge of the functions and roles of the Board etc. The performance of the Committees is evaluated by the members of the respective Committees on the basis of the Committee effectively performing the responsibility as outlined in its Charter, Committee meetings held at appropriate frequency, length of them meetings being appropriate, open communication & constructive participation of members and prompt decision-making etc.

Committees of the Board:

The Company's Board has the following Committees:

1. Audit Committee
2. Nomination and Remuneration Committee
3. Risk and Compliance Committee

Audit Committee

Pursuant to provisions of Section 177 of the Companies Act, 2013, the Company has constituted Audit Committee. As on 31st March, 2026 The Audit Committee comprised the following Directors.

Mr. Sunil Kumar Roy	Chairperson	Independent Director
Mr. Abhishek Gupta	Member	Director
Mr. Girish Mohan Ganeriwala	Member	Independent Director

The Company Secretary is the Secretary of the Committee.

The details of Powers & Role of the Audit Committee member, dates of meeting held and attendance of the Directors are given separately in the Corporate Governance Report.

Nomination and Remuneration Committee

Pursuant to provisions of Section 178 of the Companies Act, 2013, the Company has constituted Nomination & Remuneration Committee. As on 31st March, 2026 The Committee comprised the following Directors.

Mr. Abhishek Gupta	Chairperson	Director
Mr. Sunil Kumar Roy	Member	Independent Director
Mr. Girish Mohan Ganeriwala	Member	Independent Director

The Company Secretary is the Secretary of the Committee

The details of Duties of the Nomination & Remuneration Committee member, dates of meeting held and attendance of the Directors are given separately in the Corporate Governance Report.

Risk and Compliance Committee

Pursuant to provisions of Section 178 of the Companies Act, 2013, the Company has constituted Risk & Compliance. As on 31st March, 2026 The Committee comprised the following Directors.

Mr. Abhishek Gupta	Chairperson	Director
Mr. Sunil Kumar Roy	Member	Independent Director
Mr. Girish Mohan Ganeriwala	Member	Independent Director

The Company Secretary is the Secretary of the Committee

The details of Duties of the Risk & Compliance Committee member, dates of meeting held and attendance of the Directors are given separately in the Corporate Governance Report.

Changes in Committee Composition after the close of the Financial Year:

Subsequent to the close of the Financial Year, pursuant to the cessation of Mr. Girish Kumar Ganeriwala as a Non-Executive Independent Director due to his unfortunate demise, the Board reconstituted the Committees of the Board, Mr. Ashok Kumar Narula was inducted as a member of the Audit Committee, Nomination & Remuneration Committee and Risk & Compliance Committee;

Risk management policy and internal adequacy

The Company is exposed to inherent uncertainties owing to the sectors in which it operates. A key factor in determining company's capacity to create sustainable value is the risks that the company is willing to take and its ability to manage them effectively.

The Company has in place a mechanism to identify, assess, monitor and mitigate various risks to key business objectives. Major risks identified by the businesses and functions are systematically addressed through mitigating actions on a continuing basis. These are discussed at the meetings of the Audit Committee and the Board of Directors of the Company.

The details of dates of meeting held and attendance of the Directors are given separately in the Corporate Governance Report.

Disclosures by Management to the Board

All disclosures relating to financial and commercial transactions where Directors may have a potential interest are provided to the Board and the interested Directors do not participate in the discussions nor do they vote on such matters.

Vigil Mechanism:

The company has a vigil mechanism for Directors and Employees to report their concerns about unethical behavior, actual or suspected fraud or violation of the company's Code of Conduct. The mechanism provides for adequate safeguards against victimization of Directors and employees who avail of the mechanism. In exceptional cases, Directors and employees have direct access to the Chairman of the Audit Committee.

During the Financial Year 2025-26, the Company has not received any complaints under this Vigil Mechanism. No personnel of the Company were denied access to the Audit/Risk &Compliance Committee. Mechanism followed under Ombudsmen process is appropriately communicated within the Company across all levels

The Audit/Risk and Compliance Committee periodically reviews the functioning of this mechanism.

The details of dates of meeting held and attendance of the Directors are given separately in the Corporate Governance Report.

Prevention of Sexual Harassment Policy:

The Company has zero tolerance for sexual harassment at workplace and has adopted a Policy on Prevention, Prohibition & Redressal of sexual harassment at workplace in line with the provisions of the Sexual Harassment of Women at Workplace (Prevention, Prohibition & Redressal) Act, 2013 & the Rules there under for prevention and Redressal of Complaints of sexual harassment at workplace. Further Company is committed to providing equal opportunities without regard to their race, caste, sex, religion, color, nationality, disability etc. (permanent, temporary, contractual and trainees) as well as any women visiting the Company's premises or women service providers are covered under this policy. All employees are treated with dignity with a view to maintain a work environment free from Sexual harassment whether physical, verbal or psychological.

During the year 2025 -26 there were no complaints received or pending for disposal.

Code of Conduct

Directors, Key Managerial Personnel and senior management of the Company have confirmed compliance with the Code of Conduct applicable to the Directors and employees of the Company and the declaration in this regard made by the Managing Director is attached as **Annexure-II** which forms a part of this Report of the Directors. The Code of Conduct is available on the Company's website.

Directors with Materially Pecuniary or Business Relationship with the Company

There has been no materially relevant pecuniary transactions or relationship between the Company and its non-executive and / or independent Directors for the year 2025-26.

Particulars of Employees & Remuneration:

Relation with the employees is cordial and satisfactory. Information Pursuant to Section 197(12) of the Act read with Rules 5(1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, is given as annexed as **Annexure III** to the Report. There is no employee in respect of whom information Pursuant to Rules 5(2) and 5(3) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, is required to be given. Therefore, the statement as required Pursuant to Rules 5(2) and 5(3) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 is not given.

Auditors:

Statutory Auditors

M/s. P.D. Mittal & Co., Chartered Accountants, were appointed as Statutory Auditors of the Company having registration number 11320 N) for the period of five years in the Annual General Meeting held on September 30, 2023 till the conclusion of Annual General Meeting for the Financial Year 2028 and the said appointment was subject to the ratification by members at every subsequent Annual General Meeting.

There are no qualifications, reservations or adverse remarks made by M/s. P.D. Mittal & Co., Chartered Accountant, Statutory Auditors in their report for the Financial Year ended March 31, 2026.

The Statutory Auditors have not reported any incident of fraud to the Audit Committee of the Company in the year under review.

Secretarial Auditors and Secretarial Audit Report

Pursuant to the provisions of Section 204 of the Companies Act, 2013 and rules made thereunder, the Company has appointed Ms. Atima Khanna, M/s. AK and Associates, a firm of Company Secretaries in Practice to undertake the Secretarial Audit of the Company. The Secretarial Audit Report is annexed as **Annexure-IV** and forms an integral part of this report. There is no Secretarial Audit qualification for the year.

Internal Auditor

The Board of Directors of your Company has appointed Mr Ashutosh Kumar Singh, CWA as Internal Auditor pursuant to provisions of Section 138 of the Companies Act, 2013.

Annual Evaluation by the Board:

The evaluation framework for assessing the performance of Directors comprises of the following key areas:

i. Attendance of Board Meetings and Board Committee Meetings

ii. Quality of contribution to Board deliberations

iii. Strategic perspectives or inputs regarding future growth of Company and its performance

iv. Providing perspectives and feedback going beyond information provided by the management

v. Commitment to shareholder and other stakeholder interests

The evaluation involves Self-Evaluation by the Board Member and subsequently assessment by the Board of Directors. A member of the Board will not participate in the discussion of his / her evaluation.

Reporting of Frauds by Auditors

During the year under review, the Statutory Auditors and Secretarial Auditors have not reported any instances of frauds committed in the Company by its Officers or Employees, to the Audit Committee under Section 143(12) of the Companies Act, 2013, details of which needs to be mentioned in this Report.

Annual Return:

Pursuant to Sections 92 and 134(3) of the Act and Rule 12 of the Companies (Management and Administration) Rules, 2014, the draft Annual Return of the Company can also be accessed on the website of the Company at http://www.supremecommercial.co.in, the Annual Return shall be filed with the Registrar of Companies, within prescribed timelines.

Corporate Social Responsibility:

The Company is not required to constitute a Corporate Social Responsibility Committee as it does not fall within purview of Section 135(1) of the Companies Act, 2013 and hence it is not required to formulate policy on corporate social responsibility.

Particulars of Loans, Guarantees or Investments under Section 186 of the Companies Act, 2013:

There have been no particulars relating to Loans, guarantees or investments under Section 186 of the Companies Act 2013 during the year.

Conservation of Energy, Technology Absorption & Foreign Exchange Earning and Outgo:

As required under Section 134(3) 9m) of the Companies Act, 2013, read with Companies (Accounts) Rules 2014, the particulars relating to conservation of Energy, Technology Absorption and Exchange Earning and Outgo are as under:

a) Conservation of Energy:

Since the Company is not engaged in the manufacturing activities and the energy being used only for office purpose, no steps were taken for Conservation of Energy. Accordingly no steps were taken for reduction of consumption of energy, thus no details or particulars are furnished.

b) Technology Absorption:

As already stated that there is no manufacturing activity in the Company, also the Company does not have any foreign collaboration. Hence there was no technology absorption during the year. Similarly no research and development work efforts were carried out by the Company. Consequently no amount of money was spent on Research and Development.

c) Foreign Exchange Earning and Outgo:

There was no Foreign Exchange Earning and outgo during the year under review.

Listing

The equity shares of your Company are listed with the Metro Politian Stock Exchange of India,

Dematerialization of Shares

The shares of your Company are being traded in electronic form and the Company has established connectivity with both the depositories i.e. National Securities Depository Limited (NSDL) and Central Depository Services (India) Limited (CDSL). In view of the numerous advantages offered by the Depository system, members are requested to avail the facility of dematerialization of shares with either of the Depositories as aforesaid.

Corporate Governance

The compliance with the corporate governance provisions specified under Regulations 17 to 27, clauses (b) to (i) and (t) of Regulation 46(2), and Paragraphs C, D and E of Schedule V of the said Regulations is not applicable to the Company, as the paid-up equity share capital and net worth of the Company are within the thresholds prescribed under the said Regulation.

Notwithstanding the above, with a view to maintaining transparency and good corporate governance practices, the Company, at its discretion, has provided certain information relating to its corporate governance practices in this Annual Report on a voluntary basis. Such disclosure shall not be construed as an assertion that the aforesaid provisions of the SEBI LODR Regulations are applicable to the Company.

Accordingly, the detailed Corporate Governance Report annexed as **Annexure-V** is being provided by the Company on a **voluntary basis** and is not a report submitted pursuant to the mandatory requirements of Regulation 27(2) read with Schedule V of the SEBI LODR Regulations.

Particulars of Contracts or Arrangements with Related Parties Referred to in Sub-Section (1) of Section 188 in the Prescribed Form:

Related Party Transactions

All transactions entered by the Company with Related Parties were in the Ordinary Course of Business and at Arm's Length pricing basis. The Audit Committee granted omnibus approval for the transactions (which are repetitive in nature) and the same was reviewed by the Audit Committee.

There were no materially significant transactions with Related Parties during the financial year 2025-26 which were against the interest of the Company. Suitable disclosures as required under IND AS-24 have been made in Note 26 of the Notes to the financial statements. Details of Related Party Transactions has been given under Form AOC-2 attached herewith as **Annexure –VI** to this Report.

Internal Control System and their adequacy:

The Company has in place an adequate and robust system for internal financial controls commensurate with the size and nature of its business. Internal control systems are integral to the Company's corporate governance policy and no reportable material weakness were observed in operations.

Internal Control System as defined in accounting and auditing is a process for assuring achievement of an organization objectives in operational effectiveness and efficiency, reliable financial reporting, and compliance with laws, regulation & policies. A broad concept, internal control involves everything that controls risks to an organization.

Given the nature of business and size of operations, Your Company's Internal Control System has been designed to provide for:

Accurate recording of transactions with internal checks and prompt reporting.

Adherence to applicable Accounting Standards and Policies.

Compliance with applicable statutes, policies and management policies and procedures.

Effective use of resources and safeguarding of assets.

The Internal Control System provides for well documented policies/guidelines, authorizations and approval procedures. Your Company, through its own Internal Audit Department, carried out periodic audits at all locations and functions based on the plan approved by the Audit Committee and brought out any deviation to Internal Control procedures. The summary of the Internal Audit observations and status of implementation are submitted to the Audit Committee. The status of implementation of the recommendations is reviewed by the Audit Committee on a regular basis and concerns, if any, are reported to the Board.

Secretarial Standards of ICSI

The Directors have devised proper systems and processes for complying with the requirements of applicable Secretarial Standards issued by the Institute of Company Secretaries of India and that such systems were adequate and operating effectively.

Management Discussion & Analysis Report:

Management discusses and analysis or MD&A is an integrated part of a company's annual financial statements. The purpose of the MD&A is to provide a narrative explanation, through the eyes of management of how an entity has performed in the past, its financial condition, and its future prospects. In so doing, the MD&A attempt to provide investors with complete, fair, and balanced information to help them decide whether to invest or continue to invest in an entity.

The MD&A report is a powerful vehicle for communicating to shareholders a meaningful assessment of a company's performance, liquidity and future prospects.

- **Overview**

The financial statements have been prepared in compliance with the requirements of the Companies' Act, 2013; guidelines issued by the securities and exchange board of India (SEBI) and the generally accepted accounting principles (GAAP) in India. Our Management accepts responsibilities for the integrity and objectivity of these financial statements, as well as for the various estimates and judgments used therein.

The estimates and judgments relating to the financial statements have been made on a prudent and reasonable basis, so that the financial statement reflect in a true and fair manner the form and substance of transactions, and reasonable present our state of affairs, profits and cash flow for the year.

- **Our Strategy**

We seek to further strengthen our position by successfully differentiating our service offerings and increasing the scales of our operation. To achieve this goals, we seek to:

- Increase business from existing and new appliance
- Expand geographically
- Continue to invest in infrastructure and employees
- Continue to enhance our engagement models and offerings
- Continue to develop deep industry knowledge
- Pursue alliances and strategic acquisitions
- Impact of GST

- **Risk And Concerns**

Risk management is the identification, assessment, and prioritization of risks followed by coordinated and economical application of resources to minimize, monitor, and control the probability and/ or impact of unfortunate events or to maximize the realization of opportunities.

Risk can come from uncertainty in financial markets, threats from project failures, legal liabilities, credit risk, accidents, natural causes and disasters as well as deliberate attack from an adversary, or events of uncertain or unpredictable root-cause.

It is essential for the company that risks be effectively identified, analyzed and then mitigated by means of appropriate control measures. Your company has a risk management system in place, which enables us to recognize and analyze risks early and to take the appropriate action.

As the company is continuously growing hence it is required for the company to meet all the future requirements or opportunities effectively.

- **Internal Control Systems**

The Company has a proper and adequate system of internal controls. This ensures that all transactions are authorized, recorded and reported correctly, and assets are safeguarded and protected against loss from unauthorized management reviews supplements the process of internal financial control framework. Properly documented policies, guidelines and procedures are laid down for this purpose. The internal financial control framework has been designed to ensure that use or disposition. In addition, there are operational controls and fraud risk controls, covering the entire spectrum of internal financial controls. An extensive programme of internal audits and the financial and other records are reliable for preparing financial and other statements and for maintaining accountability of assets.

In addition, the Company has identified and documented the risks and controls for each process that has a relationship to the financial operations and reporting. The Company also has an Audit Committee to interact with the Statutory Auditors, Internal

Auditors and Management in dealing with matters within its terms of reference. This Committee mainly deals with accounting matters, financial reporting and internal controls.

❖ **Human Resource**

Human Resource Management (HRM) is a strategic and comprehensive approach to managing people and the workplace culture and environment. Effective HRM enables employees to contribute effectively and productively to the overall company direction and the accomplishment of the organization's goals and objectives.

HR now focuses on strategic initiatives like merger and acquisitions, talent management, succession, planning industrial and labour relations and diversity and inclusion.

In any enterprise, employees form the principal of an organization, a significant portion of our management focus is invested in engaging with our employees. Our company is widely acclaimed for its people development practices and has reinforced its position in this area.

This, Coupled with the ability to attract best talent, provides an economical authority to the organization.

The company's strategy for long-term growth is based on continuing to scale, strengthen core business and grow in new areas of business. The company has a matured set of elements of strategy, which have evolved over time. While the core elements of strategy continue to remain same, there is a structured attempt by the company to look for new dimensions of growth within these elements.

Details of significant and material orders passed by the regulators/ courts/ tribunals impacting the going concern status and the company's operations in future:

There are no significant material orders passed by the Regulators/Courts which would impact the going concern status of the Company and its future operations

Cautionary Statement

Statements in this management discussion and analysis report describing the company's objectives, projections, estimates and expectations may be forward looking statements' within the meaning of applicable laws and regulations. Actual results may differ substantially or materially from expressed or implied.

Green Initiatives:

Electronic copies of the Annual Report and Notice of the Annual General Meeting are sent to all members whose email addresses are registered with the Company/ Depository participant(s). For members who have not registered their email addresses, physical copies of the Annual Report and the Notice of the Annual General Meeting under Section 101 of the Companies Act, 2013 are sent in the permitted mode. Members requiring physical copies can send a request to the Company. Your Company provides e-voting facility to all its members to enable them to cast their votes electronically on all resolutions set forth in the Notice. This is pursuant to the Section 108 of the Companies Act, 2013 and Rule 20 of the Companies (Management and Administration) Amendment Rules, 2015.

Statement Showing Declaration Regarding Compliance of all Laws Applicable to the Company:

The Company has devised proper system to ensure compliance of all laws applicable to the Company.

Acknowledgement

The Directors acknowledge the dedicated service of the employees of the Company during the year. They would also like to place on record their appreciation for the continued co-operation and support received by the Company during the year from bankers, financial institutions, Government authorities, business partners and other stakeholders

Place: New Delhi
Date: 03.09.2026

For **and on behalf of the Board of Directors**

Sd/-	**sd/-**
Sita Ram Gupta	**Rekha Gupta**
(Director)	**(Director)**
DIN 00053970	**DIN 00054073**

ANNEXURES FORMING PART OF DIRECTOR'S REPORT

The Annexure(s) referred to in this Report and other information which are required to be disclosed are annexed herewith and form a part of this Report:

ANNEXURE	PARTICULARS
I	Details about Associate Companies (AOC-1)
II	Managing Director's Certificate under Schedule V Part D of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 on compliance of Code of Conduct.
III	Particulars of Employees
IV	Secretarial Audit Report (MR-3)
V	Corporate Governance Report
VI	Details of Related Party Transactions (AOC-2)

<u>Annexure – I</u>

Form AOC- 1
Part B
<u>Associates</u>

Statement pursuant to Section 129 (3) of the Companies Act, 2013 related to Associate Companies

Name of Associates or Joint Ventures	Star Wire (India) Engineering Limited
1. Latest audited Balance Sheet Date	28.05.2026
2. Date on which the Associate or Joint Venture was associated or acquired	12.02.2016
3. Shares of Associate or Joint Ventures held by the company on the year end	
No. of Shares	480000
Amount of Investment in Associates or Joint Venture	14891400
Extent of Holding (in percentage)	22.7168%
4. Description of how there is significant influence	Company has a significant influence as it controls more than 20% of the total share capital
5. Reason why the associate/joint venture is not consolidated	N.A.
6. Net worth attributable to shareholding as per latest audited Balance Sheet (in Lakhs)	600.63
7. Profit or Loss for the year (in Lakhs)	74.88
i. Considered in Consolidation	Yes
ii. Not Considered in Consolidation	No

1. Names of associates or joint ventures which are yet to commence operations. N.A.
2. Names of associates or joint ventures which have been liquidated or sold during the year. N.A.

Date: 03.09.2026
Place: New Delhi

for P D Mittal & Company

Sd/-
(P D Mittal)
Proprietor
Membership No. .009459

Sd/-
(Sita Ram Gupta)
Director
(DIN: 00053970)

sd/-
(Rekha Gupta)
Director
(DIN: 00054073)

sd/-
(Ishika Garg)
Company Secretary
ACS 50783

sd/-
(Avantika Gupta)
Chief Financial Officer

Annexure – II

ANNUAL COMPLIANCE WITH THE CODE OF CONDUCT FOR THE FINANCIAL YEAR 2025-26

Pursuant to the Schedule V (Part D) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, Mr. Sita Ram Gupta, Director confirmed that the Company has received affirmations on compliance with the Code of Conduct for the financial year ended March 31, 2026 from all the Board Members and Senior Management Personnel.

For and on behalf of the Board of Directors
Supreme Commercial Enterprises Limited

Date: 03.09.2026

sd/-
(Sita Ram Gupta)
Director
DIN. 00053970

Annexure III

Information pursuant to Section 197 (12) of the Companies Act, 2013 read with Rule 5 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 as amended and forming part of the Directors Report for the Year Ended 31st March, 2026:-

I. The ratio of remuneration of each Director to the median remuneration of the employees of the Company for the financial year 2025-26 is: Nil as no Director is drawing salary from the Company

Sr. No.	Name of Directors	Ratio
1.	Mr. Sita Ram Gupta	Nil
2.	Mr. Abhishek Gupta	Nil
3.	Mrs. Rekha Gupta	Nil
4.	Mr. Ashok Kumar Narula	Nil
5.	Mr. Arpan Chauhan	Nil
6.	Mr. Girish Mohan Ganeriwala (Deceased)	Nil
7.	Mr. Sunil Kumar Roy	Nil

II The Percentage increase in remuneration of each Director, Chief Financial Officer, Chief Executive Officer, Company Secretary or Manager, if any, in the financial Year 2025-26

Sr. No.	Name of Directors	Designation	Remuneration Paid		% increase (decrease) in Remuneration Paid
			2025-26	**2024-25**	
1.	Sita Ram Gupta	Director	Nil	Nil	Nil
2.	Abhishek Gupta	Director	Nil	Nil	Nil
3.	Rekha Gupta	Whole Time Director	Nil	Nil	Nil
4.	Pankaj Jain	Independent Director	Nil	Nil	Nil
5.	Arpan Chauhan	Independent Director	Nil	Nil	Nil
6.	Girish Mohan Ganeriwala (Deceased)	Independent Director	Nil	Nil	Nil
7.	Sunil Kumar Roy	Independent Director	Nil	Nil	Nil
8.	Ashok Kumar Narula	Independent Director	Nil	Nil	Nil
6.	Ishika Garg	Company Secretary	1145388	1038001	10.35
7.	Avantika Gupta	Chief Financial Officer	600000	600000	-

Reflects the remuneration paid for part of the year

III The percentage increase in the median remuneration of employee (s) in the financial year 2025-26: Nil

IV The number of permanent employees on the roll of the Company: 92 Employees as on 31st March, 2026

V Average Percentile increase already made in the salaries of employees other than the managerial personnel in the last financial year and its comparison with the percentile increase in the managerial remuneration and justification thereof and point out if there are any exceptional circumstances for increase in the managerial remuneration: Nil

VI Percentage increment at for salaries of Non-Managerial personnel is: Nil

Annexure IV

Form No. MR-3
SECRETARIAL AUDIT REPORT
FOR THE FINANCIAL YEAR ENDED 31ST MARCH, 2026

[Pursuant to section 204(1) of The Companies Act, 2013 and Rule No. 9 of The Companies (Appointment and Remuneration Personnel) Rules, 2014]

To,
The Members,
M/s. Supreme Commercial Enterprises Limited
Y-4-A-C, Loha Mandi, Naraina
New Delhi - 110028

We have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by **M/s. Supreme Commercial Enterprises Limited** having **CIN L51909DL1983PLC016724**. Secretarial Audit was conducted in a manner that provided us a reasonablebasis for evaluating the corporate conducts/statutory compliances and expressing our Opinion thereon.

Based on our verification of **M/s. Supreme Commercial Enterprises Limited** books, papers, minute books, formsand returns filed and other records maintained by the company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of secretarial audit, We hereby report that in our opinion, the company has, during the audit period covering the financial year ended on 31st March, 2026 complied with the statutory provisions listed hereunder and also that the Company has proper Board-processes and compliance-mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

We have examined the books, papers, minute books, forms and returns filed and other records maintained by **M/s. Supreme Commercial Enterprises Limited** for the financial year ended on 31st March, 2026 according to the provisions of:

(i) The Companies Act, 2013 (the Act) and the rules made there under;
(ii) The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the rules made there under;
(iii) The Depositories Act, 1996 and the Regulations and Bye-laws Framed there under;
(iv) Foreign Exchange Management Act, 1999 and the rules and regulations made thereunder to extentof Foreign Direct Investment, Overseas Direct Investment and External Commercial borrowings;
(v) The following Regulations and Guidelines prescribed under the Securities and Exchange Boardof India Act, 1992 ('SEBI Act'): -
    (a) The Securities and Exchange Board of India (Substantial Acquisition of Takeovers)Regulations, 2011;
    (b) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations,2015;
    (c) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements)Regulations, 2018;

(d) The Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021;

(e) The Securities and Exchange Board of India (Issue and Listing of Non- Convertible Securities)Regulations, 2021;

(f) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents)Regulations, 2025 regarding the Companies Act and dealing with client;

(g) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021;and

(h) The Securities and Exchange Board of India (Buyback of Securities) Regulations,2018;

(vi) The Income Tax Act, 1961 and rules made thereunder;

(vii) The Service tax/GST as per respective Rules made thereunder;

(viii) The Central excise Act, 1944

(ix) The Customs Act, 1962

(x) The Competition Act, 2002

(xi) The Indian Fatal Accidents Act, 1855

(xii) The Apprentices Act, 1961

(xiii) The Code on Wages, 2019

(xiv) The Code on Social Security, 2020

(xv) The Industrial Relations Code, 2020

(xvi) Occupational Safety, Health and Working Conditions Code, 2020

(xvii) The Environment (Protection) Act, 1986

(xviii) Environment Protection Act, 1986

(xix) Sexual Harassment of women at workplace (Prevention and Redressal) Act, 2013

We have also examined compliance with the applicable clauses of the following:

(a) Secretarial Standards (**SS-1 & SS-2**) issued by The Institute of Company Secretaries of India.

(b) The Listing Agreements entered into by the Company with Metropolitan Stock Exchange of India Limited.

During the period under review the Company has complied with the provisions of the Act, Rules, Regulations, Guidelines, Standards, etc. mentioned above

We further report that
The Board of Directors of the Company is duly constituted with proper balance of Executive Directors, Non-Executive Directors and Independent Directors. The changes in the composition of the Board of Directors that took place during the period under review were carried out in compliance with the provisions of the Act.

