

Independent Auditor's Limited Review Report on the Quarterly and Year to Date Unaudited Standalone Financial Results of M/s. Supreme Commercial Enterprises Limited pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

Review Report to,
The Board of Directors,
M/s. Supreme Commercial Enterprises Limited

1. We have reviewed the accompanying unaudited standalone financial results of M/s. Supreme Commercial Enterprises Limited ('the Company') for the quarter ended June 30, 2026 and year to date from April 01 to June 30, 2026 together with notes thereon (herein after referred to as 'the Statement'), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the Regulation) as amended, read with SEBI Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 ('the Circular').
2. This Statement, which is the responsibility of the Company's management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS -34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations and Regulation 52(4) as per SEBI Circular SEBI/HO/DDHS/DDHS/CIR/P/2019/115 dated 22 October 2019, as amended. Our responsibility is to issue a report on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410 "Review of Interim Financial Information Performed by the independent Auditor of the Entity," issued by Institute of Chartered Accountants of India. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the statement is free of material misstatement. A review is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with applicable accounting standards and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Regulation 52(4) as per SEBI Circular SEBI/HO/DDHS/DDHS/CIR/P/2019/115 dated 22 October 2019 as amended including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: New Delhi
Dated: 13.08.2026

For P.D. Mittal & Company
Chartered Accountants



P.D. Mittal
Chartered Accountant
Membership no. 009459
FRN: 11320N

SUPREME COMMERCIAL ENTERPRISES LIMITED

Regd. Office- Y-4-A-C, Loha Mandi, Naraina, New Delhi-110028
PH NO: 9350150766 EMAIL ID:-supremecommercial@gmail.com
CIN: L51909DL1983PLC016724

Statement of Standalone Un-audited Results for the Quarter Ended 30th June, 2026

(Rs. In Lacs)

Particulars	3 months ended (30/06/2026)	3 months ended (31/03/2026)	Corresponding 3 months ended in the previous year (30/06/2025)	Year ended (31/03/2026)
(Refer Notes Below)	(Un-audited)	(Audited)	(Un-audited)	(Audited)
1. Income from Operations				
(a) Net Sales/Income from Operations (Net of excise duty)	87.29	83.99	77.36	344.92
(b) Other Operating Income	1.43	1.63	0.98	5.10
Total income from Operations (net)	88.71	85.62	78.34	350.02
2. Expenses				
(a) Cost of Materials consumed		-	0.00	0
(b) Purchase of stock-in-trade		-	0.00	0
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade		-	0.00	0
(d) Employee benefits expense	78.08	81.27	74.92	329.87
(e) Depreciation and amortisation expense		-	0.00	0
(f). Finance Costs		-	0.00	0
(g) Other expenses(Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	13.42	3.63	2.08	9.41
Total Expenses	91.50	84.90	77.00	339.28
3. Profit / (Loss) from ordinary activities before exceptional items (1 -2)	-2.79	0.72	1.34	10.74
4. Exceptional Items			0.00	
5.Profit / (Loss) from ordinary activities before tax (3-4)	-2.79	0.72	1.34	10.74
6. Tax expense			0.39	
- Current tax		0.29	0.34	2.59
- Tax adjustment relating to earlier years		-1.85		-1.85
- Deferred tax				
Total Tax expense	-	-1.56	0.34	0.74
7.Net Profit / (Loss) from ordinary activities after tax (5-6)	-2.79	2.28	1.00	10.00
8. Extraordinary items (net of tax ` expense ____ Lakhs)			0.00	0
9. Net Profit / (Loss) for the period (7 -8)	-2.79	2.28	1.00	10.00



Statement of Standalone Un-audited Results for the Quarter Ended 30th June, 2026

(Rs. In Lacs)

Particulars	3 months ended (30/06/2026)	3 months ended (31/03/2026)	Corresponding 3 months ended in the previous year (30/06/2025)	Year ended (31/03/2026)
10. Share of Profit / (loss) of associates *			0.00	0
11. Minority Interest*			0.00	0
12. Net Profit / (Loss) after taxes, minority interest and share of profit / (loss) of associates (9-10-11) *	-2.79	2.28	1.00	10.00
13. Paid -up equity share capital (Face Value of the Share shall be indicated)	53.57	53.57	53.57	53.57
14. Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year				216.70
15.i Earnings Per Share (before extraordinary items) (of `/- each) (not annualised):				
(a) Basic	-0.52	0.43	0.19	1.87
(b) Diluted	-0.52	0.43	0.19	1.87
16.ii Earnings Per Share (after extraordinary items) (of `/- each) (not annualised):				
(a) Basic	-0.52	0.43	0.19	1.87
(b) Diluted	-0.52	0.43	0.19	1.87
See accompanying note to the Financial Results				

For P.D. Mittal & Company

Chartered Accountants

Darya Gani
New Delhi
110002

P.D. Mittal

Chartered Accountant

FRN: 11320N

Place: Delhi

Date: 13/08/2026

For Supreme Commercial Enterprises Ltd.