Further, during the year under review, the Company appointed Mr. Ashok Kumar Narula (DIN: 10896025) as an Independent Director w.e.f. 04 th July, 2025.

Mr. Arpan Chauhan (DIN: 06692244) resigned from the office of Independent Director w.e.f. 10th June, 2025.

Adequate notice is given to all directors to schedule the Board Meetings, agenda and detailed notes on agenda were sent at least seven days in advance, and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation atthe meeting.

We further report that based on the information provided by the company, its officers and authorized representative during the conduct of audit, there are adequate system and process in the company commensurate with the size and operations of the company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.

We further report that during the audit period the company has not undertaken any specific transactions except the following:

(i) Public/Right/Preferential issue of shares / debentures/sweat Equity, etc:
(ii) Redemption / buy-back of securities:
(iii) Major decisions taken by the members in pursuance to section 180 of the Companies Act,2013:
(iv) Merger / amalgamation / reconstruction, etc.

It should be noted that:

- **Non-Compliance of Regulation 38 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 – Minimum Public Shareholding**

The Company was observed to be non-compliant with the provisions of **Regulation 38 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015** read with **Rule 19A of the Securities Contracts (Regulation) Rules, 1957**, relating to the requirement of maintaining the prescribed Minimum Public Shareholding (MPS) during the quarter ended **31st March, 2026**.

In this regard, the Stock Exchange issued a communication imposing a fine of **₹5,10,000/-** for the said non-compliance, along with **GST of ₹91,800/-**, aggregating to **₹6,01,800/-**.

Further, it should be noted that:

i. We have not verified the correctness and appropriateness of financial records and Books of Accountsof the Company.

ii. Wherever required, we have obtained the management representation about the compliance of laws,rules and regulations and happening of events etc.

We further report that, during the audit period the company has generally complied with the requirement of various Acts, Rules and Regulations, Guidelines and standards as are applicable to the company.

FOR A K & ASSOCIATES

Sd/-

ATIMA KHANNA
(Practicing Company Secretary)

C.P. No. 10296
M. No. F9216
P.R No. 7839/2026 **Place: New Delhi**
UDIN No-F009216H001198921 **Date: 24.08.2026**

Note: This report is to be read with our letter of even date which is attached as "ANNEXURE-A" and forms an integral part of this report.

ANNEXURE-A

To,

The Members,

M/s. Supreme Commercial Enterprises Limited

Y-4-A-C, Loha Mandi, Naraina

New Delhi - 110028 (Delhi)

Our report of even date is to be read along with this letter.

1. Maintenance of secretarial records is the responsibility of the management of the company. Our responsibility is to express an opinion on these secretarial records based on our audit.

2. We have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of the secretarial records. The verification was done on the sample test basis to ensure that correct facts are reflected in secretarial records. We believe that the processes and practices, we followed provide a reasonable basis for our opinion.

3. We have not verified the correctness and appropriateness of financial records and books of accounts of the company.

4. Wherever required, we have obtained the management representation about compliance of laws, rules and regulations and happenings of events etc.

5. The compliance of provisions of Corporate and other applicable laws, rules, regulations, standards is the responsibility of the management. Our examination was limited to the verification of procedures on sample test basis.

6. The Secretarial Audit Report is neither an assurance as to the future viability of the company nor of efficacy or effectiveness with which the management has conducted the affairs of the company.

FOR A K & ASSOCIATES

Sd/-

ATIMA KHANNA
(Practicing Company Secretary)
C.P. No. 10296
M. No. F9216
P.R No. 7839/2026 **Place: New Delhi**
UDIN No- F009216H001198921 **Date: 24.08.2026**

Annexure-V

REPORT ON CORPORATE GOVERNANCE

(Pursuant to Schedule V of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015)

In accordance with Schedule V of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 and some of the best practices followed internationally on Corporate Governance, the report containing the details of corporate governance systems and processes at Supreme Commercial Enterprises Limited is as under:

I. COMPANY'S PHILOSOPHY ON CODE OF GOVERNANCE

Supreme Commercial Enterprises Limited believes "Corporate Governance" is about commitment to values and about ethical business conduct. It is about how an organization is managed. This includes its corporate and other business structures, its culture, policies and procedures which ensure that the Company is managed in a manner that meets stakeholder's aspirations and societal expectations.

II. BOARD OF DIRECTORS

(a) Composition of the Board:

The Company's policy is to maintain optimum combination of Executive Directors, Woman Director and Independent Directors. Presently there of Seven Board comprises Directors, which include One Executive director, Two Non-Executive director and Four Non-Executive Independent directors. The Board is primarily responsible for the overall management of the Company's business. The Directors on the Board are from varied fields with wide range of skills and experience. The non-executive directors including Independent Directors bring statutory and wider perspective in the Board's deliberations and decisions.

All the Independent Directors of the Company at the time of their first appointment to the Board and thereafter at the first meeting of the Board in every financial year give a declaration that they meet with the criteria of independence as provided under Companies Act, 2013 and Regulation 16 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.

The composition of the Board of Directors as on March 31, 2026 with their attendance at the Board Meetings held during the year 2025-26 and at the last Annual General Meeting is given below

DIN	Name of the Director	Category of Director	Number of Board Meetings attended	Attendance at the Last AGM held on 04th July, 2025	No. of Other Directorship(s) held in Public Companies	No. of Membership(s)/ Chairmanship(s) in Committes (including Supreme)	Relationship with other Director(s)	Number of shares and convertible instruments held by non-Executive Directors
0053970	Sita Ram Gupta	Non Executive Director	5 of 5	Yes	1	NIL	Yes	NIL
0054073	Rekha Gupta	Whole Time Director	5 of 5	Yes	3	3	Yes	NIL
0054145	Abhishek Gupta	Non Executive Director	5 of 5	Yes	1	3	No	NIL
10896025	Ashok Kuamar Narula	Non-Executive (Independent Director)	4 of 4	Yes	NIL	NIL	NIL	NIL
06692244	Arpan Chauhan	Non-Executive (Independent Director)	1of 1	NA	NIL	NIL	NIL	NIL
01524647	Girish Mohan Ganeriwala	Non-Executive (Independent Director)	5 of 5	Yes	NIL	6	NIL	NIL

07471460	Sunil Kumar Roy	Non-Executive (Independent Director)	5 of 5	Yes	NIL	5	NIL	NIL

Board Meetings

During the year, The Board met more than 5 times in a year according to the criteria laid down by Companies Act, 2013 Following are the dates of Board Meeting of the Company:-

S.No.	Date of Meeting of the Board
1	30th May, 2025
2	10th June, 2025
3	13th August, 2025
4	14th November, 2025
5	14th February, 2026

The maximum interval between any two meetings did not exceed 120 days. The Board meets at regular intervals to discuss and decide on Company / business policy and strategy apart from other Board business. The Board / Committee Meetings are pre-scheduled and a tentative annual calendar of the Board and Committee Meetings is circulated to the Directors well in advance to facilitate them to plan their schedule and to ensure meaningful participation in the meetings. However, in case of a special and urgent business need, the Board's approval is taken by passing resolutions by circulation, as permitted by law, which is noted and confirmed in the subsequent Board meeting.

Separate Meeting of Independent Directors:

As stipulated by the Code of Independent Directors under the Companies Act, 2013 and SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, a separate meeting of the Independent Directors of the Company was held on 24th Day of November, 2025 to review the performance of Non-Independent Directors and the Board as whole. Based on the guidance note issued by SEBI on January 5, 2017 on Board Evaluation, Independent Directors also reviewed the quality, content and timeliness of the flow of information between the Management and the Board and it's Committees which is necessary to effectively and reasonably perform and discharge their duties. The Independent Directors found the performance of Non-Independent Directors and the Board as well as flow of information between the Management and the Board to be satisfactory. All Independent Directors were present in the meeting.

Induction & Training of Board Members (Familiarization Programme for Independent Directors):

Pursuant to Regulation 25(7) of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 the listed entity shall conduct familiarization programme for Independent Director aims to familiarize them with the Company, their roles, rights, responsibilities in the Company that would facilitate their active participation in managing the Company. The familiarization program also extends to other Non- Executive Directors of the Company.

Audit Committee:

The Committee met Five times during the year, the details of which are given below:-

S.No.	Date of Meeting	Total No of Members as on the Date of the meeting	Number of Members attended the meeting
1	30/05/2025	3	3
2	10/06/2025	3	3
3	13/08/2025	3	3
4	14/11/2025	3	3
5	14/02/2026	3	3

Powers of Audit Committee

The powers of the Audit Committee include the following:

1. To investigate any activity within its terms of reference
2. To seek information on and from any employee.
3. To obtain outside legal or other professional advice.
4. To secure attendance of outsiders with relevant expertise, if it considers necessary.
5. To protect whistle blowers.
6. To consider other matters as referred by the Board.

Role of Audit Committee

The Role of the Audit Committee includes the following:

1. Oversight of our Company's financial reporting process and the disclosure of its financial information to ensure that the Financial Statement is correct, sufficient and credible.

2. To streamline the accounts, internal control, to suggest further improvement in accounting practice of the Company, to hold discussions with the Auditors periodically, to review half year, Quarterly and Annual Financial Statements before submission to Board

3. Recommendation to the Board regarding fixation of audit fee to be paid to statutory auditors under the Companies Act and approval for payment with respect to any other services rendered by the statutory auditors.

4. Reviewing, with the management, the annual Financial statements and Auditors' Report thereon before submission to the Board for approval, with particular reference to:

   b. Matters required to be included in the Director's Responsibility Statement to be included in the Board's report in terms of Clause (c) of Sub-section 3 of Section 134 of the Companies Act, 2013.
   c. Changes, if any, in accounting policies and practices and reasons for the same.
   d. Major accounting entries involving estimates based on the exercise of judgment by management.
   e. Significant adjustments made in the financial statements arising out of audit findings.
   f. Compliance with requirements relating to financial statements.
   g. Disclosure of any related party transactions.
   h. Qualifications in the draft audit report.

5. Reviewing/examine, with the management, the quarterly financial statements before submission to the board for approval.

6. Reviewing, with the management, the statement of uses/ application of funds raised through an issue (public issue, rights issue, preferential issue, etc.), the statement of funds utilized for purposes other than those stated in the offer document/prospectus/notice and the report submitted by the monitoring agency monitoring the end use/ utilization of proceeds of a public or rights issue & related matters and making appropriate recommendations to the Board to take up steps in this matter.

7. Reviewing, with the management, performance of statutory and internal auditors and adequacy of the internal control systems.

8. Reviewing the adequacy of internal audit function, if any, including the structure of the internal audit department, staffing and seniority of the official heading the department, reporting structure, coverage and frequency of internal audit.

9. Discussion with internal auditors and / or auditors any significant findings and follow up there on.

10. Reviewing the findings of any internal investigations by the internal auditors/auditors/agencies into matters where there is suspected fraud or irregularity or a failure of internal control systems of a material nature and reporting the matter to the Board.

11. Discussion with statutory auditors before the audit commences, about the nature and scope of audit as well as post-audit discussion to ascertain any area of concern.

12. To look into the reasons for substantial defaults in the payment to the depositors, debenture holders, shareholders (in case of nonpayment of declared dividends) and creditors.

13. To review / oversee the functioning of vigil mechanism / Whistle Blower mechanism of Company;

14. To review the follow up action on the audit observations of the Comptroller & Auditor General audit.

15. Provide an open avenue of communication between the independent auditor, internal auditor and the Board.

16. Approval or any subsequent modification of transactions of the company with related parties;

17. Review all related party transactions in the Company. For this purpose, the Audit Committee may designate a member who shall be responsible for reviewing related party transactions;

18. Review with the independent auditor the co-ordination of audit efforts to assure completeness of coverage, reduction of redundant efforts, and the effective use of all audit resources.

19. Consider and review the following with the independent auditor and the management:

    a) The adequacy of internal controls including computerized information system controls and security; and

    b) Related findings and recommendations of the independent auditor and internal auditor, together with the management responses.

20. Consider and review the following with the management, internal auditor and the independent auditor:

    a) Significant findings during the year, including the status of previous audit recommendations; and

    b) Any difficulties encountered during audit work including any restrictions on the scope of activities or access to required information.

21. Review and monitor the Auditor's independence and performance, and effectiveness of audit process.

22. Scrutiny of inter-corporate loans and investments.

23. Valuation of undertakings or assets of the Company, wherever it is necessary.

24. Evaluation of Internal Financial Controls and Risk Management Systems.

25. Carrying out any other function as is mentioned in the terms of reference of the Audit Committee under the Companies Act, 2013, as amended from time to time.

<u>Review of information by Audit Committee</u>

The Audit Committee shall mandatorily review the following information:

1. Management discussion and analysis of financial condition and results of operations.

2. Statement of significant related party transactions submitted by management.

3. Management letters / letters of internal control weaknesses issued by the statutory auditors.

4. Internal audit reports relating to internal control weaknesses.

5. The appointment, removal and terms of remuneration of the internal auditor.

6. Certification/declaration of financial statements by the Chief Executive Officer/Chief Financial Officer.

All the recommendations of Audit Committee were accepted by the Board.

Nomination & Remuneration Committee Meetings
The Committee met Two times during the year, the details of which are given below:-

S.No.	Date of Meeting	Total No of Members as on the Date of the meeting	Number of Members attended the meeting
1	10/06/2025	3	3
2	14/11/2025	3	3

The Nomination and Remuneration Committee is primarily responsible to:

- Identify potential candidates to become Board Members.
- Recommending nominees to various Committees of the Board.
- Recommending remuneration for non-Executive/Independent Directors.
- Ensuring that appropriate procedures are in place to assess Board's effectiveness.
- Developing an annual evaluation process of the Board and its Committees.
- Formulation of the criteria for determining qualifications, positive attributes and independence of a director and recommend to the Board a policy, relating to the remuneration of the Directors, Key Managerial Personnel and other employees;
- Formulation of criteria for evaluation of Independent Directors and the Board;
- Devising a policy on Board diversity;
- Assist the Board in ensuring that affordable, fair and effective compensation philosophy and policies are implemented;
- Approve and make recommendations to the Board in respect of salary structure and actual compensation (inclusive of performance based incentives and benefits) of the Executive Directors;
- Review and approve the overall budgetary increment proposals for annual increase of compensation and benefits for the employees;
- Review and approve any disclosures in the annual report or elsewhere in respect of compensation policies or Directors' compensation;
- Any other matter referred to the Nomination and Remuneration Committee by the Board of Directors of the Company.

The Nomination and Remuneration Committee is responsible for reviewing the overall goals and objectives of compensation programs, as well as our compensation plans, and making changes to such goals, objectives and plans.

<u>Remuneration Policy:</u>

The Company's remuneration policy is driven by the success and performance of the individual employees and the Company. Our compensation philosophy is to align Directors and compensation with our business objectives, so that compensation is used as a strategic tool that helps us recruit, motivate and retain highly talented individuals who are committed to our core values. We believe that our compensation programs are integral to achieving our goals. Through its compensation programme, the Company endeavors to attract, retain, develop and motivate a high performance workforce. The Company follows a compensation mix of fixed pay, benefits and performance based variable pay. Individual performance pay is determined by business performance of the Company. The Company pays remuneration by way of salary, benefits, perquisites and allowances (fixed component) and performance incentives, commission (variable component) to its Chairman, Whole Time Directors and other Directors.

Performance evaluation criteria for Independent Directors-

Based on the guidance note issued by SEBI on January 5, 2017 on Board Evaluation, the Nomination and Remuneration Committee has revised performance evaluation criteria for Independent Directors, which are as under-

Area of Evaluation

1. Qualification
2. Experience
3. Knowledge of Competency
4. Fulfillment of functions
5. Ability to function as a team
6. Initiative
7. Availability and attendance
8. Commitment
9. Contribution
10. Integrity
11. Independence
12. Independent views and judgment

Risk and Compliance Committee

The Committee met Two times during the year, the details of which are given below:-

S.No.	Date of Meeting	Total No of Members as on the Date of the meeting	Number of Members attended the meeting
1	13/08/2025	3	3
2	14/02/2026	3	3

General Body Meeting

The details of the last three General Body Meetings held areas under:

Date	Nature of Meeting	Location	Time	Whether any special Resolution is Passed
04.07.2025	Annual General Meeting	Delhi	11:30 AM	Yes
30.09.2024	Annual General Meeting	Delhi	11:30 AM	No
30.09.2023	Annual General Meeting	Delhi	11:30 AM	No

Means of Communication

Quarterly, half-yearly and annual financial results are communicated to the Stock Exchanges immediately after these are considered and approved by the Board; and thereafter regularly published in the prominent newspapers like Financial Express , Jansatta etc. (both English & Hindi), as required. Quarterly and annual financial statements, along with presentation on financial results and official news releases, are posted on our website: www.supremecommercial.co.in. Further, all other price sensitive and other information is sent to the Stock Exchange where shares of the Company are listed, enabling them to display the same on their website.

General Shareholder Information

1 Annual General Meeting:	Day: Monday
	Date: 28th September 2026
	Time : 02:30 P.M

Venue : 35, Link Road, 2nd Floor, Lajpat Nagar-III, New Delhi-110024

*For details please refer to the Notice to the AGM.

2 Financial Year:	1 April, 2025 to 31st March, 2026
3 Dividend paid date:	N.A.
4 Stock Exchange on which the Company's Shares are listed:	METROPOLITAN STOCK EXCHANGE OF INDIA (MSEI)
5 Listing Fee:	Listing fees as prescribed have been paid to the Metropolitan Stock Exchange of India up to 31st March 2026
6 Stock Code:	INE530F01017
7 Registrar/ Share Transfer Agents:	Indus Shareshree Pvt. Ltd. G-65, Bali Nagar, Delhi – 110015 Ph. No. 011-47671200 Fax No. 011-25449863
8 Share Transfer System:	In order to expedite the process of share transfers, the Board has delegated the power to approve share transfers to Company Secretary who attend to share formalities fortnightly. The Company has appointed Indus Portfolio Pvt. Ltd as Registrar and Share Transfer Agents for physical transfer of securities as well as dematerialization/ dematerialization of securities.

9 Distribution of shareholding as on March 31, 2026

	Shareholders		% of shareholding	
No. of Equity shares held (figure)	Number	% to Total	Number of Equity Shares	% of Total
Up to 5000	267	95.01	37284	6.97
5001 to 10000	10	3.56	66432	12.40
10001 to 20000	-	-	-	-
20001 to 30000	-	-	-	-
30001 to 40000	-	-	-	-
40001 to 50000	-	-	-	-
50001 to 100000	2	1.07	178683	33.35
100001 and above	1	0.36	253350	47.28
Total	280	100	535749	100

10 Dematerialization of Shares

The Company has established connectivity with both the depositories i.e. National Securities Depository Limited (NSDL) and Central Depository Services (India) Limited (CDSL) to handle dematerialization of shares. As on March 31, 2026, a total of 450754 equity shares which form 84.14% of the share capital stand dematerialized.

11 Other Disclosures

i) During the financial year ended March 31, 2026 there were no related party transactions that may have potential conflict with the interests of the Company at large.

ii) Pursuant to the NCLT Chandigarh Order No. 1274 dated 06/11/2024, effective from 20/12/2024, **30,333 shares (5.66%)** held by the non-promoter, **Star Wire India Electricity Private Limited**, were transferred to **Star Wire India Limited (Promoter)**, resulting in the Company's public shareholding falling below the prescribed minimum of 25% under Regulation 38 of SEBI (LODR) Regulations, 2015.
Date of Non-Compliance: 06/11/2024
Date of Suspension at MSEI: 27/05/2026
Fine: ₹5,10,000 @ ₹5,000 per day
Applicable Regulation: Regulation 38 – Minimum Public Shareholding (MPS)

iii) The Company has announced Whistle Blower policy. All the personnel of the company have the access to the Audit Committee.

iv) The Company has complied with the mandatory requirements of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015. The Company has adopted various non-mandatory requirements as well, as discussed under relevant headings.

v) The Company does not have any subsidiary company therefore has not framed a Material Subsidiary Policy.

vi) During the financial year ended March 31, 2026 the company did not engage in commodity hedging activities.

vii) Company is in non-compliance of Reg. 38 – MPS (Minimum Public Shareholding) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

12. Adoption of Non-Mandatory Requirements

(i) The Board

The Company has appointed the Non-Executive Chairman.

(Ii) Shareholder Rights

Half yearly financial results are forwarded to the Stock Exchanges and uploaded on the website of the Company like quarterly results.

(iii) Audit Qualifications

During the year under review, there was no audit qualification in the Auditors' Report on the Company's financial statements.

(iv) Posts of Chairman and CEO

During the financial year under review the posts of the Chairman and CEO were vacant in the Company.

(v) Reporting of Internal Auditor

The Internal Auditor of the Company makes regular presentation in the Audit Committee Meeting and regularly attends the Meeting for reporting their findings of the internal audit to the Audit Committee Members.

13 . The Company has fully complied with the applicable requirement specified in Regulation 17 to 27 and clause (b) to (i) of sub-regulation (2) of Regulation 46 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 except Reg. 38 – MPS (Minimum Public Shareholding) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 .

14. **CODE OF CONDUCT AND CORPORATE DISCLOSURE PRACTICES FOR PREVENTION OF INSIDER TRADING:**

The Board of Directors adopted the Code of Conduct for Board Members and Senior Management Personnel. The said code was communicated to the Directors and members of the senior management and they affirmed their compliance with the said Code.

Pursuant to the requirements of the SEBI (Prohibition of Insider Trading) Regulations, 2015, your Company has adopted Code of practices and procedures for fair disclosure of unpublished price sensitive information and Code of Conduct in order to monitor and report Insider Trading.

All Directors and the designated employees have confirmed compliance with the Code.

WTD CERTIFICATION:

In terms of the requirement of Schedule V of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, the declaration from WTD had been obtained on compliance of Code of Conduct of board of directors and senior members and forms a part of this annual report.

DEMAT SUSPENSE ACCOUNT/UNCLAIMED SUSPENSE ACCOUNT:

The company does not have any outstanding Demat Suspense Account/Unclaimed Suspense Account.

WHOLE TIME DIRECTOR AND CHIEF FINANCIAL OFFICER (CFO) CERTIFICATION

To,
The Board of Directors,
Supreme Commercial Enterprises Limited

We, the undersigned, in our respective capacities as Whole Time Director and Chief Financial Officer of **Supreme Commercial Enterprises Limited** ("the Company"), to the best of our knowledge and belief certify that:

(a) We have reviewed the financial statements and the cash flow statement for the year ended on March 31, 2026 and based on our knowledge and belief, we state that:

i) These statements do not contain any materially untrue statement or omit any material fact or contain any statement that might be misleading;
ii) These statements together present a true and fair view of the Company's affairs and are in compliance with existing accounting standards, applicable laws, and regulations.

(b) We further state that to the best of our knowledge and belief, there are no transactions entered into by the Company during the year, which are fraudulent, illegal, or violative of the Company's code of conduct.

(c) We accept responsibility for establishing and maintaining internal controls for financial reporting and that we have evaluated the effectiveness of internal control systems of the company pertaining to financial reporting and we have disclosed to the auditors and the Audit Committee, deficiencies in the design or operation of such internal controls, if any, of which we are aware and the steps we have taken or propose to take to rectify these deficiencies.

(d) We have indicated, based on our most recent evaluation, wherever applicable, to the Auditors and Audit Committee:

i) Significant changes, if any, in the internal control over financial reporting during the year,
ii) Significant changes, if any, in the accounting policies made during the year and that the same has been disclosed in the notes to the financial statements; and
iii) Instances of significant fraud of which we have become aware and the involvement therein, if any, of the management or an employee having significant role in the Company's internal control system over financial reporting

	Sd/-
(Rekha Gupta)	**(Avantika Gupta)**
Whole Time Director	**Chief Financial Officer**

Place: New Delhi
Date: 03.09.2026

‘Annexure- VI’

FORM NO. AOC-2

(Pursuant to clause (h) of sub-section (3) of Section 134 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014) Form for disclosure of particulars of contracts/arrangements entered into by the Company with related parties referred to in sub-section (1) of Section 188 of the Companies Act, 2013 including certain arm’s length transactions under third proviso thereto:

1. Details of contracts or arrangements or transactions not at arm’s length basis:

a)	Name(s) of the related party and nature of relationship:	NIL
b)	Nature of contracts/arrangements/transactions:	
c)	Duration of the contracts / arrangements/transactions:	
d)	Salient terms of the contracts or arrangements or transactions including the value, if any:	
e)	Justification for entering into such contracts or arrangements transactions:	
f)	Date(s) of approval by the Board:	
g)	Amount paid as advances, if any:	
h)	Date on which the special resolution was passed in general meeting as required under first proviso to Section 188:	

2. Details of material contracts or arrangements or transactions at arm’s length basis:

Name of the related party and nature of relationship	**Nature of transaction**	**Duration of transaction**	**Salient terms of the transaction including the value, if any (Amount in Rs.)**	**Date of approval by the Board, if any**	**Amount paid as advances, if any (Amount in Rs.)**
Star Wire (India) Limited	Rent on Leased Assets	Repetitive	344,91,764/- (Human Resource services) 1,20,000/- (Rent received for premises used for sheds/manufacturing facility of the Company)	30.05.2025	-
Supersigma Alloys & Forggings Private Limited--Significant Influence	Rent on Leased Assets	Repetitive	60,000/- (Annual Rent for business purpose of the Company	30.05.2025	-

Place: New Delhi
Date: 03.09.2026

For **and on behalf of the Board of Directors**

Sd/-
Sita Ram Gupta
(Director)
DIN 00053970

sd/-
Rekha Gupta
(Director)
DIN 00054073

P.D. MITTAL & COMPANY,
CHARTERED ACCOUNTANTS,

MITTAL BHAWAN
70, DARYA GANJ
NEW DELHI-110002
PH. NO.65169313

INDEPENDENT AUDITOR'S REPORT

To the Members of
SUPREME COMMERCIAL ENTERPRISES LIMITED

Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the accompanying Standalone financial statements of M/s Supreme Commercial Enterprises Limited ("the Company"), which comprise the Balance Sheet as at March 31, 2026, the Statement of Profit and Loss (Including their Comprehensive Income), the statement of Change in Equity and the Statement of Cash Flows for the year then ended, and a summary of the significant accounting policies and other explanatory information (herein after referred to as "standalone Ind AS financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, ("Ind AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2026, its profit, total comprehensive income, changes in equity and its cash flows for the year ended on that date

Basis for Opinion

We conducted our audit of the standalone financial statements in accordance with the Standards on Auditing specified under section 143(10) of the Act (SAs). Our responsibilities under those Standards are further described in the Auditor's Responsibility for the Audit of the Standalone Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the ethical requirements that are relevant to our audit of the standalone financial statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion on the standalone financial statements.
In connection with our audit of Standalone Financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

Key audit matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the standalone financial statements for the financial year ended 31 March 2026. These matters were addressed in the context of our audit of the standalone financial statements as a whole and in forming our opinion thereon and we do not provide a separate opinion on these matters. For each matter below, our description of how our audit addressed the matter is provided in that context.
We have determined the matters described below to be the key audit matters to be communicated in our report. We have fulfilled the responsibilities described in the 'Auditors' responsibilities for the audit of the standalone financial statements' section of our report, including in relation to these matters. Accordingly, our audit included the performance of procedures designed to respond to our assessment of the risks of material misstatement of the standalone financial statements. The results of our audit procedures, including the procedures performed to address the matters below, provide the basis for our audit opinion on the accompanying standalone financial statements.

P. D. Mittal & Co.
Darya Ganj
New Delhi
110002
Chartered Accountants

P.D. MITTAL & COMPANY,
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Management's Responsibility for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the state of affairs, Profit/ Loss and other Comprehensive Income, Changes in Equity and Cash Flows of the Company in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards ("Ind-AS") prescribed under Section 133 of the Act.

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 Standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Standalone Financial Statements, the Management is responsible for assessing the Company's ability to continue as going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management earlier intends to liquidate the Company or to cease operations, or has no realistic alternate but to do so.

Board of Directors is also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibility for the Audit of the Standalone Financial Statements

Our objectives are to obtain reasonable assurance about whether the standalone financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' 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. Misstatement 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 these standalone financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial statements, 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 system 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 management.

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- Conclude on the appropriateness of management's 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 standalone financial statements 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 standalone financial statements, including the disclosures, and whether the standalone financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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.

We also provide those charged with governance with a statement 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.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the standalone financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

As required by the Companies (Auditor's Report) Order, 2020 ('the Order'), issued by the Central Government of India in terms of Section 143 (11) of the Act, we give in "Annexure A", a statement on the matters specified in the paragraphs 3 and 4 of the Order, to the extent applicable.

(A) As required by Section 143 (3) of the Act, we report that:

a) we have sought and obtained all the information and explanations, which to the best of our knowledge and belief, were necessary for the purposes of our audit;

b) in our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;

c) the standalone balance sheet, the standalone statement of profit and loss (including other comprehensive income), the standalone statement of changes in equity and the standalone statement of cash flows dealt with by this report are in agreement with the books of account;

d) in our opinion, the aforesaid standalone financial statements comply with the Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Act;

P. D. Mittal & Co. 70, Darya Ganj New Delhi 110002 Chartered Accountants

P.D. MITTAL & COMPANY,
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e) on the basis of the written representations received from the directors as on 31 March 2026 taken on record by the Board of Directors, none of the directors are disqualified as on 31 March 2026 from being appointed as a director in terms of Section 164 (2) of the Act; and

f) with respect to the adequacy of the internal financial controls with reference to the standalone financial statements of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure B".

(B) With respect to the other matters to be included in the Auditors' Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:

i. the Company has disclosed the impact of pending litigations on its financial position in its standalone financial statements;

ii. the Company did not have any long-term contracts, including derivative contracts, for which there were any material foreseeable losses;

iii. there has been no amount to be transferred to the Investor Education and Protection Fund by the Company during the year ended 31 March 2026; and

iv. The company has neither declared nor paid any dividend during the financial year 2024-25. Hence, compliance in accordance with Section 123 of the Companies Act, 2013 is not applicable.

V. The company has used accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility and the same has been operated throughout the year for all transactions recorded in the accounting software and the audit trial feature has not been tampered with.

As proviso to Rule 3(1) of the Companies (Accounts) Rule, 2014 is applicable from April 1st, 2023 reporting under Rule 11(g) of the Companies (Audit and Auditors) Rule, 2014 on preservation of audit trail as per the statutory requirements for record retention is not applicable for the financial year ended March, 31st 2024

(C) With respect to the matter to be included in the Auditors' Report under Section 197(16):

P.D. Mittal & Co. 70, Darya Ganj New Delhi 110002 Chartered Accountants

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In our opinion and according to the information and explanations given to us, the remuneration paid by the Company to its directors during the current year is in accordance with the provisions of Section 197 of the Act. The remuneration paid to any director is not in excess of the limit laid down under Section 197 of the Act. The Ministry of Corporate Affairs has not prescribed other details under Section 197(16) which are required to be commented upon by us.

For P. D. Mittal & Co.
CharteredAccountants

Registration No. : 11320N

Place: New Delhi
Dated: 29-05-2026

(P.D. Mittal))
Partner
Membership No: 009459
UDIN: 26009459KQMPSH6952

P.D. MITTAL & COMPANY,
CHARTERED ACCOUNTANTS,

MITTAL BHAWAN
70, DARYA GANJ
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Annexure 'A' to the Independent Auditor's Report

With reference to the Annexure A referred to in the Independent Auditor's Report to the members of the Company on the standalone Ind AS financial statements for the year ended 31 March 2026, we report the following:

I

a. The company has maintained proper records showing full particulars, including quantitative details and situation of its fixed assets.

b. The Company has a regular programme of physical verification of its fixed assets, by which all fixed assets are verified in a phased manner over a period of three years. In our opinion, this periodicity of physical verification is reasonable having regard to the size of the Company and the nature of its assets. Pursuant to the programme, certain fixed assets were physically verified during the year and no material discrepancies were noticed on such verification.

c. According to the information and explanations given to us and on the basis of our examination of the records of the Company, the title deeds of immovable properties included in fixed assets are held in the name of the Company.

In respect of immovable properties been taken on lease and disclosed as property, plant and equipment in the standalone Ind AS financial statements, the lease agreements are in the name of the Company.

II. In respect of Inventories: The Company does not have any inventory as defined in Accounting Standard (AS)-2 'Valuation of Inventories'. Therefore clauses are not applicable to the Company.

III. In our opinion and according to the information and explanations given to us and on the basis of our examination of the books of account, the Company has not granted any loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or other parties listed in the register maintained under Section 189 of the Companies Act, 2013. Consequently, the provisions of clauses iii (a), (b) and (c) of the order are not applicable to the Company.

IV. According to the information and explanations given to us and on the basis of our examination of the books of account, the Company has not granted/made any loans, investments, guarantees, and security, the provisions of clauses iv of the order are not applicable to the Company.

V. According to the information and explanations given to us and on the basis of our examination of the books of account The Company has not accepted any deposits from the public within the meaning of the directives issued by the Reserve Bank of India, provisions of Section 73 to 76 of the Act, any other relevant provisions of the Act and the relevant rules framed thereunder.

P. D. Mittal & Co. Daryaganj New Delhi 110002 Chartered Accountants

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VI. In our opinion and according to the information and explanation given to us, the Central Government has not prescribed maintenance of cost records under section 148 (1) of the Act. Therefore, paragraph 3(vi) of the Order is not applicable.

VII.

a. According to the records of the company, undisputed statutory dues including Provident Fund, Investor Education and Protection Fund, Employees' State Insurance, Income-tax, Sales-tax, Service Tax, Custom Duty, Excise Duty, value added tax, cess and any other statutory dues to the extent applicable, have generally been regularly deposited with the appropriate authorities. According to the information and explanations given to us there were no outstanding statutory dues as on 31st of March, 2026 for a period of more than six months from the date they became payable.

b. According to the information and explanations given to us, there is no amount payable in respect of income tax, service tax, sales tax, customs duty, excise duty, value added tax and cess whichever applicable, which have not been deposited on account of any disputes.

VIII, In our opinion and according to the information and explanations given by the management, we are of the opinion that, the Company has not defaulted in repayment of dues to a financial institution, bank, Government or debenture holders, as applicable to the company.

VIII. Based on our audit procedures and according to the information given by the management, the company has not raised any money by way of initial public offer or further public offer (including debt instruments) or taken any term loan during the year.

IX. According to the information and explanations given to us, we report that no fraud by the company or any fraud on the Company by its officers or employees has been noticed or reported during the year.

X. According to the information and explanations given to us and based on our examination of the records of the Company, the Company has paid/provided for managerial remuneration in accordance with the requisite approvals mandated by the provisions of section 197 read with Schedule V to the Act.

XI. The company is not a Nidhi Company. Therefore clause xii) of the order is not applicable to the company.

XII. According to the information and explanations given to us, all transactions with the related parties are in compliance with sections 177 and 188 of Companies Act, 2013 where applicable and the details have been disclosed in the Financial Statements etc. as required by the applicable accounting standards.

XIII. The company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year under review.

P.D. Mittal & Co.
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XIV. Provisions of section 192 of Companies Act, 2013 have been complied with in case of non-cash transactions entered by the company with directors or persons connected with him

XV. The company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934.

For P. D. Mittal & Co.
CharteredAccountants

Registration No. : 11320N

Place: New Delhi
Dated: 29-05-2026

(P. D. Mittal))
Partner
Membership No: 009459
UDIN: 26009459KQMPSH6952

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P.D. MITTAL & COMPANY,

CHARTERED ACCOUNTANTS,

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Annexure-B' to the Independent Auditor's Report

(Referred to in paragraph (A)(f) under 'Report on Other Legal and Regulatory Requirements' section of our report of even date)

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

Opinion

We have audited the internal financial controls with reference to standalone financial statements of Supreme Commercial Enterprises Limited ("the Company") as of 31st March 2026 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date. In our opinion, the Company has, in all material respects, adequate internal financial controls with reference to standalone financial statements and such internal financial controls were operating effectively as at 31st March 2026, based on the internal financial controls with reference to standalone financial statements criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India (the "Guidance Note").

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of nternal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit

P. D. Mittal & Co. Darya Ganj New Delhi 110002 Chartered Accountants

P.D. MITTAL & COMPANY,
CHARTERED ACCOUNTANTS,

**MITTAL BHAWAN
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PH. NO.65169313**

opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that

1. pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;

2. provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and

3. Provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2026, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For **For P. D. Mittal & Co.
CharteredAccountants**

Registration No. : 11320N

**Place: New Delhi
Dated: 29-05-2026**

**(P. D. Mittal)
Partner
Membership No: 009459**

UDIN: 26009459KQMPSH1952

SUPREME COMMERCIAL ENTERPRISES LTD.
CIN:L51909DL1983PLC016724
STANDALONE BALANCE SHEET AS AT 31st MARCH, 2026

(Amount Rs. In Lakh unless otherwise stated)

Particulars	Note No.	As at 31st March 2026	As at 31st March 2025
ASSETS			
1 Non-current assets			
Property, Plant and Equipment	4A	0.05	0.05
Investment Property	4B	1,236.77	1,236.77
Financial Assets			
i) -Investments	5	148.91	148.91
ii)-Loans	6	0.40	0.10
iii)-Others Financial Assets	7	25.36	20.54
Non Current Tax Assets (Net)	8	4.62	2.28
Other Non-current assets		-	-
Total Non-current assets		**1,416.10**	**1,408.65**
2 Current assets			
Financial Assets			
-Trade receivables	9	35.48	33.17
-Cash and Cash equivalents	10	36.49	67.47
-Bank balances other than cash and cash equivalents	10A	30.00	-
-Loans	11	1.20	1.20
-Other Fianancial Assets	12	3.57	0.62
Other current assets	13	0.16	0.19
Total Current assets		**106.89**	**102.65**
TOTAL ASSETS		**1,522.99**	**1,511.30**
EQUITY AND LIABILITIES			
Equity			
Equity Share capital	14	53.57	53.57
Other Equity	15	1,432.41	1,422.41
Total Equity		**1,485.99**	**1,475.99**
Liabilities			
1 Non-current liabilities			
Financial Liabilities			
-Borrowings		-	-
Deferred tax liabilities (net)		-	-
Total Non-current liabilities		-	-
2 Current liabilities			
Financial Liabilities			
-Trade payables	16		
-Total outstanding dues of micro enterprises and small enterprises		-	-
-Total outstanding dues of creditors other than micro enterprises and small enterprises		0.10	0.08
-Other financial liabilities	17	23.13	21.85
Other current liabilities	18	13.78	13.38
Current tax liabilities (net)		-	-
Total Current liabilities		**37.01**	**35.31**
TOTAL EQUITY AND LIABILITIES		**1,522.99**	**1,511.30**
		-	-

See accompanying notes to the financial statements

For P. D. Mittal & Co.
Chartered Accountants
Registration No. : 11320N

(P. D. Mittal)
Partner
Membership No: 009459
Place : New Delhi
Date: 29-05-2026

For and on behalf of the Board

Sita Ram Gupta
Director
DIN No. 00053970
Date: 29-05-2026

Rekha Gupta
Director
DIN:00054073
Date: 29-05-2026

Avantika Gupta

Ishika Garg
CS & Compliance Officer
Dated : 29-05-2026

Avantika Gupta
Chief Financial Officer
Dated:29-05-2026

SUPREME COMMERCIAL ENTERPRISES LTD.
CIN:L51909DL1983PLC016724
STANDALONE STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31st MARCH, 2026

(Amount Rs. In Lakh unless otherwise stated)

	Particulars	Note no.	For the year ended 31st March 2026	For the year ended 31st March 2025
I	Revenue from operations	19	344.92	341.31
II	Other income	20	5.10	20.50
III	**Total Revenue (I + II)**		**350.02**	**361.80**
IV	**Expenses :**			
	Cost of Materials Consumed		-	-
	Employee benefits expense	21	329.87	325.08
	Other expenses	22	9.41	10.26
	Total expenses		**339.28**	**335.35**
V	**Profit before tax (III-IV)**		**10.74**	**26.46**
VI	Tax expense :	23		
	- Current tax		2.59	4.61
	- Tax adjustment relating to earlier years		(1.85)	0.38
	- Deferred tax		-	-
	Total Tax expense		**0.74**	**5.00**
VII	**Profit for the year (V-VI)**		**10.00**	**21.46**
VIII	**Other Comprehensive Income**			
	Items that will not be reclassified to profit or loss			
	(i) Fair value changes on Equity Instruments through other comprehensive income		-	-
	(ii) Gain on sale of Equity Instruments through other comprehensive income		-	-
	(iii) Income tax relating to items that will not be reclassified to profit or loss		-	-
	Other Comprehensive Income for the year		-	-
IX	**Total Comprehensive Income for the year (VII+VIII)**		**10.00**	**21.46**
	Earnings per equity share (face value of Rs. 10/- each)	24		
	- Basic (In Rs.)		1.87	4.01
	- Diluted (In Rs)		1.87	4.01

See accompanying notes to the financial statements

For P. D. Mittal & Co.
Chartered Accountants
Registration No. : 11320N

(P. D. Mittal)
Partner
Membership No: 009459
Place : New Delhi
Date: 29-05-2026

For and on behalf of the Board

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DIN No. 00053970
Date: 29-05-2026

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Avantika Gupta
Avantika Gupta
Chief Financial Officer
Dated:29-05-2026

SUPREME COMMERCIAL ENTERPRISES LTD.
CIN:L51909DL1983PLC016724

Statement of Changes in Equity for the year ended 31st March, 2026

(Amount Rs. In Lakh unless otherwise stated)

A) Equity Share Capital

Partiulars	As at 31st March 2026	As at 31st March 2025
Balance at the beginning of reporting period	53.57	53.57
Changes in equity capital during the year	-	-
Balance at the end of reporting period	53.57	53.57

B) Other Equity

Particulars	Reserves and Surplus				Total Other Equity
	Capital Reserve	Share Premium	Revaluation Reserve	Retained earnings	
Balance as at the 1st April, 2024	40.00	24.50	1,215.71	120.74	1,400.96
Profit/(loss) for the year	-			21.46	21.46
Balance as at the 31st March, 2025	**40.00**	**24.50**	**1,215.71**	**142.20**	**1,422.41**

Particulars	Reserves and Surplus				Total Other Equity
	Capital Reserve	Share Premium	Revaluation Reserve	Retained earnings	
Balance as at the 1st April, 2025	40.00	24.50	1,215.71	142.20	1,422.41
Profit/(loss) for the year		-		10.00	10.00
Balance as at the 31st March, 2026	**40.00**	**24.50**	**1,215.71**	**152.20**	**1,432.41**

See accompanying notes to the financial statements

For **P. D. Mittal & Co.**
Chartered Accountants
Registration No. : 11320N

(P.D. Mittal)
Partner
Membership No: 009459
Place: New Delhi
Date: 29-05-2026

For and on behalf of the Board

Sita Ram Gupta
Director
DIN No. 00053970
Date: 29-05-2026

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DIN:00054073
Date: 29-05-2026

Ishika Garg
CS & Compliance Officer
Dated : 29-05-2026

Avantika Gupta
Avantika Gupta
Officer
Dated:29-05-2026

SUPREME COMMERCIAL ENTERPRISES LTD.

CIN:L51909DL1983PLC016724

STANDALONE STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31st MARCH 2026

(Amount Rs. In Lakh unless otherwise stated)

	Particulars	For the year ended 31st March 2026	For the year ended 31st March 2025
A	CASH FLOW FROM OPERATING ACTIVITIES		
	Profit before tax	10.74	26.46
	Adjustment for :		
	Interest Income	(3.07)	(0.69)
	Income tax refund	(0.23)	(0.17)
	Profit on sale of investment	-	
	Rental income from investment property	(1.80)	(2.70)
	Operating Profit before working capital changes	**5.64**	**22.89**
	Adjustment for		
	(Increase)/Decrease in trade and other receivables	(2.31)	33.87
	Increase/(Decrease) in trade and other payables	0.02	
	Increase/ (Decrease) in Other Financial Liabilities	1.28	
	Increase/ (Decrease) in other liabilities	0.39	(1.63)
	Decrease/ (Increase) in Other Current Financial Assets	(0.18)	2.60
	Decrease/ (Increase) in Other Non- Current Financial Assets	(2.15)	
	Decrease/ (Increase) in Other Non- Current Loans	(0.30)	
	Decrease/ (Increase) in Other Current Assets	0.04	0.69
	Cash generated from operations	**2.43**	**58.43**
	Direct taxes paid (Net of refund, if any)	(0.74)	(5.00)
	Net Cash from/(used in) operating activities (A)	**1.68**	**53.43**
B	CASH FLOW FROM INVESTING ACTIVITIES		
	Proceeds for sale of investments	-	-
	Loan given		-
	Interest Income	3.07	0.86
	Income tax refund	0.23	
	Rental income from investment property	1.80	2.70
	Bank balance other than Cash & Cash Equivalents		
	Sale proceeds of non-current investments		3.23
	Net cash from/(used in) investing activities (B)	**5.10**	**6.79**
C	CASH FLOW FROM FINANCING ACTIVITIES		
	Proceeds from long term borrowings	-	-
	Repayments of long term borrowings	-	-
	Net cash from/(used in) financing activities (C)	-	-
	Net increase/decrease in cash and cash equivalents (A+B+C)	6.78	60.22
	Cash and cash equivalents at beginning of year	88.09	27.87
	Cash and cash equivalents at the end of year	94.87	88.09
	Components of cash and cash equivalents		
	In current accounts	36.09	67.07
	In Fixed Deposit Accounts	58.39	20.62
	Cash on hand	0.40	0.40
	Total	**94.87**	**88.09**

See accompanying notes to the financial statements

For P. D. Mittal & Co.
Chartered Accountants
Registration No. : 11320N

(P. D. Mittal)
Partner
Membership No: 009459
Place : New Delhi
Date: 29-05-2026

For and on behalf of the Board

Sita Ram Gupta
Director
DIN No. 00053970
Date: 29-05-2026

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CS & Compliance Officer
Dated : 29-05-2026

Avantika Gupta
Chief Financial Officer
Dated:29-05-2026

SUPREME COMMERCIAL ENTERPRISES LTD.
CIN:L51909DL1983PLC016724
Notes to Financial statements for the year ended 31st March, 2026

Note 1: Corporate information

Supreme Commerical Enterprises Limited ('the Company'), is a public limited company with domiciled in India and incorporated under the provisions of the Companies Act applicable in India. Its shares is listed with Metropolitan stock exchange. The Company is in the business of providing Human Resource Services

Name: Supreme Commercial Enterprises Limited

Date of Incorporation: 10th October, 1983

Corporate Identity No.: L51909DL1983PLC016724

Constitution: Company Limited by Shares

Registered & Corporate Office: Y-4-A-C, Loha Mandi, Naraina, New Delhi- 110028

Note 2.1: Statement of Compliance with Ind AS and Basis for preparation and measurement

(a) **Statement of Compliance**

The financial statements have been prepared in accordance with Indian Accounting Standards (hereinafter referred to as "Ind AS") notified under Section 133 of the Companies Act, 2013 (the Act) read with Companies (Indian Accounting Standards) Rules, 2015 as amended from time to time and other relevant provisions of the Act.

(b) **Basis of Preparation and Measurement**

(i) These financial statements have been prepared on a historical cost basis on accrual basis, except for the certain assests and liabilities (including derivative instruments, if any) which have been measured at fair value at the end of each reporting period as required under Ind AS

Historical cost is generally based on the fair value of the consideration given in exchange for goods and services.

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date, regardless of whether that price is directly observable or estimated using another valuation technique. In estimating the fair value of an asset or a liability, the Company takes into account the characteristics of the asset or liability if market participants would take those characteristics into account when pricing the asset or liability at the measurement date. Fair value for measurement and/ or disclosure purposes in the financial statements is determined on such a basis, except for measurements that have some similarities to fair value but are not fair value, such as net realisable value in Ind AS 2.

In addition, for financial reporting purposes, fair value measurements are categorised into Level 1, 2, or 3 based on the degree to which the inputs to the fair value measurements are observable and the significance of the inputs to the fair value measurement in its entirety, which are described as follows:

- Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date;
- Level 2 inputs are inputs, other than quoted prices included within Level 1, that are observable for the asset or liability, either directly or indirectly; and
- Level 3 inputs are unobservable inputs for the asset or liability.

(ii) Accounting policies have been consistently applied except where a newly issued accounting standard is initially adopted or a revision to an existing accounting standard requires a change in the accounting policy hitherto in use.

(iii) The financial statements are presented in Indian Rupee (Rs.), which is the Company's functional and presentation currency and all values are rounded to the nearest Lakhs, unless otherwise stated.

(iv) The financial statements were approved and authorized for issue in accordance with the resolution of the Company's Board of Directors on 29th May, 2026.

Note 2.2: Material accounting policies:

(a) **Property , Plant and Equipement**

Property, plant and equipment are stated at cost or deemed cost applied on transition to Ind AS, less accumulated depreciation and impairment loss, if any. The cost directly attributable to acquisition are capitalised until the property plant and equipment are ready for use as intended by the management.

The cost of an item of Property, plant and equipment comprises of: (i) Purchase price including import duties and non-refundable purchase taxes after deducting trade discounts and rebates. (ii) Any expenditure directly attributable for bringing an asset to the location and the working condition for its intended use and (iii) The initial estimate of the costs of dismantling and removing the item and restoring the site on which it is located, the obligation for which an entity incurs either when the item is acquired or as a consequence of having used the item during a particular period for purposes other than to produce inventories during that period.

Subsequent expenditures relating to property, plant and equipment is capitalized only when it is probable that future economic benefits associated with these will flow to the Company and the cost of the item can be measured reliably. Repairs and maintenance costs are recognized in net profit in the statement of profit and loss when incurred.

Property, Plant and Equipment which are significant to the total cost of that item of Property, Plant and Equipment and having different useful life are accounted separately.

Property, plant and equipment which are not ready for intended use at each balance sheet date are disclosed as "Capital work-in-progress" and advances paid towards the acquisition of Property, plant and equipment outstanding at each balance sheet date are classified as Capital advances under "Other non-current assets".

On transition to Ind AS, the Company has elected to continue with the carrying value of its property, plant and equipment recognised as at April 1, 2023 (transition date) measured as per the previous GAAP and use that carrying value as the deemed cost of the property, plant and equipment.

An item of property, plant and equipment is derecognised upon disposal or when no future economic benefits are expected to arise from the continued use of the asset. The cost/deemed cost and the related accumulated depreciation are eliminated from the financial statements upon disposal or retirement of the asset and any gain or loss arising thereon is determined as the difference between sale proceeds and the carrying amount of the asset and is recognised in the statement of profit and loss.

P. D. Mittal & Co.
Darya Ganj
New Delhi
110002
Chartered Accountants

(b) Depreciation:

Depreciation is provided on Property, plant and equipment on written down value method on the basis of useful life of such assets specified in Schedule II to the Act.

Depreciation method, useful lives and residual values are reviewed periodically, including at each financial year end with the effect of any changes in estimate accounted for on a prospective basis.

(c) Cash and Cash Equivalents:

For the purpose of presentation in the statement of cash flow, cash and cash equivalents includes cash on hand, deposits held at call with financial institutions, other short-term, highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

(d) Statement of Cash flows

The statement of cash flows is prepared in accordance with the Indian Accounting Standard (Ind AS) - 7 "Statement of Cash flows" using the indirect method for operating activities whereby profit for the period is adjusted for the effects of transaction of a non-cash nature, and item of income or expenses associated with investing or financing cash flows. The cash flows from operating, investing and financing activities of the company are segregated.

(e) Borrowing Cost:

Borrowings cost are interest and other costs (including exchange differences relating to foreign currency borrowings to the extent they are regarded as an adjustment to interest costs) incurred in connection with the borrowing of funds. Borrowing cost directly attributable to the acquisition or construction of qualifying /eligible assets, intended for commercial production are capitalized as part of the cost of such assets. All other borrowing costs are recognized as an expense in the year in which they are incurred. Qualifying assets are assets that necessarily take a substantive period of time to get ready for their use.

(f) Taxes on income:

Tax expense comprises current tax and deferred tax.

Current tax is the tax payable/receivable on the taxable profit/loss for the year using the tax rates and tax laws that have been enacted or substantively enacted by the end of the reporting period and any adjustment to taxes in respect of previous years. Interest expenses and penalties, if any, related to income tax are included in finance cost and other expenses respectively. Interest Income, if any, related to income tax is included in other income.

Deferred tax is recognised in respect of temporary differences between the tax bases of assets and liabilities and their carrying amounts for financial reporting purpose at the reporting date using tax rates and tax laws that have been enacted or substantively enacted by the balance sheet date and are expected to apply to taxable income in the years in which those temporary differences are expected to be recovered or settled. The effect of changes in tax rates on deferred tax assets and liabilities is recognized as income or expense in the period that includes the enactment or the substantive enactment date.

A deferred tax asset is recognized to the extent, it is probable that future taxable profit will be available against where the deductible temporary differences and tax losses can be utilized. The carrying amount of deferred tax assets is reviewed at each reporting date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred tax asset to be utilized. Unrecognized deferred tax assets are re-assessed at each reporting date and are recognized to the extent that it has become probable that future taxable profits will allow the deferred tax asset to be recovered.

Tax expense is recognised in statement of Profit and Loss except to the extent that it relates to items recognised in other comprehensive income or directly in equity. In this case, the tax is also recognised in other comprehensive income or directly in equity, as the case may be.

(g) Revenue Recognition:

(i) Sale of goods or services

Revenue from services is recognised in the accounting period in which the services are rendered.

(ii) Interest Income:

Interest income on fixed deposits with banks is recognized/accounted on accrual basis.

(iii) Dividend Income:

Dividend on financial assets is recognised when the Company's right to receive the dividends is established.

(iv) Claims and other income:

Insurance claim and other income is recognised when there exists no significant uncertainty with regards to the amounts to be realised and the ultimate collection thereof.

(h) Impairment of Non-Financial Assets - Property, Plant and Equipment

At the end of each reporting period, the Company reviews the carrying amounts of its Property, Plant and Equipment to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

Recoverable amount is the higher of fair value less costs of disposal and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount and the impairment loss is recognised immediately in statement of profit or loss. When an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised immediately in statement of profit or loss.

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(i) Provisions, contingent liabilities and contingent assets

Provisions are recognised when the Company has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation.

Contingent Liabilities are disclosed in respect of possible obligations that arise from past events but their existence will be confirmed by the occurrence or non occurrence of one or more uncertain future events not wholly within the control of the Company or where any present obligation cannot be measured in terms of future outflow of resources or where a reliable estimate of the obligation cannot be made.

A contingent asset is a possible asset that arises from past events the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the enterprise. Contingent assets are neither recognised nor disclosed in the financial statements.

However, contingent assets are assessed continually and if it is virtually certain that an inflow of economic benefits will arise, the asset and related income are recognised in the period in which the change occurs.

(j) Financial Instruments:

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

(i) Initial recognition and measurement

The company recognises the financial assets and financial liabilities when it becomes party to the contractual provision of the instruments. All financial assets and liabilities are recognised at fair value on initial recognition except for trade receivables which are initially measured at transaction price. Transaction costs that are directly attributable to the acquisition of financial assets and or issue of financial liabilities that are not recognized at fair value through profit or loss, are added to or reduced from the fair value of the financial assets or financial liabilities, as appropriate. Transaction cost directly attributable to the acquisition of financial assets and financial liabilities recognized at fair value through Profit or Loss are recognised immediately in the Statement of Profit and Loss.

Transaction cost directly attributable to the acquisition of financial assets or financial liabilities at fair value through profit and loss are recognised immediately in the statement of profit and loss.

(ii) Subsequent measurement

(a) Financial assets at amortised cost

A 'financial asset' is measured at the amortised cost if both the following conditions are met:
a) The asset is held within a business model whose objective is to hold assets for collecting contractual cash flows, and
b) Contractual terms of the asset give rise on specified dates to cash flows that are solely payments of principal and interest (SPPI) on the principal amount outstanding.
Interest income for such instruments is recognised in profit or loss using the effective interest rate (EIR) method, which is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset to that asset's gross carrying amount.
The carrying amounts of financial assets that are subsequently measured at amortised cost determined based on the effective interest method less any impairment losses.

(b) Financial assets at fair value through other comprehensive income (FVTOCI)

A 'financial asset' is classified as at the FVTOCI if both of the following criteria are met:
a) The objective of the business model is achieved both by collecting contractual cash flows and selling the financial assets, and
b) Contractual terms of the asset give rise on specified dates to cash flows that are solely payments of principal and interest (SPPI) on the principal amount outstanding.

Interest income for such instruments is recognised in profit or loss using the effective interest rate (EIR) method, which is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset to that asset's gross carrying amount.

Fair value movements are recognised in the other comprehensive income (OCI) until the financial asset is derecognised. On de-recognition, cumulative gain or loss previously recognised in OCI is reclassified from the equity to the profit or loss.

(c) Financial assets designated at fair value through other comprehensive income (equity instruments)

Upon initial recognition, the Company can irrevocably elect to classify its equity investments as equity instruments designated at fair value through OCI when they meet the definition of equity under Ind AS 32 and are not held for trading. The classification is determined on an instrument-by-instrument basis.

Gains and losses on fair valuation of these financial assets are recognized in other comprehensive income which is never reclassified to profit or loss.
Dividends are recognised as other income in the Statement of Profit and Loss when the right of payment has been established.

(d) Financial assets at fair value through profit or loss

A financial asset is subsequently measured at fair value through profit or loss unless it is measured at amortised cost or at fair value through other comprehensive income. Such financial assets are measured at fair value with all changes in fair value recognised in the statement of profit and loss.

Dividend and interest income from such instruments is recognized in the statement of profit and loss, when the right to receive the payment is established.

(e) Investment in subsidiaries and associates

The Company has elected to account for its equity investments in subsidiaries and associates at cost as per Ind AS 27 on "Separate Financial Statements", . At the end of each reporting period the Company assesses whether there are indicators of diminution in the value of its investments and provides for impairment loss, where necessary.

R. D. Mittal & Co.
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(f) Financial liabilities

Financial liabilities are classified as at fair value through profit or loss when the financial liability is either contingent consideration recognised by the Company as an acquirer in a business combination to which Ind AS 103 applies or is held for trading or it is designated as at fair value through profit or loss.

All other financial liabilities are subsequently measured at amortized cost using the effective interest method unless at initial recognition, they are classified as measured at fair value through profit and loss.

Financial liabilities carried at fair value through profit or loss, are measured at fair value with all changes in fair value recognised in the statement of profit and loss.

Interest expense for the financial liabilities subsequently measured at amortized cost is recognised in profit or loss using the effective interest rate (EIR) method.

(g) Equity Instruments

An equity instrument is any contract that evidences a residual interest in the assets of the Company after deducting all of its liabilities. Equity instruments are recorded at the proceeds received. Incremental costs directly attributable to the issuance of equity instruments and buy back of equity instruments are recognized as a deduction from equity, net of any tax effects.

(iii) Impairment of financial assets

The Company applies the expected credit loss model for recognising impairment loss on financial assets measured at amortised cost and fair value through other comprehensive income (FVOCI).

Expected Credit Losses are measured through a loss allowance at an amount equal to:
•The 12-months expected credit losses (expected credit losses that result from those default events on the financial instrument that are possible within 12 months after the reporting date); or
•Full lifetime expected credit losses (expected credit losses that result from all possible default events over the life of financial instruments).

The company uses 12 months ECL to provide for impairment loss where no significant increase in credit risk is. If there is significant increase in credit risk full lifetime ECL is used.

(iv) Derecognition of financial instrument

The Company derecognises a financial asset when the contractual rights to the cash flows from the asset expire, or when it transfers the financial asset and substantially all the risks and rewards of ownership of the asset to another party. On de-recognition of a financial asset, the difference between the asset's carrying amount and the sum of the consideration received/receivable is recognised in the profit or loss.

The Company derecognises a financial liability (or a part of financial liability) when obligation specified in the contract is discharged or cancelled or expires. On de-recognition of a financial liability, the difference between the carrying amount of the financial liability de-recognised and the consideration paid/payable is recognised in profit or loss.

(v) Offsetting of financial instruments

Financial assets and financial liabilities are offset and the net amount is reported in the Balance Sheet if there is a currently enforceable legal right to offset the recognised amounts and there is an intention to settle on a net basis, to realise the assets and settle the liabilities simultaneously.

(k) Earnings per Share:

Basic earnings per equity share are computed by dividing the net profit or loss attributable to the equity holders of Company by the weighted average number of equity shares outstanding during the period. For the purpose of calculating diluted earnings per share, the profit for the period attributable to the equity shareholders and the weighted average number of shares outstanding during the period is adjusted for the effects of all dilutive potential equity shares, if any.

(l) Segment reporting

Operating segments are reported in a manner consistant with the internal reporting provided to the chief operating decision maker. The chief operating decision maker is responsible for allocating resources and assessing performance of the operating segments.

(m) Leases

Company as a lessee

At the date of commencement of the lease, the Company recognizes a right-of-use asset ("ROU") and a corresponding lease liability for all lease arrangements in which it is a lessee, except for leases with a term of twelve months or less (short-term leases) and leases for which underlying asset is of low value. For these short-term and leases for which underlying asset is of low value, the Company recognizes the lease payments as an operating expense on a straight-line basis over the term of the lease.
Right-of-use assets are depreciated from the commencement date on a straight-line basis over the shorter of the lease term and useful life of the underlying asset.
The lease liability is initially measured at amortized cost at the present value of the future lease payments. The lease payments are discounted using the interest rate implicit in the lease or, if not readily determinable, using the lessee's incremental borrowing rate.
Lease liability and Right-of-use asset are separately presented in the Balance Sheet. The interest expense on the lease liability is presented as a component of finance costs in the statement of profit and loss. The payments of principal portion and interest portion of lease liability are classified under financing activities in the statement of cash flows.

The payments for short-term leases and leases of low-value assets are recognized in the statement of profit and loss and are classified under operating activities in the statement of cash flows.

(n) Employee Benefits

Short term Employee Benefits

Employee benefits payable wholly within twelve months of receiving employee services are classified as short-term employee benefits. The amount of short-term employee benefits are recognized as an expense on an undiscounted basis in the statement of profit and loss of the year in which the related service is rendered.

Mittal & Co. Darya Ganj New Delhi 110002 Chartered Accountants

(o) Government Grants

Government grants are recognized only when there is reasonable assurance that the conditions attached to them shall be complied with, and the grants will be received.

Government grants that become receivable as compensation for expenses or losses already incurred or for the purpose of giving financial support to the Company with no related costs is recognised in the Statement of profit or loss of the period in which it becomes receivable under 'Other operating income'/'Other income' based on the nature of grant.

(p) Foreign Currency translations

Transactions in foreign currency are initially recorded in the functional currency i.e. Indian Rupees using the exchange rate prevailing at the date of transactions.

Monetary items denominated in foreign currency are reported using the exchange rate prevailing at the end of reporting period. The exchange difference arising on the settlement or reporting of monetary items at rates different from rates at which these were initially recorded / reported in previous financial statements, are recognised in the statement of profit and loss in the period in which they arise.

Non-monetary items denominated in foreign currency and measured at historical cost are recorded at the exchange rate prevalent at the date of transaction. Non-monetary items that are measured in term of historical cost in foreign currency are not retranslated.

Note 2.3: Use of Significant accounting judgements and estimates

The preparation of the financial statements in conformity with Indian Accounting Standards (Ind AS) require management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amount of revenues, expenses, assets and liabilities and disclosure of contingent liabilities at the date of the financial statements and reported amount of revenue and expense during the period.
Although these estimates are based upon management's best knowledge of current events and actions, uncertainty about these assumptions and estimates could result in the outcome requiring a material adjustment to the carrying amount of assets or liabilities in future period. The estimates and underlying assumptions are reviewed on an ongoing basis and effect of revisions to accounting estimates are recognized in the period in which the estimate is revised.

Critical accounting estimates, Judgements and assumptions

(a) Useful lives of depreciable assets

The estimated useful life of depreciable assets are based on a number of factors including the effects of obsolescence, internal assessment of user experience and other economic factors (such as the stability of the industry, and known technological advances) and the level of maintenance expenditure required to obtain the expected future cash flows from the asset.
The Company reviews the useful life of depreciable assets at the end of each reporting date.

(b) Contingencies

Management judgement is required for estimating the possible outflow of resources, if any, in respect of contingencies/claims/litigations against the Company as it is not possible to predict the outcome of pending matters with accuracy. The Company annually assesses such claims and monitors the legal environment on an ongoing basis, with the assistance of external legal counsel, wherever necessary.

(c) Fair value measurement

Some of the Company's assets and liabilities are measured at fair value for financial reporting purposes. In estimating the fair value of an asset or liability, the Company uses market-observable data to the extent available.
Where Level 1 inputs are not available, the Company engages third party qualified valuers to perform the valuation. The Chief financial officer works closely with the qualified external valuers to establish appropriate valuation techniques and inputs to the model.

(d) Recognition of Income Tax and Deferred tax

Significant judgements are involved in determining the provision for income taxes including judgement on whether tax positions are probable of being sustained in tax assessments. A tax assessment can involve complex issues, which can only be resolved over extended time periods.
Management judgement is required for the calculation of deferred tax assets and liabilities. The company reviews, at each balance sheet date, the carrying amount of current tax/ deferred tax assets and liabilities. The factors used in estimates may differ from actual outcome which could lead to signification adjustment to the amounts reported in financial statements.

Note 3: Standards (including amendments) issued but not yet effective

The Ministry of corporate affairs notifies new standards or amendments to the existing standards. There is amendment to Ind AS 21 "Effect of Changes in Foreign Exchange Rates" such amendments, applicable w.e.f. 1st April 2025 as below:

The amendment specifies how, an entity should assess whether a currency is exchangeable and how it should determine a spot exchange rate when exchangeability is lacking. The amendments also require disclosure of information that enables users of its financial statements to understand how the currency not being exchangeable into the other currency affects, or is expected to affect, the entity's financial performance, financial position and cash flows.

The Company has reviewed the new pronouncement and based on its evaluation, it has determined that these amendments do not have a significant impact on the Company's Financial Statements.

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(Amount Rs. In Lakh unless otherwise stated)

Refer note 30(A) for classification of financial assets
Refer Note 31 for information about credit risk and market risk in respect of financial assets.

Particulars	Plant and equipments	Furniture and fixtures	Vehicles	Office equipment	Total
Gross carrying amount					
As at 1st April, 2024	0.01		0.02	0.02	**0.05**
Additions	-	-	-	-	-
Deletions	-	-	-	-	-
As at 31st March, 2025	**0.01**	-	**0.02**	**0.02**	**0.05**
					-
As at 1st April, 2025		-			0.05
Additions		-			-
Deletions		-			-
As at 31st March, 2026		-			**0.05**
Accumulated Depreciation					
As at 1st April, 2024	-	-	-	-	-
Depreciation for the year	-	-	-	-	-
Deletions	-	-	-	-	-
As at 31st March, 2025	-	-	-	-	-
As at 1st April, 2025		-			-
Depreciation for the year		-			-
Deletions		-			-
As at 31st March, 2026		-			-
Net Carrying amount					
As at 31st March, 2026		-	-	-	0.05
As at 31st March, 2025	0.01	-	0.02	0.02	0.05

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Note: 4B INVESTMENT PROPERTY

(Amount Rs. In Lakh unless otherwise stated)

Carrying amount of Investment Property

Particulars	As at 31st March 2026	As at 31st March 2025
Land & Building	1,236.77	1,236.77

Particulars	Amount Land & Building
Gross Carrying Amount	-
As at 1st April, 2024	1,236.77
Additions	-
Disposals	-
As at 31st March, 2025 (a)	1,236.77
Additions	0.00
Disposals	-
As at 31st March, 2026 (b)	1,236.77
Accumulated Depriciation	
At 1st April, 2024	-
Charge for the year	-
Disposals	-
As at 31st March, 2025 (c)	-
Charge for the year	-
Disposals	-
As at 31st March, 2026 (d)	-
Net Carrying Amount	-
As at 31 March, 2025	1,236.77
As at 31st March, 2026	1,236.77

(i) Amounts recognised in profit or loss for investment properties

Particulars	Year Ended 31st March, 2026	Year Ended 31st March, 2025
Rental income	1.80	2.70
Direct operating expenses from property that generated rental income	-	-
Total Income from Investment Properties before depreciation	1.80	2.70
Depreciation	-	-
Net Income from Investment Properties	1.80	2.70

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(Amount Rs. In Lakh unless otherwise stated)

Note 5: Investments (Non-current)

Particulars	As at 31st March 2026		As at 31st March 2025	
	No. of Shares	Amount	No. of Shares	Amount
Investments carried at cost				
Investments in Equity Instruments				
In Equity Instrument in Assocaite (Unquated)				
Equity shares of Star Wire (India) Engineering Limited of face value of Rs. 10/- each	480000.00	148.91	480000.00	148.91
		148.91		**148.91**

Particulars	As at 31st March 2026	As at 31st March 2025
Aggregate book value of quoted investments	-	-
Aggregate Market Value of quoted investments	-	-
Aggregate carrying amount of unquoted investments	148.91	148.91
Aggregate amount of impairment in the value of investments	-	-

Refer note 30(A) for classification of financial assets
Refer Note 31 for information about credit risk and market risk in respect of financial assets.

Note 6: Loans (Non-current)

Particulars	As at 31st March 2026	As at 31st March 2025
Financial assets at amortised cost		
Loans to Others		
Advances to Employees	0.40	0.10
	0.40	**0.10**

There is no amount due by directors or other officer of the company or any of them either severally or jointly with any other

Refer note 30(A) for classification of financial assets
Refer Note 31 for information about credit risk and market risk in respect of financial assets.

Note 7:Other Non Current Financial Assets

Particulars	As at 31st March 2026	As at 31st March 2025
Financial assets at amortised cost		
Bank Deposits having maturity perod of more than 12 months	25.00	20.00
Security and Other Deposits	0.36	0.54
	25.36	**20.54**

Note 8:Non Current Tax Assets (Net)

Particulars	As at 31st March 2026	As at 31st March 2025
Financial assets at amortised cost		
Income tax Receivable AY-2025-26	-	2.28
Income tax Receivable AY-2026-27	4.62	-
	4.62	**2.28**

Note 9: Trade receivables

Particulars	As at 31st March 2026	As at 31st March 2025
Financial assets at amortised cost		
Unsecured considered good	35.48	33.17
	35.48	**33.17**
Amount due from related Party out of the above trade receivable	35.48	33.17

Refer note 30(A) for classification of financial assets
Refer Note 31 for information about credit risk and market risk in respect of financial assets.

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(Amount Rs. In Lakh unless otherwise stated)

Note 10: Cash and Cash equivalents

Particulars	As at 31st March 2026	As at 31st March 2025
Financial assets at amortised cost		
Balances with banks		
In Current Accounts	36.09	67.07
Cash on hand	0.40	0.40
	36.49	**67.47**

Refer note 30(A) for classification of financial assets
Refer Note 31 for information about credit risk and market risk in respect of financial assets.

Note 10A: Bank balances other than cash and cash equivalents

Particulars	As at 31st March 2026	As at 31st March 2025
Financial assets at amortised cost		
In fixed deposit accounts	30.00	-
	30.00	-

Refer note 30(A) for classification of financial assets
Refer Note 31 for information about credit risk and market risk in respect of financial assets.

Note 11: Current Loan

Particulars	As at 31st March 2026	As at 31st March 2025
(Unsecured, Considered Good unless stated)		
Financial assets at amortised cost		
Loans & Advances to Employees	1.20	1.20
	1.20	**1.20**

Refer note 30(A) for classification of financial assets
Refer Note 31 for information about credit risk and market risk in respect of financial assets.

Note 12: Other current Financial Assets

Particulars	As at 31st March 2026	As at 31st March 2025
Financial assets at amortised cost		
Interest accured on Fixed Deposit	3.39	0.62
Security and Other Deposits	0.18	-
	3.57	**0.62**

Refer note 30(A) for classification of financial assets
Refer Note 31 for information about credit risk and market risk in respect of financial assets.

Note 13: Other current assets (Unseucred and Considered Goods)

Particulars	As at 31st March 2026	As at 31st March 2025
Advance to Supplier	-	0.09
Other Receivable	0.16	0.11
	0.16	**0.19**

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Note 14: Equity Share capital

Particulars	As at 31st March 2026		As at 31st March 2025	
Authorised	No. of Shares	Amount	No. of Shares	Amount
Equity Shares of face value Rs. 10/- each	20,00,000	200.00	20,00,000	200.00
Total	**-**	**200.00**	**-**	**200.00**
Issued, Subscribed and Fully paid-up				
Equity Shares of face value Rs. 10/- each	535,749	53.57	535,749	53.57
Total	**535,749**	**53.57**	**535,749**	**53.57**

(a) Reconciliation of the Equity Shares and share capital at the beginning and at the end of the reporting period

Particulars	As at 31st March 2026		As at 31st March 2025	
Equity Shares	**No. of Shares**	**Amount**	**No. of Shares**	**Amount**
At the beginning of the year	5,35,749	53.57	5,35,749	53.57
Change during the year	-	-		-
At the end of the year	5,35,749	53.57	5,35,749	53.57

b) Right, perferences and restriction attached to equity share holder

Company has only one class of equity shares having a face value of ₹ 10/-. Each holder of equity shares is entitled to one vote per share.

The dividend (if any) proposed by Board of Directors is subject to the approval of the shareholder in ensuing annual general meeting except in case of interim dividend.

In the event of liquidation of the Company, the holders of equity shares will be entitled to receive remaining assets of the Company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

(c) Detail of Shareholders holding more than 5% Shares in the Company

Name of the Shareholder	As at 31st March 2026		As at 31st March 2025	
	No. of Shares	% Holding	No. of Shares	% Holding
Equity Shares				
Star Wire (India) Limited	89,133	16.64%	89,133	16.64%
Samir Gupta	89,550	16.71%	89,550	16.71%
Mohinder Kumar Gupta	253,350	47.29%	253,350	47.29%

(d) Details of shares held by holding company or its ultimate holding company or their subsidiaries or associates

Name of the Shareholder	As at 31st March 2026		As at 31st March 2025	
	No. of Shares	% Holding	No. of Shares	% Holding

(e) Aggregate number of equity shares issued for consideration other than cash, alloted by way of bonus shares and shares bought back for the period of five years immediately preceding the reporting date.

Particulars	31/03/2026	31/03/2025	31/03/2024	31/03/2023	31/03/2022
a) Equity shares allotted as fully paid up pursuant to contract(s) without payment being received in cash	-	-	-	-	-
b) Equity shares allotted as fully paid up by way of bonus shares	-	-	-	-	-
c) Equity shares bought back by the company.	-	-	-	-	-

(f) Details of Shares held by the Promoters
Year ended 31st March, 2026

Name	As at 31st March, 2026		As at 31st March, 2025	
	No. of Shares	% Holding	No. of Shares	% Holding
Star Wire (India) Limited	89,133	16.64%	89,133	16.64%
Samir Gupta	89,550	16.71%	89,550	16.71%
Mohinder Kumar Gupta	253,350	47.29%	253,350	47.29%

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Note 15: Other Equity

Particulars	As at 31st March 2026	As at 31st March 2025
a) Capital Reserve		
Balance as at the beginning of the year	40.00	40.00
Add: Movement during the year	-	-
Balance as at the end of the year	40.00	40.00
b) Revaluation Reserve		
Balance as at the beginning of the year	1,215.71	1,215.71
Add: Movement during the year	-	-
Balance as at the end of the year	1,215.71	1,215.71
c) Securities premium		
Balance as at the beginning of the year	24.50	24.50
Add: Movement during the year	-	-
Balance as at the end of the year	**24.50**	**24.50**
d) Retained Earnings		
Balance as at the beginning of the year	142.20	120.74
Add: Profit for the year transferred from statement of profit and loss	10.00	21.46
Balance as at the end of the year	**152.20**	**142.20**
Total	**1,432.41**	**1,422.41**

NATURE AND PURPOSE OF RESERVES

a) Capital Reserve

A capital reserve is a reserve created from capital profits of a company, which is not available for dividend distribution but is used for specific purposes in accordance with the provisions of companies Act,2013.

b) Revaluation Reserves

A Revaluation Reserve is a reserve created from the increase in the book value of land upon revaluation, treated as a capital profit, and used mainly to adjust future losses on revaluation rather than for dividend distribution.

c) Securities premium

This represents amount of premium recognised on issue of shares to shareholders at a price more than its face value. The reserve can be utilised in accordance with the provisions of the Companies Act 2013.

d) Retained Earnings

Retained earnings refer to net earnings not paid out as dividend but retained by the company. The amount is available for distribution of dividend to its equity shareholders.

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Note 16: Trade payables

Particulars	As at 31st March 2026	As at 31st March 2025
(A) Total outstanding dues of micro enterprises and small enterprises		
(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	0.10	0.08
	0.10	**0.08**
Amount due to directors or other officers of the company or any of them either severally or jointly with any other person or debts due by firms or private companies in which any director is a partner or a director or a member	-	-

Trade Payables ageing schedule is as under:

Particulars	Outstanding for following periods from due date of payment					Total
	Not due #	Less than 1 year	1-2 years	2-3 years	More than 3 years	
As at 31st March 2026						
(i)Undisputed dues- MSME	-	-	-	-	-	-
(ii) Undisputed dues-Others	0.10					0.10
(iii) Disputed dues –MSME	-	-	-	-	-	-
(iv)Disputed dues -Others	-	-	-	-	-	-
As at 31st March 2025						
(i)Undisputed dues- MSME	-	-	-	-	-	-
(ii) Undisputed dues-Others	0.08					0.08
(iii) Disputed dues –MSME	-	-	-	-	-	-
(iv)Disputed dues -Others	-	-	-	-	-	-

includes unbilled payables

Refer note 30(A) for classification of financial liabilities
Refer note 31 for information about the market risk and liquidity risk in respect of financial liabilities

Disclosure as required under Micro, Small and Medium Enterprises Development Act, 2006

Particulars	As at 31st March 2026	As at 31st March 2025
a) The amount remaining unpaid to any supplier at the end of each accounting year		
(i) Principal	-	-
(ii) Interest	-	-
b) The amount of interest paid by the buyer in terms of section 16 of the Micro, Small and Medium Enterprises Development Act, 2006, along with the amount of the payment made to the supplier beyond the appointed day during each accounting year	-	-
c) The amount of interest due and payable for the period of delay in making payment (which has been paid but beyond the appointed day during the year) but without adding the interest specified under the Micro, Small and Medium Enterprises Development Act, 2006;	-	-
(d) Interest accrued and remaining unpaid at the end of the year		
- Interest accrued during the year	-	-
- Interest remaining unpaid as at the end of the year	-	-
(e) The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues above are actually paid to the small enterprise, for the purpose of disallowance of a deductible expenditure under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.	-	-

Note: The amounts have been determined to the extent such parties have been identified on the basis of information available with the company.

Note 17: Other financial liabilities (Current)

Particulars	As at 31st March 2026	As at 31st March 2025
Financial liabilities at amortised cost		
Dues to employees	23.13	21.85
	23.13	**21.85**

Refer note 30(A) for classification of financial liabilities
Refer note 31 for information about the market risk and liquidity risk in respect of financial liabilities

Note 18: Other current liabilities

Particulars	As at 31st March 2026	As at 31st March 2025
Statutory Remittance	13.78	13.38
	13.78	**13.38**

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(Amount Rs. In Lakh unless otherwise stated)

Note 19: Revenue from operations

Particulars	For the year ended 31st March 2026	For the year ended 31st March 2025
Sale of services	344.92	341.31
	344.92	**341.31**

Disclosures as per Ind AS 115 " Revenue from Contracts with Customers"

(i) Disaggregation of revenue for contract with customers
(a) Sale of Products/ Services

Particulars	For the year ended 31st March 2026	For the year ended 31st March 2025
Manpower Supply	344.92	341.31
Total	**344.92**	**341.31**

(b) Geographical

Particulars	For the year ended 31st March 2026	For the year ended 31st March 2025
Revenue from customers within India	344.92	341.31
Revenue from customers outside India	-	-
Total	**344.92**	**341.31**

(c) Timing of Revenue Recognition

Particulars	For the year ended 31st March 2026	For the year ended 31st March 2025
Revenue from service rendered to customers at point of time	344.92	341.31
Revenue from service rendered to customers over the period	-	-
Total	**344.92**	**341.31**

(ii) Trade receivables and Contract Balances
The company classifies the right to consideration that are unconditional in exchange for deliverables as receivable. Trade receivables are presented net of impairment in balance sheet.

The balances of trade receivables and advance from customers (contract liabilities) at the beginning and end of the reporting period have been disclosed at note no. 9 and 17 respectively.

The revenue recognised during the year ended 31st March 2026 includes revenue against advances from customers amounting to Rs. NIL Lacs (Previous Year Rs.NIL lacs) at the beginning of the year.

(iii) Performance obligations and remaining performance obligations
The remaining performance obligation disclosure provides the aggregate amount of the transaction price yet to be recognized as at the end of the reporting period and an explanation as to when the Company expects to recognize these amounts in revenue.

The revenue of Nil has been recognised during the year ended 31st March 2026 (previous year Nil) against performance obligations satisfied (or partially satisfied) in previous periods.

(iv) Reconciliation of revenue from contract with customer

Particulars	For the year ended 31st March 2026	For the year ended 31st March 2025
A. Revenue from contract with customer as per the contract price	344.92	341.31
B. Adjustments made to contract price on account of :-		
-Discounts / Rebates/Others	-	-
Revenue from contract with customer (A-B)	**344.92**	**341.31**

Note 20: Other income

Particulars	For the year ended 31st March 2026	For the year ended 31st March 2025
Interest Income on financial assets carried at amortised cost		
- From fixed deposits	3.07	0.69
- From others	0.23	0.17
-Rental income	1.80	2.70
-Profit on Sale of Investment	-	16.94
	5.10	**20.50**

Note 21: Employee benefits expense

Particulars	For the year ended 31st March 2026	For the year ended 31st March 2025
Salaries and wages	305.66	299.06
Contribution to Provident and Other Funds	24.20	26.02
	329.87	**325.08**

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(Amount Rs. In Lakh unless otherwise stated)

Note 22: Other expenses

Particulars	For the year ended 31st March 2026	For the year ended 31st March 2025
Audit Fee	0.05	0.05
Legal & Professional Charges	0.68	1.48
Electricty and Water Charges	0.43	0.26
Bank Charges	0.02	0.03
Festival Celbretion Expenses	1.58	1.30
Insurance Expenses	2.59	3.28
Listing Fee	0.55	0.55
Advertisement/ Publicity Expenses	0.78	0.75
Misc. Expenses	0.27	0.18
Filing Fee	0.04	0.03
Rent Expenses	2.16	2.16
Rate & Taxes	0.00	0.00
Postage & Telegram	0.25	0.19
	9.41	**10.26**

Note 23: Current tax liabilities/assets (net) and tax expense

A. Current tax liabilities/assets (net)

Particulars	As at 31st March 2026	As at 31st March 2025
i. Current tax assets (net)	-	-
Total	-	-
ii. Current tax liabilities (net)		
Provision for income tax	-	-
Total	-	-

B. Tax expense

Particulars	For the year ended 31st March 2026	For the year ended 31st March 2025
A) Tax expense recognised in Profit or Loss		
Current tax expense	2.59	4.61
Tax adjustment relating to earlier years	(1.85)	0.38
	0.74	**5.00**
B) Tax expense recognised in Other Comprehensive Income		
Current Tax	-	-
Deferred tax	-	-
	-	-

C. Reconciliation of the tax expenses and the accounting profit for the year is as follow

Numerical reconciliation of tax expense applicable to profit before tax at the latest statutory enacted tax rate in India to income tax expense reported is as follows:

Particulars	For the year ended 31st March 2026	For the year ended 31st March 2025
Accounting profit before tax	10.74	26.46
Statutory income tax rate	25.168	25.168
Tax as per accounting profit (A)	**2.70**	**6.66**
Add/(Less) :		
Effect of expenses that are not deductible in determining taxable profit	0.02	-
Effect of incomes that are not chargable to tax on account of carried forward losses	-	-
Effect of tax adjustment relating to earlier years	(1.85)	0.38
Tax rate differential on Capital Gain on Sale of Land		(0.44)
Adjustment of brought forward losses and unabsorbed depreciation		-
Othera	(0.14)	(1.61)
Total (B):	**(1.96)**	**(1.66)**
Income Tax expense recognized for the year (A+B)	**0.74**	**5.00**

(Amount Rs. In Lakh unless otherwise stated)

Note 24: Earnings per share

Particulars	For the year ended 31st March 2026	For the year ended 31st March 2025
Profit attributable to equity shareholders of the company	10.00	21.46
Weighted average number of equity shares for basic/dilluted earning per share *	535,749	535,749
Basic / diluted earning per share (in Rs.)	1.87	4.01

*** There are no potential equity shares**

Note 25: Contingent liabilities and Commitments

Particulars	As at 31st March 2026	As at 31st March 2025
Contingent Liabilities	Nil	Nil
Commitments		
Estimated value of contracts remaining to be executed on capital account and not provided (net of advances)	Nil	Nil

Note 26: Related party transactions

(A) Name and relation of related parties

Key Management Personnel	Abhishek Gupta Rekha Gupta Girish Mohan Ganeriwala Sita Ram Gupta Sunil Kumar Roy Ashok Kumar Narula
Associate company	Star Wire (India) Engineering Ltd
Enterprises in which KMP is able to exercise significant influence and with whom transactions have been taken place during the year	Star Wire (India) Limited Supersigma Alloys & Forggings Pvt. Ltd.
Key Management Personnel	Avantika Gupta-CFO Ishika Garg-CS & Compliance Officer

(B) Transactions during the year with related parties

Party Name	Relationship	Nature of Transaction	Year ended 31st March, 2026	Year ended 31st March, 2025
Star Wire India Limited	Enterprises in which KMP is able to exercise significant influence and with whom transactions have been taken place during the year	Manpower Supply	344.92	341.31
		Rent Received	120.00	2.10
Supersigma Alloys & Forggings Pvt. Ltd.	Enterprises in which KMP is able to exercise significant influence and with whom transactions have been taken place during the year		60.00	60.00
Ishika Garg	KMP	Salary Paid	11.45	10.38
Avantika Gupta	KMP	Salary Paid	6.00	6.00

(C) Details of Outstanding balances as at the end of year

Party Name	Relationship	Nature of Transaction	Year ended 31st March, 2026	Year ended 31st March, 2025
Star Wire India Limited	Enterprises in which KMP is able to exercise significant influence and with whom transactions have been taken place during the year	Trade Receivable (refer note 9)	35.48	33.17
Ishika Garg	KMP	Salary Paid	0.89	0.73
Avantika Gupta	KMP	Salary Paid	0.50	0.50

Note 27: Segment Information

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The Company is currently engaged in the business of supply of Manpower .The directors of the Company have been identified as the Chief Operating Decision Makers (CODM), who evaluate the Company's performance, allocate resources based on the analysis of the various performance indicators of the Company as a single unit. Therefore, there is only one reportable segment for the Company.

Geographical Information:
The Company is domiciled in India. The company operates in two principal geographical areas i.e India and outside India.

Particulars	For the year ended 31st March 2026	For the year ended 31st March 2025
Revenue from Supply of Services		
Within India	344.92	341.31
Outside India	-	-
Total Revenue	**344.92**	**341.31**

The Company's revenue from sale of Products/Services from external customers by location of the customers is as follows:-

Location of Customer	For the year ended 31st March 2026	For the year ended 31st March 2025
India	344.92	341.31
Outside India	-	-
Total	**344.92**	**341.31**

Information about major customers i.e. customers those contributes 10% or more of company's total revenue

Particulars	For the year ended 31st March 2026	For the year ended 31st March 2025
Supply of Services		
No. of Customer	1.00	1.00
Revenue	344.92	341.31

Note 28: Leases

Company as lessee

Rental expense recognized for short-term leases is Rs. 2.16 lacs during the year ended 31st March, 2026 (31st March 25: Rs. 2.16 lacs) has been disclosed as rent under the head 'Other expenses' in the Statement of profit and loss.

SUPREME COMMERCIAL ENTERPRISES LTD.
CIN:L51909DL1983PLC016724
Notes to Financial statements for the year ended 31st March, 2026

(Amount Rs. In Lakh unless otherwise stated)

Note 29: Capital management
(a) Risk Management

The company's objective when managing capital are to i) Safeguard their ability to continue as a going concern, so that they can continue to provide returns for shareholders and benefits for other stakeholders, and (ii) Maintain an optimal capital structure to reduce the cost of capital.

In order to maintain or adjust the capital structure, the company may adjust the amount of dividends paid to shareholders, return capital to shareholders, issue new shares or sell assets to reduce debt.

The Company monitors capital using a gearing ratio, which is 'Net debt' to 'Total Equity' (net debt include interest bearing borrowings including lease obligation less cash and cash equivalents and other bank balances)

The Company is not subject to any externally imposed capital requirements.

Gearing ratio i.e. 'Net debt' to 'Total Equity'
In the absence of any debt, the said ratio is not applicable

No changes were made in the objectives, policies or processes for managing capital during the years ended 31 March 2026 and 31 March 2025.

Note 30: Financial instruments
A. Classification of financial Instruments
The following table present the carring value of each category of financial assets and liabilites :

As at 31st March 2026

Particulars	Carrying amount			Total Carrying Amount
	at Amortised cost*	At fair value through OCI	At fair value through profit or loss	
Financial assets				
Investments (refer note 5) #				
-Equity instruments	-	-	-	-
Loans (refer note 6 & 11)	1.60	-	-	1.60
Trade receivables (refer note 9)	35.48			35.48
Cash and Cash Equivalents (refer note 10)	36.49	-	-	36.49
Bank balances other than cash and cash equivalents (refer note 10A)	30.00	-	-	30.00
Other current Financial Assets (Refer note 12)	3.57	-	-	3.57
Other Non-current financial assets (Refer note 7)	25.36	-	-	25.36
Total	**132.49**	**-**	**-**	**132.49**
Financial Liabilities				
Trade Payables (refer note 16)	0.10	-	-	0.10
Other Financial Liabilities (refer note 17)	23.13	-	-	23.13
Total	**23.23**	**-**	**-**	**23.23**

P. D. Mittal & Co.
Darya Ganj
New Delhi
110002
Chartered Accountants

(Amount Rs. In Lakh unless otherwise stated)

As at 31st March 2025

Particulars	Carrying amount			Total Carrying Amount
	at Amortised cost*	At fair value through OCI	At fair value through profit or loss	
Financial assets				
Investments (refer note 5)				
-Equity instruments	-	-	-	-
Loans (refer note 6 & 11)	1.30	-	-	1.30
Trade receivables (refer note 9)	33.17			33.17
Cash and Cash Equivalents (refer note 10)	67.47	-	-	67.47
Bank balances other than cash and cash equivalents (refer note 10A)	-	-	-	-
Other current Financial Assets (Refer note 12)	0.62	-	-	0.62
Other Non-current financial assets (Refer note 7)	20.54	-	-	20.54
Total	**123.10**	**-**	**-**	**123.10**
Financial Liabilities				
Trade Payables (refer note 16)	0.08	-	-	0.08
Other Financial Liabilities (refer note 17)	21.85	-	-	21.85
Total	**21.93**	**-**	**-**	**21.93**

Investment value excludes investment in associates of Rs. 148.91 (March 31, 2025: Rs. 148.91) which are carried at cost as per Ind AS 27 "Separate Financial Statements".

B. Fair value Measurement

(i) Fair Value hierarchy

The fair values of the financial assets and liabilities are defined as the price that would be received on sale of an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The below is the fair value measurement hierarchy used by the Company to determine the fair value of financial instruments, grouped into Level 1 to Level 3 :-

Level 1 - This level of hierarchy includes assets or liabilities that are measured by reference to quoted prices (unadjusted) in active markets for identical assets or liabilities

Level 2 – This level of hierarchy includes assets or liabilities that are measured using inputs, other than quoted prices included within Level 1, that are observable either directly (i.e; as prices) or indirectly (i.e; derived from prices)

Level 3 - This level of hierarchy includes assets or liabilities that are measured using inputs that are not based on observable market data (unobservable inputs). Fair values are determined in whole or in part, using a valuation model based on assumptions that are neither supported by prices from observable current market transactions in the same instrument nor are they based on available market data

As at 31st March, 2026

Particulars	Carrying amount	Fair value		
		Level 1	Level 2	Level 3
Financial assets				
Investments (refer note 5)				
-Equity instruments	-	-	-	-
Loans (refer note 6 & 11)	1.60	-	-	1.60
Trade receivables (refer note 9)	35.48	-	-	35.48
Cash and Cash Equivalents (refer note 10)	36.49	-	-	36.49
Bank balances other than cash and cash equivalents (refer note 10A)	30.00	-	-	30.00

Di Mittal & Co. 70, Darya Ganj New Delhi 110002 Chartered Accountants

(Amount Rs. In Lakh unless otherwise stated)

Other current Financial Assets (Refer note 12)	3.57	-	-	3.57
Other Non-current financial assets (Refer note 7)	25.36	-	-	25.36
Total	**132.49**	-	-	**132.49**
Financial Liabilities				
Trade Payables (refer note 16)	0.10	-	-	0.10
Other Financial Liabilities (refer note 17)	23.13	-	-	23.13
Total	**23.23**	-	-	**23.23**

As at 31st March, 2025

Particulars	Carrying amount	Fair value		
		Level 1	Level 2	Level 3
Financial assets				
Investments (refer note 5)				
-Equity instruments	-	-	-	-
Loans (refer note 6 & 11)	1.30	-	-	1.30
Trade receivables (refer note 9)	33.17	-	-	33.17
Cash and Cash Equivalents (refer note 10)	67.47	-	-	67.47
Bank balances other than cash and cash equivalents (refer note 10A)	-	-	-	-
Other current Financial Assets (Refer note 12)	0.62	-	-	0.62
Other Non-current financial assets (Refer note 7)	20.54	-	-	20.54
Total	**123.10**	-	-	**123.10**
Financial Liabilities				
Trade Payables (refer note 16)	0.08	-	-	0.08
Other Financial Liabilities (refer note 17)	21.85	-	-	21.85
Total	**21.93**	-	-	**21.93**

Fair value of the financial assets and liabilities measured at amortized cost

The carrying value of financial assets and liabilities measured at amortised cost approximates its fair value.

Reconciliation of Level 3 fair value measurements

Particulars	Year ended 31st March 2026	Year ended 31st March 2025
As at the beginning	-	-
Purchase		-
On account of composite scheme of arrangement (refer footnote to note 5)		-
Sale	-	-
Gain / (loss) recognised in OCI	-	-
As at the end	-	-

(Amount Rs. In Lakh unless otherwise stated)

(C) Liquidity Risk:

Liquidity risk arises from the Company"s inability to meet its financial obligations as they become due. The Company manages its liquidity risk by ensuring that it will always have sufficient liquidity to meet its liabilities when due. The financial liabilities of the company include loans and borrowings, trade and other payables.

The Company's management is responsible for managing liquidity risk by monitoring the Company"s net liquidity position on the basis of expected cash flows in near future . In addition, processes and policies related to such risks are overseen by board of directors. The table below provides details regarding the contractual maturities of financial liabilities at the reporting date based on contractual undiscounted payments

As at 31st March, 2026

Particulars	Less than One Year	More than one year and less than five year	More than five Years	Total
Financial Liabilities				
Borrowings	-	-	-	-
Trade payables	0.10	-	-	0.10
Other financial liabilities	23.13	-	-	23.13
Total	**23.23**	**-**	**-**	**23.23**

As at 31st March, 2025

Particulars	Less than One Year	More than one year and less than five year	More than five Years	Total
Financial Liabilities				
Borrowings	-	-	-	-
Trade payables	0.08	-	-	0.08
Other financial liabilities	21.85	-	-	21.85
Total	**21.93**	**-**	**-**	**21.93**

R. D. Mittal & Co. Chartered Accountants Darya Ganj New Delhi 110002

SUPREME COMMERCIAL ENTERPRISES LTD.
CIN:L51909DL1983PLC016724
Notes to Financial statements for the year ended 31st March, 2026

(Amount Rs. In Lakh unless otherwise stated)

Note 32: Reconciliation of cash flow from financing activities
(Changes in liabilities arising from financing activities, including changes arising from cash flows and non-cash changes)

Particulars	For the year ended 31st March 2026		For the year ended 31st March 2025	
	Current Borrowings	Non current Borrowings (incl currrent maturities)	Current Borrowings	Non current Borrowings (incl currrent maturities)
Opening Balance	-	-	-	-
Changes during the year				
a) Changes from financing cash flow	-	-	-	-
b) the effect of changes in foreign exchanges rates	-	-	-	-
c) Changes in fair value	-	-	-	-
d) Other Changes	-	-	-	-
Closing Balance	-	-	-	-

Note 33: Financial ratios

Particulars	Numerator	Denominator	As at and Year ended 31st March 2026	As at and Year ended 31st March 2025	Variance	Reasons for variance more than 25%
Current Ratio (in times)	Current assets	Current liabilities	2.89	2.91	-0.64%	
Debt – Equity Ratio (in times)	Short & Long Term Borrowings	Total Equity	NA	NA	NA	
Debt Service Coverage Ratio (in times)	Profit before interest, tax and depreciation &	Interest+Current maturities of long term borrowings	NA	NA	NA	
Return on Equity (ROE) (in %)	Profit after Tax	Average Shareholder's Equity	0.68%	1.46%	-53.90%	
Inventory turnover ratio (in times)	Cost of Goods sold	Average inventory	NA	NA	NA	
Trade receivables turnover ratio (in times)	Revenue from sale of goods	Average Trade Receivable	10.05	6.81	47.51%	
Trade payables turnover ratio (in times)	Purchases of goods and services	Average Trade Payables	NA	NA	NA	
Net capital turnover ratio (in times)	Revenue from operations	Average Working Capital	5.03	4.41	13.97%	The ratio has increased due to Current year working capital increase
Net profit ratio (in %)	Profit after Tax	Revenue from	2.90%	6.29%	-53.89%	
Return on capital employed (ROCE) (in %)	Profit before interest and taxes	Total Equity + Short & Long Term Borrowings	0.72%	1.79%	-59.67%	
Return on Investment(ROI) (in %)	Income generated from investments	Average investments	NA	NA	NA	

Note 34: Details of loans given, investments made and guarantees given covered under section 186(4) of the Companies Act, 2013

Particulars	For the year ended 31st March 2026	For the year ended 31st March 2025
i. Loans given		
As at the beginning of the year	-	-
Loan given during the year	-	-
Loan received back during the year	-	-
Interest on loan (net of TDS)	-	-
As at the end of the year	-	-
ii. Investments made		
As at the beginning of the year	148.91	148.91
Investments during the year	-	-
Investments sold during the year	-	-
Gain/(loss) on fair valuation of such investments		-
As at the end of the year	148.91	148.91

Note 35 : Additional Regulatory Information

(i) There is no immovable property the title deed of which is not held in the name of Company as on the reporting date.

(ii) The Company has not revalued its Property, Plant and Equipment.

(iii) The Company has not given any loans or advances in the nature of loans to its promoters, directors, KMPs and the related parties that are repayable on demand or without specifying any terms or period of repayment .

(iv) There is no Benami property held by the Company as on reporting date and no proceedings have been initiated agaisnt the Compnay for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder

(v) The Company has not been declared wilful defaultler by any bank, financial institution or other lender during the reporting period.

(vi) The Company did not have any transactions with companies struck off under Section 248 of the Companies Act, 2013 or Section 560 of Companies Act, 1956.

(vii) There is no charge or satisfaction yet to be registered with ROC beyond the statutory period

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(Amount Rs. In Lakh unless otherwise stated)

(viii) The Company has complied with the number of layers prescribed under clause (87) of section 2 of the Act read with the Companies (Restriction on number of Layers) Rules, 2017 during the Reporting Period

(ix) During the year, the Company has not surrendered or disclosed any income in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961). Accordingly, there are no transaction which are not recorded in the books of accounts.

(x) Utilisation of Borrowed funds and share premium:

(1) The company has not advanced or loaned or invested funds (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries") with the understanding (whether recorded in writing or otherwise) that the Intermediary shall:

a) directly or indirectly lend or invest in other person or entities identified in any manner whatsoever by or on behalf of the company (Ultimate

b) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.

(2) The company has not received any fund from any person or entity, including foreign entities (Funding parties) with the understanding (whether recorded in writing or otherwise) that the company shall.

a) directly or indirectly lend or invest in other person or entities identified in any manner whatsoever by or on behalf of the funding party (Ultimate Beneficiaries) or

b) provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

(xi) The company has not traded or invested in Crypto currency or Virtual Currency during the financial year.

(xii) The Company meeting the applicable threshold under Section 135 of the Companies Act, 2013 ("Act") read with related rules thereto, is mandatorily required to spent at least 2% of its average net profit for the immediately preceding three financial years on Corporate Social Responsibility (CSR) activities. The said provisions are not applicable to the Company.

(xiii) The figures for the corresponding previous year have been regrouped / reclassified wherever necessary, to make them comparable.

Note 36: The company did not have any long-term contracts including derivative contracts for which for which there were any material foreseeable losses.

Note 37: There are no amounts that are due to be transferred to the Investor Protection Fund in accordance with relevant provisions of the Companies act 2013 and rules made thereunder.

For **P. D. Mittal & Co.**
Chartered Accountants
Registration No. : 11320N

(P. D. Mittal)
Partner
Membership No: 009459
Place : New Delhi
Date: 29-05-2026

For and on behalf of the Board

Sita Ram Gupta
Director
DIN No. 00053970
Date: 29-05-2026

Rekha Gupta
Director
DIN:00054073
Date: 29-05-2026

Avantika Gupta

Ishika Garg
CS & Compliance Officer
Dated : 29-05-2026

Avantika Gupta
Chief Financial Officer
Dated:29-05-2026

MITTAL & COMPANY,

RED ACCOUNTANTS,

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MITTAL BHAWAN

70, DARYA GANJ

NEW DELHI-110002

PH. NO.65169313

INDEPENDENT AUDITOR'S REPORT (CONSOLIDATED)

To the Members of
SUPREME COMMERCIAL ENTERPRISES LIMITED

Report on the Audit of the Consolidated Ind AS Financial Statements

Opinion

We have audited the accompanying consolidated financial statements of Supreme Commercial Enterprises Limited (hereinafter referred to as 'the Company') which comprise the consolidated balance sheet as at 31 March 2026, the consolidated statement of profit and loss (including other comprehensive income), the consolidated statement of changes in equity and the consolidated statement of cash flows for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies and other explanatory information (hereinafter referred to as "the consolidated financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid consolidated financial statements give the information required by the Companies Act, 2013 ('the Act') in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the consolidated state of affairs of the Group as at 31 March 2026, of its consolidated and other comprehensive income, consolidated changes in equity and consolidated cash flows for the year then ended, Profit.

Basis for Opinion

We conducted our audit of the consolidated financial statements in accordance with the Standards on Auditing (SAs) specified under Section 143 (10) of the Act. Our responsibilities under those SAs are further described in the Auditors' Responsibility for the Audit of the Consolidated Financial Statements section of our report. We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India, and we have fulfilled our other ethical responsibilities in accordance with provisions of the Act. We believe that the audit evidence we have obtained and evidence obtained by the other auditors in terms of their reports referred to in the 'Other Matters' paragraph below, is sufficient and appropriate to provide a basis for our opinion on the consolidated financial statements.

Key audit matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of he consolidated financial statements for the financial year ended 31 March 2026. These matters were addressed the context of our audit of the consolidated financial statements as a whole, and in forming our opinion thereon, d we do not provide a separate opinion on these matters. For each matter below, our description of how our lit addressed the matter is provided in that context.

have determined the matters described below to be the key audit matters to be communicated in our report. have fulfilled the responsibilities described in the 'Auditors' responsibilities for the audit of the consolidated cial statements' section of our report, including in relation to these matters. Accordingly, our audit included rformance of procedures designed to respond to our assessment of the risks of material misstatement of the lidated financial statements.

ults of audit procedures performed by us and by other auditors of components not audited by us, as reported in their audit reports furnished to us by the Management, including those procedures performed to address rs below, provide the basis for our audit opinion on the accompanying consolidated financial statements.

Mittal & Co. 70, Darya Ganj New Delhi 110002

MITTAL & COMPANY,

ED ACCOUNTANTS,

MITTAL BHAWAN
70, DARYA GANJ
NEW DELHI-110002
PH. NO.65169313

Responsibilities of Management and Those Charged with Governance for the Consolidated Financial Statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these consolidated IND AS financial statements in terms of the requirement of the Companies Act, 2013 (hereinafter referred to as "the Act") that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. 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 consolidated financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility for the Audit of the Consolidated Financial Statements

Our objective is to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' 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 these consolidated financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated financial statements, 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 Group has adequate internal financial controls system 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 management.

onclude on the appropriateness of management's use of the going concern basis of accounting in preparation f consolidated financial statements and, based on the audit evidence obtained, whether a material uncertainty ists related to events or conditions that may cast significant doubt on the appropriateness of this assumption. ve conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to lify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's rt. However, future events or conditions may cause the Company to cease to continue as a going concern.

P.D. MITTAL & COMPANY,

CHARTERED ACCOUNTANTS,

MITTAL BHAWAN

70, DARYA GANJ

NEW DELHI-110002

PH. NO.65169313

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- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

- Obtain sufficient appropriate audit evidence regarding financial information of such entities or business activities within the Group to express an opinion on the consolidated financial statements, of which we are the independent auditors. We are responsible for direction, supervision and performance of the audit of the financial information of such entities.

We also provide those charged with governance with a statement 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.

Report on Other Legal and Regulatory Requirements

As required by Section 143 (3) of the Act, based on our audit, we report, to the extent applicable, that:

a) We have sought and obtained all the information and explanations, which to the best of our knowledge and belief, were necessary for the purposes of our audit of the aforesaid consolidated financial statements;

b) In our opinion, proper books of account as required by law relating to preparation of the aforesaid consolidated financial statements have been kept so far as it appears from our examination of those books.

c) The consolidated balance sheet, the consolidated statement of profit and loss (including other comprehensive income), the consolidated statement of changes in equity and the consolidated statement of cash flows dealt with by this report are in agreement with the relevant books of account maintained for the purpose of preparation of the consolidated financial statements;

d) in our opinion, the aforesaid consolidated financial statements comply with the Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Act;

For For P. D. Mittal & Co.
Chartered Accountants
Registration No. : 11320N

(P. D. Mittal)
Partner
Membership No: 009459

Place: New Delhi
Dated: 29.05.2026

UDIN: 26009459CVIYCX1831

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SUPREME COMMERCIAL ENTERPRISES LTD.
CIN:L51909DL1983PLC016724
CONSOLIDATED BALANCE SHEET AS AT 31st MARCH, 2026

(Amount Rs. In Lakh unless otherwise stated)

Particulars	Note No.	As at 31st March 2026	As at 31st March 2025
ASSETS			
1 Non-current assets			
Property, Plant and Equipment	4A	742.88	768.31
Investment Property	4B	1,236.77	1,236.77
Capital Work-in-Progress	4C	18.94	-
Intangible Assets	4D	1.14	1.80
Financial Assets			
i) -Investments		-	-
ii)-Loans	5	1.00	0.10
iii)-Others Financial Assets	6	33.33	5.29
Non Current Tax Assets (Net)	7	4.62	5.28
Other Non-current assets		-	-
Total Non-current assets		**2,038.68**	**2,017.54**
2 Current assets			
Inventories	8	218.82	240.02
Financial Assets			
-Trade receivables	9	231.59	238.36
-Cash and Cash equivalents	10	36.67	67.65
-Bank balances other than cash and cash equivalents	10A	37.51	23.92
-Loans	11	2.05	2.55
-Other Fianancial Assets	12	3.72	0.62
Other current assets	13	112.68	63.90
Total Current assets		**643.04**	**637.03**
TOTAL ASSETS		**2,681.71**	**2,654.57**
EQUITY AND LIABILITIES			
Equity			
Equity Share capital	14	53.57	53.57
Other Equity	15	1,884.04	1,798.91
Total Equity		**1,937.62**	**1,852.48**
Liabilities			
1 Non-current liabilities			
Financial Liabilities			
-Borrowings	17	54.72	-
-Other Non Current Liabilities	18	10.74	11.75
Deferred tax liabilities (net)	16	96.93	42.43
Total Non-current liabilities		**162.39**	**54.18**
2 Current liabilities			
Financial Liabilities			
-Borrowings	19	79.49	106.34
-Trade payables	20		
-Total outstanding dues of micro enterprises and small enterprises			
-Total outstanding dues of creditors other than micro enterprises and small enterprises		252.21	138.80
-Other financial liabilities	21	62.08	25.26
Other current liabilities	22	187.93	477.50
Current tax liabilities (net)	30	-	-
Total Current liabilities		**581.71**	**747.90**
TOTAL EQUITY AND LIABILITIES		**2,681.71**	**2,654.57**

See accompanying notes to the financial statements

For P. D. Mittal & Co.
Chartered Accountants
Registration No. : 11320N

(P. D. Mittal)
Partner
Membership No: 009459
Place.: New Delhi
Date: 29-05-2026

For and on behalf of the Board

Sita Ram Gupta
Director
DIN No. 00053970
Date: 29-05-2026

Rekha Gupta
Director
DIN:00054073
Date: 29-05-2026

Ishika Garg
CS & Compliance Officer
Dated : 29-05-2026

Avantika Gupta
Avantika Gupta
Chief Financial Officer
Dated:29-05-2026

SUPREME COMMERCIAL ENTERPRISES LTD.
CIN:L51909DL1983PLC016724
CONSOLIDATED STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31st MARCH, 2026

(Amount Rs. In Lakh unless otherwise stated)

	Particulars	Note no.	For the year ended 31st March 2026	For the year ended 31st March 2025
I	Revenue from operations	23	1,149.39	797.41
II	Other income	24	15.96	23.35
III	**Total Revenue (I + II)**		**1,165.35**	**820.76**
IV	**Expenses :**			
	Cost of Materials Consumed	25	242.55	270.75
	Change in Inventories of Finished Goods, Work in Progress and Stock in Trade	26	27.28	(149.10)
	Employee benefits expense	27	454.33	427.78
	Financial Costs	28	29.55	38.77
	Depreciation and Amortisation Expenses		44.34	43.56
	Other expenses	29	197.37	127.86
	Total expenses		**995.41**	**759.63**
V	**Profit before tax (III-IV)**		**169.95**	**61.13**
VI	Tax expense :	30		
	- Current tax		30.16	7.97
	- Tax adjustment relating to earlier years		0.52	0.38
	- Deferred tax		54.40	9.70
	Total Tax expense		**85.08**	**18.06**
VII	**Profit for the year (V-VI)**		**84.87**	**43.07**
VIII	**Other Comprehensive Income**			
	Items that will not be reclassified to profit or loss			
	(i) 'Remeasurement of the Defined Benefit Plans		0.37	
	Income tax relating to items that will not be reclassified to profit or loss		(0.10)	-
	Other Comprehensive Income for the year		**0.26**	**-**
IX	**Total Comprehensive Income for the year (VII+VIII)**		**85.13**	**43.07**
	Earnings per equity share (face value of Rs. 10/- each)	31		
	- Basic (In Rs.)		15.84	8.04
	- Diluted (In Rs)		15.84	8.04

See accompanying notes to the financial statements

For **P. D. Mittal & Co.**
Chartered Accountants
Registration No. : 11320N

(P. D. Mittal)
Partner
Membership No: 009459
Place : New Delhi
Date: 29-05-2026

For and on behalf of the Board

Sita Ram Gupta
Director
DIN No. 00053970
Date: 29-05-2026

Rekha Gupta
Director
DIN:00054073
Date: 29-05-2026

Ishika Garg
CS & Compliance Officer
Dated : 29-05-2026

Avantika Gupta
Chief Financial Officer
Dated:29-05-2026

SUPREME COMMERCIAL ENTERPRISES LTD.
CIN:L51909DL1983PLC016724
Consolidated Statement of Changes in Equity for the year ended 31st March, 2026

(Amount Rs. In Lakh unless otherwise stated)

A) Equity Share Capital

Partiulars	As at 31st March 2026	As at 31st March 2025
Balance at the beginning of reporting period	53.57	53.57
Changes in equity capital during the year	-	-
Balance at the end of reporting period	53.57	53.57

B) Other Equity (refer note No.15)

Particulars	Reserves and Surplus					Total Other Equity
	Capital Reserve	Revaluation Reserve	General Reserve	Share Premium	Retained earnings	
Balance as at the 1st April, 2024	(16.14)	1,215.71	314.48	73.94	167.85	1,755.84
Profit/(loss) for the year	-	-			43.07	43.07
Balance as at the 31st March, 2025	**(16.14)**	**1,215.71**	**314.48**	**73.94**	**210.92**	**1,798.91**

Particulars	Reserves and Surplus					Total Other Equity
	Capital Reserve	Revaluation Reserve	General Reserve	Share Premium	Retained earnings	
Balance as at the 1st April, 2025	(16.14)	1,215.71	314.48	73.94	210.92	1,798.91
Profit/(loss) for the year				-	84.87	84.87
Capital Reserve transfer to Retained earings	16.14	-	-	-	(16.14)	-
Remeasurement of the Defined Benefit Plans (Net of taxes)	-	-	-	-	0.26	0.26
Balance as at the 31st March, 2026	**-**	**1,215.71**	**314.48**	**73.94**	**279.91**	**1,884.04**

See accompanying notes to the financial statements

For P. D. Mittal & Co.
Chartered Accountants
Registration No. : 11320N

(P. D. Mittal)
Partner
Membership No: 009459
Place : New Delhi
Date: 29-05-2026

For and on behalf of the Board

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Director
DIN No. 00053970
Date: 29-05-2026

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Avantika Gupta
Chief Financial Officer
Dated:29-05-2026

SUPREME COMMERCIAL ENTERPRISES LTD.

CIN:L51909DL1983PLC016724

CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31st MARCH 2026

(Amount Rs. In Lakh unless otherwise stated)

	Particulars	For the year ended 31st March 2026	For the year ended 31st March 2025
A	**CASH FLOW FROM OPERATING ACTIVITIES**		
	Profit before tax	169.95	61.22
	Adjustment for :		
	Depreciation	44.34	43.56
	Interest Income	(4.02)	(1.64)
	Finance Cost	29.53	38.74
	Rental income from investment property	(1.80)	(2.70)
	Operating Profit before working capital changes	**237.99**	**139.19**
	Adjustment for		
	(Increase)/Decrease in trade and other receivables	(41.56)	(114.32)
	(Increase)/Decrease in Inventories	21.20	(155.48)
	Increase/(Decrease) in trade and other payables	111.16	131.63
	Increase/ (Decrease) in Other Non Current Liabilities & Provisions	1.04	2.35
	Increase/ (Decrease) in Other Financial Liabilities	30.13	16.04
	Increase/ (Decrease) in other liabilities	(279.75)	52.67
	Increase / (Decrease) in Provisions	0.08	(0.98)
	Decrease/ (Increase) in Other Current Financial Assets	(0.18)	
	Decrease/ (Increase) in Other Non- Current Financial Assets	(2.15)	-
	Decrease/ (Increase) in Other Current Assets	0.04	0.69
	Cash generated from operations	**77.99**	**71.78**
	Direct taxes paid (Net of refund, if any)	(30.32)	(8.43)
	Net Cash from/(used in) operating activities (A)	**47.68**	**63.35**
B	**CASH FLOW FROM INVESTING ACTIVITIES**		
	Purchase of Plant and Equipment	(37.19)	(7.71)
	Interest Income	4.02	1.64
	Rental income from investment property	1.80	2.70
	Sale proceeds of non-current investments	-	3.23
	Net cash from/(used in) investing activities (B)	**(31.36)**	**(0.14)**
C	**CASH FLOW FROM FINANCING ACTIVITIES**		
	Repayment of Borrowing-Non Current	54.72	-
	Borrowing-Current (Net)	(26.86)	26.25
	Interest Paid	(29.53)	(38.74)
	Net cash from/(used in) financing activities (C)	**(1.67)**	**(12.49)**
	Net increase/decrease in cash and cash equivalents (A+B+C)	14.64	50.71
	Cash and cash equivalents at beginning of year	92.19	41.47
	Cash and cash equivalents at the end of year	**106.83**	**92.19**
	Components of cash and cash equivalents		
	In current accounts	47.87	67.07
	In Fixed Deposit Accounts	58.39	24.54
	Cash on hand	0.58	0.58
	Total	**106.83**	**92.19**

See accompanying notes to the financial statements

For **P. D. Mittal & Co.**
Chartered Accountants
Registration No. : 11320N

(P. D. Mittal)
Partner
Membership No: 009459
Place : New Delhi
Date: 29-05-2026

For and on behalf of the Board

Sita Ram Gupta
Director
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Chief Financial Officer
Dated:29-05-2026

SUPREME COMMERCIAL ENTERPRISES LTD.
CIN:L51909DL1983PLC016724
Consolidated Notes to Financial statements for the year ended 31st March, 2026

Note 1: Corporate information

Supreme Commerical Enterprises Limited ('the Company'), is a public limited company with domiciled in India and incorporated under the provisions of the Companies Act applicable in India. Its shares is listed with Metropolitan stock exchange . The Company is in the business of providing Human Resource Services

Name: Supreme Commercial Enterprises Limited

Date of Incorporation: 10th October, 1983

Corporate Identity No.: L51909DL1983PLC016724

Constitution: Company Limited by Shares

Registered & Corporate Office: Y-4-A-C, Loha Mandi, Naraina, New Delhi- 110028

Note 2.1: Statement of Compliance with Ind AS and Basis for preparation and measurement

(a) Statement of Compliance

The financial statements have been prepared in accordance with Indian Accounting Standards (hereinafter referred to as "Ind AS") notified under Section 133 of the Companies Act, 2013 (the Act) read with Companies (Indian Accounting Standards) Rules, 2015 as amended from time to time and other relevant provisions of the Act.

(b) Basis of Preparation and Measurement

(i) These financial statements have been prepared on a historical cost basis on accrual basis, except for the certain assests and liabilities (including derivative instruments, if any) which have been measured at fair value at the end of each reporting period as required under Ind AS

Historical cost is generally based on the fair value of the consideration given in exchange for goods and services.

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date, regardless of whether that price is directly observable or estimated using another valuation technique. In estimating the fair value of an asset or a liability, the Company takes into account the characteristics of the asset or liability if market participants would take those characteristics into account when pricing the asset or liability at the measurement date. Fair value for measurement and/ or disclosure purposes in the financial statements is determined on such a basis, except for measurements that have some similarities to fair value but are not fair value, such as net realisable value in Ind AS 2.

In addition, for financial reporting purposes, fair value measurements are categorised into Level 1, 2, or 3 based on the degree to which the inputs to the fair value measurements are observable and the significance of the inputs to the fair value measurement in its entirety, which are described as follows:

• Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date;
• Level 2 inputs are inputs, other than quoted prices included within Level 1, that are observable for the asset or liability, either directly or indirectly; and
• Level 3 inputs are unobservable inputs for the asset or liability.

(ii) Accounting policies have been consistently applied except where a newly issued accounting standard is initially adopted or a revision to an existing accounting standard requires a change in the accounting policy hitherto in use.

(iii) The financial statements are presented in Indian Rupee (Rs.), which is the Company's functional and presentation currency and all values are rounded to the nearest Lakhs, unless otherwise stated.

(iv) The financial statements were approved and authorized for issue in accordance with the resolution of the Company's Board of Directors on 29th May, 2026.

Note 2.2: Material accounting policies:

(a) Property , Plant and Equipement

Property, plant and equipment are stated at cost or deemed cost applied on transition to Ind AS, less accumulated depreciation and impairment loss, if any. The cost directly attributable to acquisition are capitalised until the property plant and equipment are ready for use as intended by the management.

The cost of an item of Property, plant and equipment comprises of: (i) Purchase price including import duties and non-refundable purchase taxes after deducting trade discounts and rebates. (ii) Any expenditure directly attributable for bringing an asset to the location and the working condition for its intended use and (iii) The initial estimate of the costs of dismantling and removing the item and restoring the site on which it is located, the obligation for which an entity incurs either when the item is acquired or as a consequence of having used the item during a particular period for purposes other than to produce inventories during that period.

Subsequent expenditures relating to property, plant and equipment is capitalized only when it is probable that future economic benefits associated with these will flow to the Company and the cost of the item can be measured reliably. Repairs and maintenance costs are recognized in net profit in the statement of profit and loss when incurred.

Property, Plant and Equipment which are significant to the total cost of that item of Property, Plant and Equipment and having different useful life are accounted separately.

Property, plant and equipment which are not ready for intended use at each balance sheet date are disclosed as "Capital work-in-progress" and advances paid towards the acquisition of Property, plant and equipment outstanding at each balance sheet date are classified as Capital advances under "Other non-current assets".

On transition to Ind AS, the Company has elected to continue with the carrying value of its property, plant and equipment recognised as at April 1, 2023 (transition date) measured as per the previous GAAP and use that carrying value as the deemed cost of the property, plant and equipment.

An item of property, plant and equipment is derecognised upon disposal or when no future economic benefits are expected to arise from the continued use of the asset. The cost/deemed cost and the related accumulated depreciation are eliminated from the financial statements upon disposal or retirement of the asset and any gain or loss arising thereon is determined as the difference between sale proceeds and the carrying amount of the asset and is recognised in the statement of profit and loss.

(b) Depreciation:

Depreciation is provided on Property, plant and equipment on written down value method on the basis of useful life of such assets specified in Schedule II to the Act.

Depreciation method, useful lives and residual values are reviewed periodically, including at each financial year end with the effect of any changes in estimate accounted for on a prospective basis.

(c) Cash and Cash Equivalents:

For the purpose of presentation in the statement of cash flow, cash and cash equivalents includes cash on hand, deposits held at call with financial institutions, other short-term, highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

(d) Statement of Cash flows

The statement of cash flows is prepared in accordance with the Indian Accounting Standard (Ind AS) - 7 "Statement of Cash flows" using the indirect method for operating activities whereby profit for the period is adjusted for the effects of transaction of a non-cash nature, and item of income or expenses associated with investing or financing cash flows. The cash flows from operating, investing and financing activities of the company are segregated.

(e) Borrowing Cost:
Borrowings cost are interest and other costs (including exchange differences relating to foreign currency borrowings to the extent they are regarded as an adjustment to interest costs) incurred in connection with the borrowing of funds. Borrowing cost directly attributable to the acquisition or construction of qualifying /eligible assets, intended for commercial production are capitalized as part of the cost of such assets. All other borrowing costs are recognized as an expense in the year in which they are incurred. Qualifying assets are assets that necessarily take a substantive period of time to get ready for their use.

(f) Taxes on income:
Tax expense comprises current tax and deferred tax.
Current tax is the tax payable/receivable on the taxable profit/loss for the year using the tax rates and tax laws that have been enacted or substantively enacted by the end of the reporting period and any adjustment to taxes in respect of previous years. Interest expenses and penalties, if any, related to income tax are included in finance cost and other expenses respectively. Interest Income, if any, related to income tax is included in other income.

Deferred tax is recognised in respect of temporary differences between the tax bases of assets and liabilities and their carrying amounts for financial reporting purpose at the reporting date using tax rates and tax laws that have been enacted or substantively enacted by the balance sheet date and are expected to apply to taxable income in the years in which those temporary differences are expected to be recovered or settled. The effect of changes in tax rates on deferred tax assets and liabilities is recognized as income or expense in the period that includes the enactment or the substantive enactment date.

A deferred tax asset is recognized to the extent, it is probable that future taxable profit will be available against where the deductible temporary differences and tax losses can be utilized. The carrying amount of deferred tax assets is reviewed at each reporting date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred tax asset to be utilized. Unrecognized deferred tax assets are re-assessed at each reporting date and are recognized to the extent that it has become probable that future taxable profits will allow the deferred tax asset to be recovered.
Tax expense is recognised in statement of Profit and Loss except to the extent that it relates to items recognised in other comprehensive income or directly in equity. In this case, the tax is also recognised in other comprehensive income or directly in equity, as the case may be.

(g) Revenue Recognition:
(i) Sale of goods or services
Revenue from services is recognised in the accounting period in which the services are rendered.

(ii) Interest Income:
Interest income on fixed deposits with banks is recognized/accounted on accrual basis.

(iii) Dividend Income:
Dividend on financial assets is recognised when the Company's right to receive the dividends is established.

(iv) Claims and other income:
Insurance claim and other income is recognised when there exists no significant uncertainty with regards to the amounts to be realised and the ultimate collection thereof.

(h) Impairment of Non-Financial Assets - Property, Plant and Equipment
At the end of each reporting period, the Company reviews the carrying amounts of its Property, Plant and Equipment to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

Recoverable amount is the higher of fair value less costs of disposal and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount and the impairment loss is recognised immediately in statement of profit or loss. When an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised immediately in statement of profit or loss.

(i) Provisions, contingent liabilities and contingent assets
Provisions are recognised when the Company has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation.

Contingent Liabilities are disclosed in respect of possible obligations that arise from past events but their existence will be confirmed by the occurrence or non occurrence of one or more uncertain future events not wholly within the control of the Company or where any present obligation cannot be measured in terms of future outflow of resources or where a reliable estimate of the obligation cannot be made.

A contingent asset is a possible asset that arises from past events the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the enterprise. Contingent assets are neither recognised nor disclosed in the financial statements.

However, contingent assets are assessed continually and if it is virtually certain that an inflow of economic benefits will arise, the asset and related income are recognised in the period in which the change occurs.

(j) Financial Instruments:
A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

(i) Initial recognition and measurement
The company recognises the financial assets and financial liabilities when it becomes party to the contractual provision of the instruments. All financial assets and liabilities are recognised at fair value on initial recognition except for trade receivables which are initially measured at transaction price. Transaction costs that are directly attributable to the acquisition of financial assets and or issue of financial liabilities that are not recognized at fair value through profit or loss, are added to or reduced from the fair value of the financial assets or financial liabilities, as appropriate. Transaction cost directly attributable to the acquisition of financial assets and financial liabilities recognized at fair value through Profit or Loss are recognised immediately in the Statement of Profit and Loss.

Transaction cost directly attributable to the acquisition of financial assets or financial liabilities at fair value through profit and loss are recognised immediately in the statement of profit and loss.

(ii) Subsequent measurement

(a) Financial assets at amortised cost

A 'financial asset' is measured at the amortised cost if both the following conditions are met:
a) The asset is held within a business model whose objective is to hold assets for collecting contractual cash flows, and
b) Contractual terms of the asset give rise on specified dates to cash flows that are solely payments of principal and interest (SPPI) on the principal amount outstanding.
Interest income for such instruments is recognised in profit or loss using the effective interest rate (EIR) method, which is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset to that asset's gross carrying amount.
The carrying amounts of financial assets that are subsequently measured at amortised cost determined based on the effective interest method less any impairment losses.

(b) Financial assets at fair value through other comprehensive income (FVTOCI)

A 'financial asset' is classified as at the FVTOCI if both of the following criteria are met:

a) The objective of the business model is achieved both by collecting contractual cash flows and selling the financial assets, and

b) Contractual terms of the asset give rise on specified dates to cash flows that are solely payments of principal and interest (SPPI) on the principal amount outstanding.

Interest income for such instruments is recognised in profit or loss using the effective interest rate (EIR) method, which is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset to that asset's gross carrying amount.

Fair value movements are recognised in the other comprehensive income (OCI) until the financial asset is derecognised. On de-recognition, cumulative gain or loss previously recognised in OCI is reclassified from the equity to the profit or loss.

(c) Financial assets designated at fair value through other comprehensive income (equity instruments)

Upon initial recognition, the Company can irrevocably elect to classify its equity investments as equity instruments designated at fair value through OCI when they meet the definition of equity under Ind AS 32 and are not held for trading. The classification is determined on an instrument-by-instrument basis.

Gains and losses on fair valuation of these financial assets are recognized in other comprehensive income which is never reclassified to profit or loss.

Dividends are recognised as other income in the Statement of Profit and Loss when the right of payment has been established.

(d) Financial assets at fair value through profit or loss

A financial asset is subsequently measured at fair value through profit or loss unless it is measured at amortised cost or at fair value through other comprehensive income. Such financial assets are measured at fair value with all changes in fair value recognised in the statement of profit and loss.

Dividend and interest income from such instruments is recognized in the statement of profit and loss, when the right to receive the payment is established.

(e) Investment in subsidiaries and associates

The Company has elected to account for its equity investments in subsidiaries and associates at cost as per Ind AS 27 on "Separate Financial Statements", . At the end of each reporting period the Company assesses whether there are indicators of diminution in the value of its investments and provides for impairment loss, where necessary.

(f) Financial liabilities

Financial liabilities are classified as at fair value through profit or loss when the financial liability is either contingent consideration recognised by the Company as an acquirer in a business combination to which Ind AS 103 applies or is held for trading or it is designated as at fair value through profit or loss.

All other financial liabilities are subsequently measured at amortized cost using the effective interest method unless at initial recognition, they are classified as measured at fair value through profit and loss.

Financial liabilities carried at fair value through profit or loss, are measured at fair value with all changes in fair value recognised in the statement of profit and loss.

Interest expense for the financial liabilities subsequently measured at amortized cost is recognised in profit or loss using the effective interest rate (EIR) method.

(g) Equity Instruments

An equity instrument is any contract that evidences a residual interest in the assets of the Company after deducting all of its liabilities. Equity instruments are recorded at the proceeds received. Incremental costs directly attributable to the issuance of equity instruments and buy back of equity instruments are recognized as a deduction from equity, net of any tax effects.

(iii) Impairment of financial assets

The Company applies the expected credit loss model for recognising impairment loss on financial assets measured at amortised cost and fair value through other comprehensive income (FVOCI).

Expected Credit Losses are measured through a loss allowance at an amount equal to:

•The 12-months expected credit losses (expected credit losses that result from those default events on the financial instrument that are possible within 12 months after the reporting date); or

•Full lifetime expected credit losses (expected credit losses that result from all possible default events over the life of financial instruments).

The company uses 12 months ECL to provide for impairment loss where no significant increase in credit risk is. If there is significant increase in credit risk full lifetime ECL is used.

(iv) Derecognition of financial instrument

The Company derecognises a financial asset when the contractual rights to the cash flows from the asset expire, or when it transfers the financial asset and substantially all the risks and rewards of ownership of the asset to another party. On de-recognition of a financial asset, the difference between the asset's carrying amount and the sum of the consideration received/receivable is recognised in the profit or loss.

The Company derecognises a financial liability (or a part of financial liability) when obligation specified in the contract is discharged or cancelled or expires. On de-recognition of a financial liability, the difference between the carrying amount of the financial liability de-recognised and the consideration paid/payable is recognised in profit or loss.

(v) Offsetting of financial instruments

Financial assets and financial liabilities are offset and the net amount is reported in the Balance Sheet if there is a currently enforceable legal right to offset the recognised amounts and there is an intention to settle on a net basis, to realise the assets and settle the liabilities simultaneously.

(k) Earnings per Share:

Basic earnings per equity share are computed by dividing the net profit or loss attributable to the equity holders of Company by the weighted average number of equity shares outstanding during the period. For the purpose of calculating diluted earnings per share, the profit for the period attributable to the equity shareholders and the weighted average number of shares outstanding during the period is adjusted for the effects of all dilutive potential equity shares, if any.

(l) Segment reporting

Operating segments are reported in a manner consistant with the internal reporting provided to the chief operating decision maker. The chief operating decision maker is responsible for allocating resources and assessing performance of the operating segments.

(m) Leases

Company as a lessee

At the date of commencement of the lease, the Company recognizes a right-of-use asset ("ROU") and a corresponding lease liability for all lease arrangements in which it is a lessee, except for leases with a term of twelve months or less (short-term leases) and leases for which underlying asset is of low value. For these short-term and leases for which underlying asset is of low value, the Company recognizes the lease payments as an operating expense on a straight-line basis over the term of the lease.
Right-of-use assets are depreciated from the commencement date on a straight-line basis over the shorter of the lease term and useful life of the underlying asset.
The lease liability is initially measured at amortized cost at the present value of the future lease payments. The lease payments are discounted using the interest rate implicit in the lease or, if not readily determinable, using the lessee's incremental borrowing rate.
Lease liability and Right-of-use asset are separately presented in the Balance Sheet. The interest expense on the lease liability is presented as a component of finance costs in the statement of profit and loss. The payments of principal portion and interest portion of lease liability are classified under financing activities in the statement of cash flows.

The payments for short-term leases and leases of low-value assets are recognized in the statement of profit and loss and are classified under operating activities in the statement of cash flows.

(n) Employee Benefits

Short term Employee Benefits

Employee benefits payable wholly within twelve months of receiving employee services are classified as short-term employee benefits. The amount of short-term employee benefits are recognized as an expense on an undiscounted basis in the statement of profit and loss of the year in which the related service is rendered.

(o) Government Grants

Government grants are recognized only when there is reasonable assurance that the conditions attached to them shall be complied with, and the grants will be received.

Government grants that become receivable as compensation for expenses or losses already incurred or for the purpose of giving financial support to the Company with no related costs is recognised in the Statement of profit or loss of the period in which it becomes receivable under 'Other operating income'/'Other income' based on the nature of grant.

(p) Foreign Currency translations

Transactions in foreign currency are initially recorded in the functional currency i.e. Indian Rupees using the exchange rate prevailing at the date of transactions.

Monetary items denominated in foreign currency are reported using the exchange rate prevailing at the end of reporting period. The exchange difference arising on the settlement or reporting of monetary items at rates different from rates at which these were initially recorded / reported in previous financial statements, are recognised in the statement of profit and loss in the period in which they arise.

Non-monetary items denominated in foreign currency and measured at historical cost are recorded at the exchange rate prevalent at the date of transaction. Non-monetary items that are measured in term of historical cost in foreign currency are not retranslated.

Note 2.3: Use of Significant accounting judgements and estimates

The preparation of the financial statements in conformity with Indian Accounting Standards (Ind AS) require management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amount of revenues, expenses, assets and liabilities and disclosure of contingent liabilities at the date of the financial statements and reported amount of revenue and expense during the period.
Although these estimates are based upon management's best knowledge of current events and actions, uncertainty about these assumptions and estimates could result in the outcome requiring a material adjustment to the carrying amount of assets or liabilities in future period. The estimates and underlying assumptions are reviewed on an ongoing basis and effect of revisions to accounting estimates are recognized in the period in which the estimate is revised.

Critical accounting estimates, Judgements and assumptions

(a) Useful lives of depreciable assets

The estimated useful life of depreciable assets are based on a number of factors including the effects of obsolescence, internal assessment of user experience and other economic factors (such as the stability of the industry, and known technological advances) and the level of maintenance expenditure required to obtain the expected future cash flows from the asset.
The Company reviews the useful life of depreciable assets at the end of each reporting date.

(b) Contingencies

Management judgement is required for estimating the possible outflow of resources, if any, in respect of contingencies/claims/litigations against the Company as it is not possible to predict the outcome of pending matters with accuracy. The Company annually assesses such claims and monitors the legal environment on an ongoing basis, with the assistance of external legal counsel, wherever necessary.

(c) Fair value measurement

Some of the Company's assets and liabilities are measured at fair value for financial reporting purposes. In estimating the fair value of an asset or liability, the Company uses market-observable data to the extent available.
Where Level 1 inputs are not available, the Company engages third party qualified valuers to perform the valuation. The Chief financial officer works closely with the qualified external valuers to establish appropriate valuation techniques and inputs to the model.

(d) Recognition of Income Tax and Deferred tax

Significant judgements are involved in determining the provision for income taxes including judgement on whether tax positions are probable of being sustained in tax assessments. A tax assessment can involve complex issues, which can only be resolved over extended time periods.
Management judgement is required for the calculation of deferred tax assets and liabilities. The company reviews, at each balance sheet date, the carrying amount of current tax/ deferred tax assets and liabilities. The factors used in estimates may differ from actual outcome which could lead to signification adjustment to the amounts reported in financial statements.

Note 3: Standards (including amendments) issued but not yet effective

The Ministry of corporate affairs notifies new standards or amendments to the existing standards. There is amendment to Ind AS 21 "Effect of Changes in Foreign Exchange Rates" such amendments, applicable w.e.f. 1st April 2025 as below:

The amendment specifies how, an entity should assess whether a currency is exchangeable and how it should determine a spot exchange rate when exchangeability is lacking. The amendments also require disclosure of information that enables users of its financial statements to understand how the currency not being exchangeable into the other currency affects, or is expected to affect, the entity's financial performance, financial position and cash flows.

The Company has reviewed the new pronouncement and based on its evaluation, it has determined that these amendments do not have a significant impact on the Company's Financial Statements.

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110002
Chartered Accountants

SUPREME COMMERCIAL ENTERPRISES LTD.

Consolidated Notes to Financial statements for the year ended 31st March, 2026

4A Property Plant and Equipment

(Amount in Lakhs)

Particulars	As at 31st March, 2026	As at 31st March, 2025
Carrying amount of		
Freehold Land	95.10	95.10
Buildings	115.54	121.71
Plant and Equipment	518.03	549.25
Furniture and fixtures	0.67	0.44
Vehicles	13.54	1.80
Total	**742.88**	**768.31**

The change in the carrying amount of Property, Plant and Equiments during the year as follows : -

Particulars	Freehold Land	Buildings	Plant and Equipment	Furniture and fixtures	Vehicle	Total
Cost or Deemed cost as at 01st April, 2024	**95.10**	**201.32**	**983.19**	**2.01**	**4.88**	**1,286.50**
Addition	-	-	3.98	0.09	1.66	5.73
Disposal/Deletion	-	-	-	-	-	-
Cost or Deemed cost as at 31st March, 2025 (A)	**95.10**	**201.32**	**987.17**	**2.10**	**6.54**	**1,292.23**
Addition	-	-	5.87	0.31	12.06	18.25
Disposal/Deletion	-	-	-	-	-	-
Cost or Deemed cost as at 31st March, 2026 (B)	**95.10**	**201.32**	**993.04**	**2.41**	**18.60**	**1,310.48**
Accumulated Depreciaition as at 01st April, 2024	-	73.43	401.00	1.60	4.52	480.55
Depreciation for the year	-	6.17	36.92	0.07	0.22	43.38
Depreciation/Deletion	-	-	-	-	-	-
Accumulated Depreciaition as at 31st March, 2025 (C)	-	79.61	437.92	1.67	4.74	523.93
Depreciation for the year	-	6.17	37.09	0.08	0.33	43.67
Depreciation/Deletion	-	-	-	-	-	-
Accumulated Depreciaition as at 31st March, 2026 (D)	-	85.78	475.01	1.74	5.07	567.60
Net Carrying amount as at 31st March 2025 (A)- (C)	95.10	121.71	549.25	0.44	1.80	768.31
Net Carrying amount as at 31st March 2026 (B)- (D)	95.10	115.54	518.03	0.67	13.54	742.88

SUPREME COMMERCIAL ENTERPRISES LTD.
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Consolidated Notes to the Standalone Financial Statements for the year ended March 31,2026
Note: 4B INVESTMENT PROPERTY

(Amount Rs. In Lakh unless otherwise stated)

Carrying amount of Investment Property

Particulars	As at 31st March 2026	As at 31st March 2025
Land & Building	1,236.77	1,236.77

Particulars	Amount
	Land & Building
Gross Carrying Amount	
As at 1st April, 2024	1,236.77
Additions	-
Disposals	-
As at 31st March, 2025 (a)	1,236.77
Additions	0.00
Disposals	-
As at 31st March, 2026 (b)	1,236.77
Accumulated Depriciation	
At 1st April, 2024	-
Charge for the year	-
Disposals	-
As at 31st March, 2025 (c)	-
Charge for the year	-
Disposals	-
As at 31st March, 2026 (d)	-
Net Carrying Amount	-
As at 31 March, 2025	1,236.77
As at 31st March, 2026	1,236.77

(i) Amounts recognised in profit or loss for investment properties

Particulars	Year Ended 31st March, 2026	Year Ended 31st March, 2025
Rental income	1.80	2.70
Direct operating expenses from property that generated rental income	-	-
Total Income from Investment Properties before depreciation	1.80	2.70
Depreciation	-	-
Net Income from Investment Properties	1.80	2.70

SUPREME COMMERCIAL ENTERPRISES LTD.

Consolidated Notes to the Standalone Financial Statements for the year ended March 31,2026

Note-4C Capital Work in Progress

(Amount in Lakhs)

Particulars	As at 31st March, 2026	As at 31st March, 2025
Plant and Equipment under errection/installation	18.94	-
Total	**18.94**	-

Particulars	Amount in CWIP for a period of				Total
	Less than 1 year	1-2 year	2-3 year	Mote than 3 year	
Capital Work in progress as at 31-03-2026					
Project in progress	18.94	-	-	-	**18.94**
Project temporarily suspended	-	-	-	-	-
Total Capital work in progress	**18.94**	-	-	-	**18.94**
Capital Work in Progress as at 31-03-2025					
Project in progress	-	-	-	-	-
Project temporarily suspended					
Total Capital work in progress					-

SUPREME COMMERCIAL ENTERPRISES LTD.

Consolidated Notes to the Standalone Financial Statements for the year ended March 31,2026

Note 4D Intangible Assets

Carrying amount of Intangible assets

(Amount in Lakhs)

Particulars	**As at 31st March, 2026**	**As at 31st March, 2025**
Software	1.14	1.80

Particulars	**Amount**
Computer Software	
Cost or Deemed Cost as at 01st April 2024	
Balance as at 1st April 2024	**1.12**
Additions	1.98
Disposals	-
Balance as at 31st March, 2025 (A)	**3.10**
Additions	-
Disposals	-
Balance as at 31st March, 2026 (B)	**3.10**
Amortisation	
Balance as at 1st April 2024	**1.12**
Charge for the year	0.19
Disposals	-
Balance as at 31st March, 2025 (C)	**1.30**
Charge for the year	0.66
Disposals	-
Balance as at 31st March, 2026 (D)	**1.96**
Net Carrying Amount	
As at 31st March, 2025 (a-c)	**1.80**
As at 31st March, 2026 (b-d)	**1.14**

SUPREME COMMERCIAL ENTERPRISES LTD.
CIN:L51909DL1983PLC016724
Consolidated Notes to the Standalone Financial Statements for the year ended March 31,2026
(Amount Rs. In Lakh unless otherwise stated)

Note 5: Non-Current Loans

Particulars	As at 31st March 2026	As at 31st March 2025
Financial assets at amortised cost		
Loans to Others		
Advances to Employees	1.00	0.10
	1.00	**0.10**

There is no amount due by directors or other officer of the company or any of them either severally or jointly with any other

Refer note 37(A) for classification of financial assets
Refer Note 38 for information about credit risk and market risk in respect of financial assets.

Note 6:Other Non Current Financial Assets

Particulars	As at 31st March 2026	As at 31st March 2025
Financial assets at amortised cost		
Bank Deposits having maturity perod of more than 12 months	29.27	-
Security and Other Deposits	4.06	5.29
	33.33	**5.29**

Note 7:Non Current Tax Assets (Net)

Particulars	As at 31st March 2026	As at 31st March 2025
Financial assets at amortised cost		
Income tax Receivable AY-2025-26	-	5.28
Income tax Receivable AY-2026-27	4.62	
	4.62	**5.28**

Note - 8 Inventories

Particulars	As at 31st March 2026	As at 31st March 2025
Financial assets at amortised cost		
Stock - WIP	174.14	191.59
Stock - Stores & Spare	32.52	26.45
Stock - WIP (Job Work done but not billed) at cost	12.16	21.98
	218.82	**240.02**

Note 9: Trade receivables

Particulars	As at 31st March 2026	As at 31st March 2025
Financial assets at amortised cost		
Unsecured considered good	233.00	238.36
Less : Allowances for Expected Credit Losses	-1.41	-
	231.59	**238.36**

Refer note 37(A) for classification of financial assets
Refer Note 38 for information about credit risk and market risk in respect of financial assets.

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SUPREME COMMERCIAL ENTERPRISES LTD.
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Consolidated Notes to the Standalone Financial Statements for the year ended March 31,2026
(Amount Rs. In Lakh unless otherwise stated)

Note 10: Cash and Cash equivalents

Particulars	As at 31st March 2026	As at 31st March 2025
Financial assets at amortised cost		
Balances with banks		
In Current Accounts	36.09	67.07
Cash on hand	0.58	0.58
	36.67	**67.65**

Refer note 37(A) for classification of financial assets
Refer Note 38 for information about credit risk and market risk in respect of financial assets.

Note 10A: Bank balances other than cash and cash equivalents

Particulars	As at 31st March 2026	As at 31st March 2025
Financial assets at amortised cost		
In fixed deposit accounts	37.51	23.92
	37.51	**23.92**

Refer note 37(A) for classification of financial assets
Refer Note 38 for information about credit risk and market risk in respect of financial assets.

Note 11: Current Loan

Particulars	As at 31st March 2026	As at 31st March 2025
(Unsecured, Considered Good unless stated)		
Financial assets at amortised cost		
Loans & Advances to Employees	2.05	2.55
	2.05	**2.55**

Refer note 37(A) for classification of financial assets
Refer Note 38 for information about credit risk and market risk in respect of financial assets.

Note 12: Other current Financial Assets

Particulars	As at 31st March 2026	As at 31st March 2025
Financial assets at amortised cost		
Interest accured on Fixed Deposit	3.54	0.62
Security and Other Deposits	0.18	-
	3.72	**0.62**

Refer note 37(A) for classification of financial assets
Refer Note 38 for information about credit risk and market risk in respect of financial assets.

Note 13: Other current assets (Unseucred and Considered Goods)

Particulars	As at 31st March 2026	As at 31st March 2025
Balance with government authorities		
-Goods & Service Tax	50.77	49.05
-Duty Draw Back Credit Receivable	7.81	5.92
Prepaid Expenses	0.63	0.77
Advance to Supplier other than Related Party	53.31	8.05
Other Receivable	0.16	0.11
	112.68	**63.90**

SUPREME COMMERCIAL ENTERPRISES LTD.
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Consolidated Notes to the Standalone Financial Statements for the year ended March 31,2026

(Amount Rs. In Lakh unless otherwise stated)

Note 14: Equity Share capital

Particulars	As at 31st March 2026		As at 31st March 2025	
Authorised	No. of Shares	Amount	No. of Shares	Amount
Equity Shares of face value Rs. 10/- each	20,00,000	200.00	20,00,000	200.00
Total	-	**200.00**	-	**200.00**
Issued, Subscribed and Fully paid-up				
Equity Shares of face value Rs. 10/- each	535,749	53.57	535,749	53.57
Total	**535,749**	**53.57**	**535,749**	**53.57**

(a) Reconciliation of the Equity Shares and share capital at the beginning and at the end of the reporting period

Particulars	As at 31st March 2026		As at 31st March 2025	
Equity Shares	**No. of Shares**	**Amount**	**No. of Shares**	**Amount**
At the beginning of the year	5,35,749	53.57	5,35,749	53.57
Change during the year	-	-	-	-
At the end of the year	5,35,749	53.57	5,35,749	53.57

b) Right, perferences and restriction attached to equity share holder

Company has only one class of equity shares having a face value of ₹ 10/-. Each holder of equity shares is entitled to one vote per share.

The dividend (if any) proposed by Board of Directors is subject to the approval of the shareholder in ensuing annual general meeting except in case of interim dividend.

In the event of liquidation of the Company, the holders of equity shares will be entitled to receive remaining assets of the Company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

(c) Detail of Shareholders holding more than 5% Shares in the Company

Name of the Shareholder	As at 31st March 2026		As at 31st March 2025	
	No. of Shares	% Holding	No. of Shares	% Holding
Equity Shares				
Star Wire (India) Limited	89,133	16.64%	89,133	16.64%
Samir Gupta	89,550	16.71%	89,550	16.71%
Mohinder Kumar Gupta	253,350	47.29%	253,350	47.29%

(d) Details of shares held by holding company or its ultimate holding company or their subsidiaries or associates

Name of the Shareholder	As at 31st March 2026		As at 31st March 2025	
	No. of Shares	% Holding	No. of Shares	% Holding

(e) Aggregate number of equity shares issued for consideration other than cash, alloted by way of bonus shares and shares bought back for the period of five years immediately preceding the reporting date.

Particulars	31/03/2026	31/03/2025	31/03/2024	31/03/2023	31/03/2022
a) Equity shares allotted as fully paid up pursuant to contract(s) without payment being received in cash	-	-	-	-	-
b) Equity shares allotted as fully paid up by way of bonus shares	-	-	-	-	-
c) Equity shares bought back by the company.	-	-	-	-	-

(f) Details of Shares held by the Promoters
Year ended 31st March, 2026

Name	As at 31st March, 2026		As at 31st March, 2025	
	No. of Shares	% Holding	No. of Shares	% Holding
Star Wire (India) Limited	89,133	16.64%	89,133	16.64%
Samir Gupta	89,550	16.71%	89,550	16.71%
Mohinder Kumar Gupta	253,350	47.29%	253,350	47.29%

SUPREME COMMERCIAL ENTERPRISES LTD.
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Consolidated Notes to the Standalone Financial Statements for the year ended March 31,2026
(Amount Rs. In Lakh unless otherwise stated)

Note 15: Other Equity

Particulars	As at 31st March 2026	As at 31st March 2025
a) Capital Reserve		
Balance as at the beginning of the year	(16.14)	(16.14)
Add: Movement during the year (Transfer to Retained Earnings)	16.14	-
Balance as at the end of the year	-	**(16.14)**
b) Revaluation Reserve		
Balance as at the beginning of the year	1,215.71	1,215.71
Add: Movement during the year	-	-
Balance as at the end of the year	**1,215.71**	**1,215.71**
c) General Reserve		
Balance as at the beginning of the year	314.48	314.48
Add: Movement during the year	-	-
Balance as at the end of the year	314.48	314.48
	-	
d) Securities premium		
Balance as at the beginning of the year	73.94	73.94
Add: Movement during the year	-	-
Balance as at the end of the year	**73.94**	**73.94**
e) Retained Earnings		
Balance as at the beginning of the year	210.92	167.85
Add: Profit for the year transferred from statement of profit and loss	84.87	43.07
Less: Transfer from Capital Reserve	(16.14)	-
Add:Remeasurement of the Defined Benefit Plans (Net of taxes)	0.26	-
Balance as at the end of the year	**279.91**	**210.92**
Total	**1,884.04**	**1,798.91**

NATURE AND PURPOSE OF RESERVES

a) Capital Reserve
A capital reserve is a reserve created from capital profits of a company, which is not available for dividend distribution but is used for specific purposes in accordance with the provisions of companies Act,2013.

b) Revaluation Reserves
A Revaluation Reserve is a reserve created from the increase in the book value of land upon revaluation, treated as a capital profit, and used mainly to adjust future losses on revaluation rather than for dividend distribution.

c) General Reserves : A general reserve is a reserve created out of revenue profits of a business, kept aside for strengthening the financial position and meeting future uncertainties or requirements, and can also be used for distribution of dividends.

d) Securities premium
This represents amount of premium recognised on issue of shares to shareholders at a price more than its face value. The reserve can be utilised in accordance with the provisions of the Companies Act 2013.

e) Retained Earnings
Retained earnings refer to net earnings not paid out as dividend but retained by the company. The amount is available for distribution of dividend to its equity shareholders.

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Note 16: Deferred tax liabilities (net)

(Amount Rs. In Lakh unless otherwise stated)

Particulars	As at 31st March 2026	As at 31st March 2025
Deferred tax liabilities (A)		
Fair value changes on Equity Instruments through other comprehensive income	-	-
Property, Plant and Equipment		
Provision for Employee Benefits	96.83	42.43
Deferred tax assets (B)		
Others	0.10	
Net Deferred tax Liabilities(A)-(B)	-	-
	96.93	**42.43**

The following is the analysis of the deferred income tax asset/(liability)presented in the balance sheet
i. Movement in deferred income tax assets and liabilities for the year ended 31st March, 2026

Particulars	As at 1st April, 2025	Recognized in the profit or loss	Recognized in OCI	As at 31st March, 2026
Deferred tax liabilities (A)				
Fair value changes on Equity Instruments through other comprehensive income	-	-	-	-
Property, Plant and Equipment				
Provision for Employee Benefits	42.43	54.40	-	96.83
Deferred tax assets (B)				
Others			0.10	0.10
Deferred tax liabilities (Net) (A-B)	-	-		-
	42.43	**54.40**	**0.10**	**96.93**

The following is the analysis of the deferred income tax asset/(liability)presented in the balance sheet
ii. Movement in deferred income tax assets and liabilities for the year ended 31st March, 2025

Particulars	As at 1st April, 2024	Recognized in the profit or loss	Recognized in OCI	As at 31st March, 2025
Deferred tax liabilities (A)				
Fair value changes on Equity Instruments through other comprehensive income				
Property, Plant and Equipment	-	-	-	-
Deferred tax assets (B)	32.73	9.70	-	42.43
Others				
Deferred tax liabilities (Net) (A-B)	-	-		-
	32.73	**9.70**	-	**42.43**

eferred tax assets and liabilities have been set off as they are governed by the same taxation laws.

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SUPREME COMMERCIAL ENTERPRISES LTD.
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Consolidated Notes to the Standalone Financial Statements for the year ended March 31,2026

(Amount Rs. In Lakh unless otherwise stated)

Note 17: Non Current Borrowings

Particulars		As at 31st March 2026	As at 31st March 2025
Financial liabilities at amortised cost			
Term Loan : @	**From Banks (Secured)**		
	- HDFC Bank Ltd	46.89	
Car Loan : #	- HDFC Bank Ltd	7.83	-
		54.72	-

'@ Term Loan limit sanctioned by HDFC Bank Ltd are secured by first charge over entire fixed assets, present and future, including equitable mortgage of factory, Land & Building in the name of company situated at Plot no- 219-220 & 236-237 Sector-58, Urban Estate, Faridabad measuring 7200 sq mtrs. Extension of charge on the company's entire current assets, present and future goods, stock in process, stores and spares, packing material and Books Debts. Rupee Term loan is also secured by the personal guarantees of Shri Mohinder Kumar Gupta, Shri Samir Gupta, Sh. Abhishek Gupta and Shri Pulkit Goel Directors of the company

Vehicle Loans are secured by hypothecation of specific vehicles purchased.

Notes - 18 Other Non-Current Financial Liabilities

Particulars	As at 31st March 2026	As at 31st March 2025
Creditors for Capital payables	0.04	4.24
Provision for Gratuity	8.43	7.51
Provision for '- Leave Encashment	2.27	-
	10.74	**11.75**

Note 19: Borrowings

Particulars	As at 31st March 2026	As at 31st March 2025
Financial liabilities at amortised cost		
Loans Repayable on Demand		
From Banks (Secured)		
Working Capital Loans - HDFC Bank Ltd	76.10	106.34
urrent Maturities of Long-Term Debt		
erm Loan	1.75	-
r Loan	1.64	-
	79.49	**106.34**

ails of Security for the Secured Short-Term Borrowings:
king Capital limits secured by hypothecation of First Charge on the entire current assets of the company, present and future, including stocks of raw erial, finished goods, stocks in process, stores and spares, packing materials and Books Debts. Second charge over entire fixed assets, present and e, including equitable mortgage of factory, Land & Building in the name of company situated at Plot no- 219-220 & 236-237 Sector-58, Urban Estate, abad measuring 7200 sq mtrs. The Working Capital limits are secured by the guarantees of Shri Mohinder Kumar Gupta, Shri Samir Gupta, Sh. hek Gupta and Shri Pulkit Goel Directors of the company

0: Trade payables

lars	As at 31st March 2026	As at 31st March 2025
outstanding dues of micro enterprises and small es		
outstanding dues of creditors other than micro s and small enterprises	252.21	138.80
e to directors or other officers of the company or either severally or jointly with any other person or firms or private companies in which any director or a director or a member		
	252.21	**138.80**

SUPREME COMMERCIAL ENTERPRISES LTD.
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(Amount Rs. In Lakh unless otherwise stated)

Trade Payables ageing schedule is as under:

Particulars	Outstanding for following periods from due date of payment					Total
	Not due #	Less than 1 year	1-2 years	2-3 years	More than 3 years	
As at 31st March 2026						
(i)Undisputed dues- MSME	-	-	-	-	-	-
(ii) Undisputed dues-Others	252.21					252.21
(iii) Disputed dues –MSME	-	-	-	-	-	-
(iv)Disputed dues -Others	-	-	-	-	-	-
As at 31st March 2025						
(i)Undisputed dues- MSME	-	-	-	-	-	-
(ii) Undisputed dues-Others	138.80					138.80
(iii) Disputed dues –MSME	-	-	-	-	-	-
(iv)Disputed dues -Others	-	-	-	-	-	-

includes unbilled payables

Refer note 37(A) for classification of financial liabilities
Refer note 38 for information about the market risk and liquidity risk in respect of financial liabilities

Disclosure as required under Micro, Small and Medium Enterprises Development Act, 2006

Particulars	As at 31st March 2026	As at 31st March 2025
a) The amount remaining unpaid to any supplier at the end of each accounting year		
(i) Principal	-	-
(ii) Interest	-	-
b) The amount of interest paid by the buyer in terms of section 16 of the Micro, Small and Medium Enterprises Development Act, 2006, along with the amount of the payment made to the supplier beyond the appointed day during each accounting year	-	-
c) The amount of interest due and payable for the period of delay in making payment (which has been paid but beyond the appointed day during the year) but without adding the interest specified under the Micro, Small and Medium Enterprises Development Act, 2006;	-	-
(d) Interest accrued and remaining unpaid at the end of the year		
- Interest accrued during the year	-	-
- Interest remaining unpaid as at the end of the year	-	-
(e) The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues above are actually paid to the small enterprise, for the purpose of disallowance of a deductible expenditure under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.	-	-

Note: The amounts have been determined to the extent such parties have been identified on the basis of information available with the company.

Note 21: Other Current financial liabilities

Particulars	As at 31st March 2026	As at 31st March 2025
Financial liabilities at amortised cost		
Dues to employees	62.08	25.26
	62.08	**25.26**

Refer note 37(A) for classification of financial liabilities
Refer note 38 for information about the market risk and liquidity risk in respect of financial liabilities

Note 22: Other current liabilities

Particulars	As at 31st March 2026	As at 31st March 2025
Statutory Remittance	35.68	26.15
From Directors	0.08	0.08
From Related Parties	114.67	309.98
Others	37.51	141.29
	187.93	**477.50**

P. D. Mittal & Co. Darya Ganj New Delhi 110002 Chartered Accountants

SUPREME COMMERCIAL ENTERPRISES LTD.
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(Amount Rs. In Lakh unless otherwise stated)

Note 23: Revenue from operations

Particulars		For the year ended 31st March 2026	For the year ended 31st March 2025
Sales		480.31	310.22
Less : GST recovered		-	23.20
Less : L D Penalty		-	24.28
Scrap Sales		15.45	15.00
Net Sales	A	**495.76**	**277.74**
Other operating revenues			
Sale of services#		344.92	341.31
Job work charges received		300.73	172.12
Export Incentive		7.98	6.24
	B	**653.63**	**519.67**
	A+B	**1,149.39**	**797.41**

 # Disclosures as per Ind AS 115 " Revenue from Contracts with Customers"

(i) Disaggregation of revenue for contract with customers

(a) Sale of Products/ Services

Particulars	For the year ended 31st March 2026	For the year ended 31st March 2025
Sales	495.76	277.74
Manpower Supply	344.92	341.31
Job work charges received	300.73	172.12
Export Incentive	7.98	6.24
Total	**1,149.39**	**797.41**

(b) Geographical

Particulars	For the year ended 31st March 2026	For the year ended 31st March 2025
Revenue from customers within India	1,149.39	797.41
Revenue from customers outside India	-	-
Total	**1,149.39**	**797.41**

(c) Timing of Revenue Recognition

Particulars	For the year ended 31st March 2026	For the year ended 31st March 2025
Revenue from Goods transferred to customers at point of time	495.76	277.74
Revenue from service rendered to customers at point of time	645.65	513.43
Revenue from service rendered to customers over the period	-	-
Total	**1,141.41**	**791.16**

(ii) Trade receivables and Contract Balances

The company classifies the right to consideration that are unconditional in exchange for deliverables as receivable. Trade receivables are presented net of impairment in balance sheet.

The balances of trade receivables and advance from customers (contract liabilities) at the beginning and end of the reporting period have been disclosed at note no. 9 and 17 respectively.

The revenue recognised during the year ended 31st March 2026 includes revenue against advances from customers amounting to Rs. NIL Lacs (Previous Year Rs.NIL lacs) at the beginning of the year.

(iii) Performance obligations and remaining performance obligations

The remaining performance obligation disclosure provides the aggregate amount of the transaction price yet to be recognized as at the end of the reporting period and an explanation as to when the Company expects to recognize these amounts in revenue.

The revenue of Nil has been recognised during the year ended 31st March 2026 (previous year Nil) against performance obligations satisfied (or partially satisfied) in previous periods.

(iv) Reconciliation of revenue from contract with customer

Particulars	For the year ended 31st March 2026	For the year ended 31st March 2025
A. Revenue from contract with customer as per the contract price	1,149.39	797.41
B. Adjustments made to contract price on account of :-		
-Discounts / Rebates/Others	-	-
Revenue from contract with customer (A-B)	**1,149.39**	**797.41**

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Note 24: Other income

Particulars	For the year ended 31st March 2026	For the year ended 31st March 2025
Interest Income on financial assets carried at amortised cost		
- From fixed deposits	3.61	1.33
- From others	0.41	0.30
-Rental income	1.80	2.70
-Profit on Sale of Investment	-	17.24
-Exchange Gain & Loss	9.74	1.77
-Other Income	0.40	-
	15.96	**23.35**

Note 25: Cost of Materials Consumed

Particulars	For the year ended 31st March 2026	For the year ended 31st March 2025
Opening Stock	0.00	0.00
Add : Cost of Material Consumed	242.55	270.75
	242.55	270.75
Less : Closing Stock	0.00	0.00
Cost of Materials Consumed	**242.55**	**270.75**

Note 26: Change in Inventories of Finished Goods, Work in Progress and Stock in Trade

Particulars	For the year ended 31st March 2026	For the year ended 31st March 2025
Inventories at the end of the year		
Stock-in-Trade / Job Work	186.30	213.57
Inventories at the begning of the year		
Stock-in-Trade / Job Work	213.57	64.47
Net (Increase) / Decrease	**27.28**	**(149.10)**

Note 27: Employee benefits expense

Particulars	For the year ended 31st March 2026	For the year ended 31st March 2025
Salaries and wages	423.65	392.47
Contribution to Provident and Other Funds	28.49	29.70
Staff Welfare Expenses	2.19	3.25
Gratuity	-	2.36
	454.33	**427.78**

Note 28: Financial Costs

Particulars	For the year ended 31st March 2026	For the year ended 31st March 2025
Interest on Term Loan	0.32	1.32
Interest on Car Loan	0.08	-
Interest on Working Capital Loan	7.79	6.68
Interest on Unsecured Loans	19.40	29.83
Bank Charges	1.95	0.93
	29.55	**38.77**

Note 29: Other expenses

Particulars	For the year ended 31st March 2026	For the year ended 31st March 2025
Consumption of Stores and Spare Parts	39.45	28.46
Freight Inwards Charges	1.36	3.58
Machining Charges	14.47	4.82
Oils & Lubricants	3.04	2.42
Power & fuel	28.51	22.48
Audit fee	0.08	0.08
Travelling and Conveyance Expenses	2.07	2.25
Foreign Travelling & Conveyance (Directors)	5.18	0.47
Festival Celebration Expenses	1.79	1.44
General Expenses	0.53	1.03
Misc Expenses	0.27	0.18

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Filing Fee	0.04	0.03
Insurance Charges	3.07	3.66
Interest on Govt Dues	0.38	0.16
ISO Expenses	0.15	0.04
Pooja Expenses	0.15	0.20
Postage & Stamps	0.27	0.23
Printing & Stationery	0.37	0.37
Listing Fee	0.55	0.55
Professional & Consultancy Charges	1.15	2.97
Rates & Taxes	0.37	0.35
Repairs and Maintenance - Building	1.10	0.06
Repairs and Maintenance - Computer	0.10	0.10
Repairs and Maintenance - Vehicle	0.13	0.51
Repairs and Maintenance - Electrical	2.95	2.45
Repairs and Maintenance - Mechanical	11.66	10.89
Rent Paid	2.16	2.16
Annual Maintenance Contract Charges	2.72	3.18
Expected Credit Loss on Adavances	1.41	
Subscription & Membership Fee	0.11	0.09
Telephone Expenditure	0.36	0.33
Testing Charges	0.41	0.77
Water Charges	0.04	0.10
Director Remuneration	57.09	25.93
Sales Promotion Expneses	0.06	0.06
Commission on Sales	12.38	4.62
Freight & Forwarding	0.66	-
Adverttisement	0.78	0.85
Total	197.37	127.86

Note 30: Current tax liabilities/assets (net) and tax expense
A. Current tax liabilities/assets (net)

Particulars	**As at 31st March 2026**	**As at 31st March 2025**
i. Current tax assets (net)	-	-
Total	-	-
ii. Current tax liabilities (net)		
Provision for income tax	-	-
Total	-	-

B. Tax expense

Particulars	**For the year ended 31st March 2026**	**For the year ended 31st March 2025**
A) Tax expense recognised in Profit or Loss		
Current tax expense	30.16	7.97
Tax adjustment relating to earlier years	0.52	0.38
Deferred Tax	54.40	9.70
	85.08	**18.06**
B) Tax expense recognised in Other Comprehensive Income		
Current Tax	-	-
Deferred tax	0.10	-
	0.10	-

C. Reconciliation of the tax expenses and the accounting profit for the year is as follow

Numerical reconciliation of tax expense applicable to profit before tax at the latest statutory enacted tax rate in India to income tax expense reported is as follows:

Particulars	**For the year ended 31st March 2026**	**For the year ended 31st March 2025**
Accounting profit before tax	169.95	61.13
Statutory income tax rate	25.168	25.168
Tax as per accounting profit (A)	**42.77**	**15.39**

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Add/(Less) :		
Effect of expenses that are not deductible in determining taxable profit	0.02	-
Effect of incomes that are not chargable to tax on account of carried forward losses	-	-
Effect of tax adjustment relating to earlier years	0.52	0.38
Tax rate differential on Capital Gain on Sale of Land		(0.44)
Adjustment of brought forward losses and unabsorbed depreciation		-
Others	41.76	2.73
Total (B):	**42.30**	**2.67**
Income Tax expense recognized for the year (A+B)	**85.08**	**18.06**

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Note 31: Earnings per share

Particulars	**For the year ended 31st March 2026**	**For the year ended 31st March 2025**
Profit attributable to equity shareholders of the company	84.87	43.07
Weighted average number of equity shares for basic/dilluted earning per share *	535,749	535,749
Basic / diluted earning per share (in Rs.)	15.84	8.04

*** There are no potential equity shares**

Note 32: Contingent liabilities and Commitments

Particulars	**As at 31st March 2026**	**As at 31st March 2025**
Contingent Liabilities	Nil	Nil
Commitments		
Estimated value of contracts remaining to be executed on capital account and not provided (net of advances)	Nil	Nil

Note 33: Related party transactions

(A) Name and relation of related parties

Key Management Personnel	Abhishek Gupta Rekha Gupta Girish Mohan Ganeriwala Sita Ram Gupta Sunil Kumar Roy Ashok Kumar Narula
Associate company	Star Wire (India) Engineering Ltd
Enterprises in which KMP is able to exercise significant influence and with whom transactions have been taken place during the year	Star Wire (India) Limited Supersigma Alloys & Forggings Pvt. Ltd.
Key Management Personnel	Avantika Gupta-CFO Ishika Garg-CS & Compliance Officer

(B) Transactions during the year with related parties

Party Name	**Relationship**	**Nature of Transaction**	**Year ended 31st March, 2026**	**Year ended 31st March, 2025**
Star Wire India Limited	Enterprises in which KMP is able to exercise significant influence and with whom transactions have been taken place during the year	Manpower Supply	344.92	341.31
		Rent Received	120.00	2.10

Supersigma Alloys & Forggings Pvt. Ltd.	Enterprises in which KMP is able to exercise significant influence and with whom transactions have been taken place during the year	Rent Received	60.00	60.00
Ishika Garg	KMP	Salary Paid	11.45	10.38
Avantika Gupta	KMP	Salary Paid	6.00	6.00

(C) Details of Outstanding balances as at the end of year

Party Name	Relationship	Nature of Transaction	Year ended 31st March, 2026	Year ended 31st March, 2025
Star Wire India Limited	Enterprises in which KMP is able to exercise significant influence and with whom transactions have been taken place	Trade Receivable (refer note 9)	35.48	33.17
Ishika Garg	Key Management	Salary Paid	0.89	0.73
Avantika Gupta	Key Management	Salary Paid	0.50	0.50

Note 34: Segment Information

The Company is currently engaged in the business of supply of Manpower .The directors of the Company have been identified as the Chief Operating Decision Makers (CODM), who evaluate the Company's performance, allocate resources based on the analysis of the various performance indicators of the Company as a single unit. Therefore, there is only one reportable segment for the Company.

Geographical Information:
The Company is domiciled in India. The company operates in two principal geographical areas i.e India and outside India.

Particulars	For the year ended 31st March 2026	For the year ended 31st March 2025
Revenue from Supply of Services		
Within India	1,149.39	797.41
Outside India	-	-
Total Revenue	**1,149.39**	**797.41**

The Company's revenue from sale of Products/Services from external customers by location of the customers is as follows:-

Location of Customer	For the year ended 31st March 2026	For the year ended 31st March 2025
India	1,149.39	797.41
Outside India	-	-
Total	**1,149.39**	**797.41**

Information about major customers i.e. customers those contributes 10% or more of company's total revenue

Particulars	For the year ended 31st March 2026	For the year ended 31st March 2025
Supply of Services		
No. of Customer	1.00	1.00
Revenue	1,149.39	797.41

Note 35: Leases

Company as lessee
Rental expense recognized for short-term leases is Rs. 2.16 lacs during the year ended 31st March, 2026 (31st March 25: Rs. 2.16 lacs) has been disclosed as rent under the head 'Other expenses' in the Statement of profit and loss.

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Note 36: Capital management
(a) Risk Management

The company's objective when managing capital are to i) Safeguard their ability to continue as a going concern, so that they can continue to provide returns for shareholders and benefits for other stakeholders, and (ii) Maintain an optimal capital structure to reduce the cost of capital.

In order to maintain or adjust the capital structure, the company may adjust the amount of dividends paid to shareholders, return capital to shareholders, issue new shares or sell assets to reduce debt.

The Company monitors capital using a gearing ratio, which is 'Net debt' to 'Total Equity' (net debt include interest bearing borrowings including lease obligation less cash and cash equivalents and other bank balances)

The Company is not subject to any externally imposed capital requirements.

Gearing ratio i.e. 'Net debt' to 'Total Equity'
In the absence of any debt, the said ratio is not applicable

No changes were made in the objectives, policies or processes for managing capital during the years ended 31 March 2026 and 31 March 2025.

Note 37: Financial instruments
A. Classification of financial Instruments
The following table present the carring value of each category of financial assets and liabilites :

As at 31st March 2026

Particulars	Carrying amount			Total Carrying Amount
	at Amortised cost*	At fair value through OCI	At fair value through profit or loss	
Financial assets				
Investments (refer note 5) #				
-Equity instruments	-	-	-	-
Loans (refer note 5 & 11)	3.05	-	-	3.05
Trade receivables (refer note 9)	231.59			231.59
Cash and Cash Equivalents (refer note 10)	36.67	-	-	36.67
Bank balances other than cash and cash equivalents (refer note 10A)	37.51	-	-	37.51
Other current Financial Assets (Refer note 12)	3.72	-	-	3.72
Other Non-current financial assets (Refer note 6)	33.33	-	-	33.33
Total	**345.87**	**-**	**-**	**345.87**
Financial Liabilities				
Borrowings (refer note 17,19)	134.21	-	-	134.21
Trade Payables (refer note 20)	252.21	-	-	252.21
Other Financial Liabilities (refer note 18 , 21)	72.82	-	-	72.82
Total	**459.24**		**-**	**459.24**

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As at 31st March 2025

Particulars	Carrying amount			Total Carrying Amount
	at Amortised cost*	At fair value through OCI	At fair value through profit or loss	
Financial assets				
Investments (refer note 5) #				
-Equity instruments	-	-	-	-
Loans (refer note 5 & 11)	2.65	-	-	2.65
Trade receivables (refer note 9)	238.36			238.36
Cash and Cash Equivalents (refer note 10)	67.65	-	-	67.65
Bank balances other than cash and cash equivalents (refer note 10A)	23.92	-	-	23.92
Other current Financial Assets (Refer note 12)	0.62	-	-	0.62
Other Non-current financial assets (Refer note 6)	5.29	-	-	5.29
Total	**338.49**	-	-	**338.49**
Financial Liabilities				
Borrowings (refer note 17,19)	106.34	-	-	106.34
Trade Payables (refer note 20)	138.80	-	-	138.80
Other Financial Liabilities (refer note 18 , 21)	37.01	-	-	37.01
Total	**282.15**	-	-	**282.15**

Investment value excludes investment in associates of Rs. NIL (March 31, 2025: Rs. NIL) which are carried at cost as per Ind AS 27 "Separate Financial Statements".

B. Fair value Measurement
(i) Fair Value hierarchy
The fair values of the financial assets and liabilities are defined as the price that would be received on sale of an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The below is the fair value measurement hierarchy used by the Company to determine the fair value of financial instruments, grouped into Level 1 to Level 3 :-

Level 1 - This level of hierarchy includes assets or liabilities that are measured by reference to quoted prices (unadjusted) in active markets for identical assets or liabilities

Level 2 – This level of hierarchy includes assets or liabilities that are measured using inputs, other than quoted prices included within Level 1, that are observable either directly (i.e; as prices) or indirectly (i.e; derived from prices)

Level 3 - This level of hierarchy includes assets or liabilities that are measured using inputs that are not based on observable market data (unobservable inputs). Fair values are determined in whole or in part, using a valuation model based on assumptions that are neither supported by prices from observable current market transactions in the same instrument nor are they based on available market data

As at 31st March, 2026

Particulars	Carrying amount	Fair value		
		Level 1	Level 2	Level 3
Financial assets				
Investments (refer note 5) #				
-Equity instruments	-	-	-	-
Loans (refer note 5 & 11)	3.05	-	-	3.05
Trade receivables (refer note 9)	231.59	-	-	231.59
Cash and Cash Equivalents (refer note 10)	36.67	-	-	36.67
Bank balances other than cash and cash equivalents (refer note 10A)	37.51	-	-	37.51
Other current Financial Assets (Refer note 12)	3.72	-	-	3.72
Other Non-current financial assets (Refer note 6)	33.33	-	-	33.33
Total	**345.87**	-	-	**345.87**
Financial Liabilities				
Borrowings (refer note 17,19)	134.21	-	-	134.21
Trade Payables (refer note 20)	252.21	-	-	252.21
Other Financial Liabilities (refer note 18 , 21)	72.82	-	-	72.82
Total	**459.24**	-	-	**459.24**

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As at 31st March, 2025

Particulars	Carrying amount	Fair value		
		Level 1	Level 2	Level 3
Financial assets				
Investments (refer note 5) #				
-Equity instruments	-	-	-	-
Loans (refer note 5 & 11)	2.65	-	-	2.65
Trade receivables (refer note 9)	238.36	-	-	238.36
Cash and Cash Equivalents (refer note 10)	67.65	-	-	67.65
Bank balances other than cash and cash equivalents (refer note 10A)	23.92	-	-	23.92
Other current Financial Assets (Refer note 12)	0.62	-	-	0.62
Other Non-current financial assets (Refer note 6)	5.29	-	-	5.29
Total	338.49	-	-	338.49
Financial Liabilities				
Borrowings (refer note 17,19)	106.34	-	-	106.34
Trade Payables (refer note 20)	138.80	-	-	138.80
Other Financial Liabilities (refer note 18 , 21)	37.01	-	-	37.01
Total	282.15	-	-	282.15

Fair value of the financial assets and liabilities measured at amortized cost

The carrying value of financial assets and liabilities measured at amortised cost approximates its fair value.

Reconciliation of Level 3 fair value measurements

Particulars	Year ended 31st March 2026	Year ended 31st March 2025
As at the beginning	-	-
Purchase		-
On account of composite scheme of arrangement (refer footnote to note 5)		-
Sale	-	-
Gain / (loss) recognised in OCI	-	-
As at the end	-	-

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Note 38: Financial risk management

The principal financial assets of the Company include trade and other receivables, loans and cash and bank balances. The principal financial liabilities of the company include loans and borrowings, trade and other payables.

The Company is exposed to market risk (including foreign currency risk, interest rate risk and other price risk), credit risk and liquidity risk. The Company's senior management oversees the management of these risks. There are appropriate policies and procedures in place through which such financial risks are identified, measured and managed by the Company. The Board of directors are regularly apprised of these risks and measures used to mitigation these risks.

(A) Market Risk:

Market risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market prices. Market prices comprise three types of risk: foreign currency risk, interest rate risk and securities price risk.

(i) Foreign Currency Risk:

company does not have transaction in foreign currencies and hence the company is not exposed to currency risk

(ii) Interest Rate Risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will flctuate because of changes in market interest rates. The Company's exposure to the risk of changes in market interest rates relates primarily to the assets and debt obligations with floating interest rates.

(a) Interest Risk Exposure:

The exposure of the company's borrowings to interest rate changes at the end of the reporting period are as follows:

Particulars	As at 31st March 2026	As at 31st March 2025
Variable Rate Instruments		
I. Assets		
Loans	3.05	2.65
I. Liabilities		
Borrowings	-	-

(b) Senstivity analysis for variable rate instruments

The below would be the impact on Profit before tax and total equity due to 50 basis point change in interest rates

Particulars	Impact {Increase/(decrease)}	
	For the year ended 31st March 2026	For the year ended 31st March 2025
Increase in interest rate by 50 basis points		
I. Assets	0.02	0.01
I. Liabilities	-	-
Decrease in interest rate by 50 basis points		
I. Assets	(0.02)	(0.01)
I. Liabilities	-	-

(iii) Securities Price Risk:

The company's exposure to securities price risk arises from the investments held by company classified at fair value through other comprehensive income. The table below summaries the impact of increase/decrease in the prices of investments held at the end of the year on the company's total comprehensive income and other equity for the year. The analysis is based on the assumption that prices of investments are increased or decreased by 5% with all other variables held constant:

Particulars	Impact {Increase/(decrease)}	
	For the year ended 31st March 2026	For the year ended 31st March 2025
Increase in price by 5%	-	-
Decrease in price by 5%	-	-

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(B) Credit Risk:

Credit risk refers to the risk of default on its obligation by the counterparty resulting in a financial loss. The exposure to the credit risk at the reporting date is primarily from loans, cash and cash equivalents and investments.

The Company's maximum exposure to credit risk as at 31st March 2026, 31st March 2025 is the carrying value of the financial assets.

As at the end of the reporting period, all the investments have been fair valued and trade receivables, loans and bank balances are considered to be good and no allowance for expected credit loss is required.

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Note 39: Reconciliation of cash flow from financing activities
(Changes in liabilities arising from financing activities, including changes arising from cash flows and non-cash changes)

Particulars	For the year ended 31st March 2026		For the year ended 31st March 2025	
	Current Borrowings	Non current Borrowings (incl currrent maturities)	Current Borrowings	Non current Borrowings (incl currrent maturities)
Opening Balance	-	-	-	-
Changes during the year				
a) Changes from financing cash flow	-	-	-	-
b) the effect of changes in foreign exchanges rates	-	-	-	-
c) Changes in fair value	-	-	-	-
d) Other Changes	-	-	-	-
Closing Balance	-	-	-	-

Note 40: Financial ratios

Particulars	Numerator	Denominator	As at and Year ended 31st March 2026	As at and Year ended 31st March 2025	Variance	Reasons for variance more than 25%
Current Ratio (in times)	Current assets	Current liabilities	1.11	0.85	29.78%	
Debt – Equity Ratio (in times)	Short & Long Term Borrowings	Total Equity	NA	NA	NA	
Debt Service Coverage Ratio (in times)	Profit before interest, tax and depreciation &	Interest+Current maturities of long term borrowings	NA	NA	NA	
Return on Equity (ROE) (in %)	Profit after Tax	Average Shareholder's Equity	4.48%	2.35%	90.37%	
Inventory turnover ratio (in times)	Cost of Goods sold	Average inventory	NA	NA	NA	
Trade receivables turnover ratio (in times)	Revenue from sale of goods	Average Trade Receivable	4.89	3.82	27.94%	
Trade payables turnover ratio (in times)	Purchases of goods and services	Average Trade Payables	NA	NA	NA	
Net capital turnover ratio (in times)	Revenue from operations	Average Working Capital	(46.40)	(5.22)	788.97%	The ratio has increased due to Current year working capital increase
Net profit ratio (in %)	Profit after Tax	Revenue from	7.38%	5.40%	36.70%	
Return on capital employed (ROCE) (in %)	Profit before interest and taxes	Total Equity + Short & Long Term Borrowings	8.53%	3.30%	158.48%	
Return on Investment(ROI) (in %)	Income generated from investments	Average investments	NA	NA	NA	

Note 41: Details of loans given, investments made and guarantees given covered under section 186(4) of the Companies Act, 2013

Particulars	For the year ended 31st March 2026	For the year ended 31st March 2025
i. Loans given		
As at the beginning of the year	-	-
Loan given during the year	-	-
Loan received back during the year	-	-
Interest on loan (net of TDS)	-	-
As at the end of the year	-	-
ii. Investments made		
As at the beginning of the year	148.91	148.91
Investments during the year	-	-
Investments sold during the year	-	-
Gain/(loss) on fair valuation of such investments		-
As at the end of the year	148.91	148.91

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Note 42 : Additional Regulatory Information

(i) There is no immovable property the title deed of which is not held in the name of Company as on the reporting date.

(ii) The Company has not revalued its Property, Plant and Equipment.

(iii) The Company has not given any loans or advances in the nature of loans to its promoters, directors, KMPs and the related parties that are repayable on demand or without specifying any terms or period of repayment .

(iv) There is no Benami property held by the Company as on reporting date and no proceedings have been initiated agaisnt the Compnay for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder

(v) The Company has not been declared wilful defaultler by any bank, financial institution or other lender during the reporting period.

(vi) The Company did not have any transactions with companies struck off under Section 248 of the Companies Act, 2013 or Section 560 of Companies Act, 1956.

(vii) There is no charge or satisfaction yet to be registered with ROC beyond the statutory period

(viii) The Company has complied with the number of layers prescribed under clause (87) of section 2 of the Act read with the Companies (Restriction on number of Layers) Rules, 2017 during the Reporting Period

(ix) During the year, the Company has not surrendered or disclosed any income in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961). Accordingly, there are no transaction which are not recorded in the books of accounts.

(x) Utilisation of Borrowed funds and share premium:

(1) The company has not advanced or loaned or invested funds (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries") with the understanding (whether recorded in writing or otherwise) that the Intermediary shall:

a) directly or indirectly lend or invest in other person or entities identified in any manner whatsoever by or on behalf of the company (Ultimate

b) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.

(2) The company has not received any fund from any person or entity, including foreign entities (Funding parties) with the understanding (whether recorded in writing or otherwise) that the company shall.

a) directly or indirectly lend or invest in other person or entities identified in any manner whatsoever by or on behalf of the funding party (Ultimate Beneficiaries) or

b) provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

(xi) The company has not traded or invested in Crypto currency or Virtual Currency during the financial year.

(xii) The Company meeting the applicable threshold under Section 135 of the Companies Act, 2013 ("Act") read with related rules thereto, is mandatorily required to spent at least 2% of its average net profit for the immediately preceding three financial years on Corporate Social Responsibility (CSR) activities. The said provisions are not applicable to the Company.

(xiii) The figures for the corresponding previous year have been regrouped / reclassified wherever necessary, to make them comparable.

Note 43: The company did not have any long-term contracts including derivative contracts for which for which there were any material foreseeable losses.

Note 44: There are no amounts that are due to be transferred to the Investor Protection Fund in accordance with relevant provisions of the Companies act 2013 and rules made thereunder.

For P. D. Mittal & Co.
Chartered Accountants
Registration No. 011320N

(P.D. Mittal)
Partner
Membership No. 008459
Place : New Delhi
Date: 29-05-2026

For and on behalf of the Board

Sita Ram Gupta
Director
DIN No. 00053970
Date: 29-05-2026

Rekha Gupta
Director
DIN:00054073
Date: 29-05-2026

Ishika Garg
CS & Compliance Officer
Dated : 29-05-2026

Avantika Gupta

Avantika Gupta
Chief Financial Officer
Dated:29-05-2026