(Sita Ram Gupta)

Director

DIN: 00053970

UDIN-26009459LTYYBYB9606

SUPREME COMMERCIAL ENTERPRISES LIMITED
Standalone Statement of Standalone Cash Flow

Amount in lacs

Particular	As on 30 June, 2026	As on 31st March, 2026
A. Cash flow from operating activities:		
Profit before tax	(2.79)	10.74
Adjustments for:		
Depreciation and amortization expenses		
Interest Income	(0.98)	(3.07)
Income tax refund		(0.23)
Profit on sale of investment		-
Rental income from investment property	(0.45)	(1.80)
Operating profit before working capital changes	(4.21)	5.64
Adjustment for		
(Increase)/Decrease in trade and other receivables	31.92	(2.31)
Increase/(Decrease) in trade and other payables	(0.05)	0.02
Increase/ (Decrease) in Other Financial Liabilities	1.39	1.28
Increase/ (Decrease) in other liabilities	(3.60)	0.39
Decrease/ (Increase) in Other Current Financial Assets	-	(0.18)
Decrease/ (Increase) in Other Non- Current Financial Assets	(29.69)	(2.15)
Decrease/ (Increase) in Other Non- Current Loans	(0.91)	(0.30)
Decrease/ (Increase) in Other Current Assets	0.14	0.04
Cash Generated From/(Used In) Operations	(5.00)	2.43
Income Tax (Paid) / Refunds	-	(0.74)
Deffered Tax Liability		
Net cash flow from/ (used in) operating activities (A)	(5.00)	1.68
B. Cash flow from investing activities:		
Interest Income	0.98	3.07
Income tax refund	-	0.23
Rental income from investment property	0.45	1.80
Net cash flow from/ (used in) investing activities (B)	1.43	5.10
C. Cash flow from financing activities		
Proceeds from short term borrowings		
Proceeds from long term borrowings		
Net cash flow from/ (used in) financing activities (C)	-	-
Net increase/(decrease) in cash and cash equivalents (A+B+C)	(3.58)	6.78
Cash and Cash equivalents at the beginning of the year	94.87	88.09
Cash and Cash equivalents at the end of the year	91.30	94.87
Components of cash and cash equivalents		
In current accounts	31.64	36.09
In Fixed Deposit Accounts	59.26	58.39
Cash on hand	0.40	0.40
	91.30	94.87

For Supreme Commercial Enterprises Ltd.

(Sita Ram Gupta)

Director

DIN: 00053970

Dr. P.D. Mittal & Company
Chartered Accountants

(Dr. P.D. Mittal)
New Delhi
110002

Chartered Accountant

FRN: 11320N

Place: Delhi

Date: 13/08/2026

Standalone Statement of Assets and Liabilities pursuant to Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations 2015

Amount in lacs

Particulars	As on 30 Jun, 2026	As on 31st March, 2026
	Unaudited	Audited
Assets		
1 Non - Current Assets		
(a) Property, Plant and Equipment	0.05	0.05
(b) Investment property	1,236.77	1236.77
Financial Assets		
i) Investments in subsidiaries, associate, and joint venture	148.91	148.91
(i) Loans	0.26	0.40
(ii) Others Financial Assets	20.36	25.36
(iii) Other Non-current Assets	5.88	4.62
Total Non-current assets	1412.23	1416.10
2 Current Assets		
(a) Financial Assets		
(I) Trade receivables	3.56	35.48
(II) Cash and cash equivalents	32.04	36.49
(III) Bank balances other than cash and cash equivalents	35.00	30.00
(III) Loans	1.20	1.20
(IV) Other financial assets	33.77	3.57
(b) Other Current Assets	0.16	0.16
Total Current assets	105.72	106.89
TOTAL ASSETS	1517.95	1522.99
II Equity And Liabilities		
1 Equity		
Equity Share Capital	53.57	53.57
Other Equity	1,429.62	1432.41
Total Equity	1483.20	1485.99
Current Liabilities		
(a) Other Financial Liabilities		
-Trade payables		
-Total outstanding dues of micro enterprises and small enterprises		
-Total outstanding dues of creditors other than micro enterprises and small enterprises	0.05	0.10
-Other financial liabilities	24.44	23.13
Other current liabilities	10.27	13.78
Current tax liabilities (net)		
Total Current liabilities	34.75	37.01
(B) Short Tem Provisions		
Total of Equity and Liabilities	1,517.95	1522.99

Note:

- The above financial results were reviewed by the Audit Committee and taken on record by the Board of Directors at its meeting held on **13 Aug, 2026**. The above results have also been reviewed by the Statutory Auditors.
- The Financial results are prepared in accordance with the Indian Accounting Standards (IND AS) as prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015, Companies (Indian Accounting Standards) (Amendment) Rules, 2016 and other accounting principles generally accepted in India.
- The format for Audited/Unaudited financial Results as prescribed in SEBI'S Circular CIR/CFD/CMD/15/2015 dated 30th November, 2015 has been modified to comply with the requirements of SEBI'S Circular dated 5th July 2016, Ind AS and Schedule III (Division II) to the Companies Act, 2013, which are applicable to the Companies that are required to comply with Ind AS.

For P.D. Mittal & Company
Chartered Accountants

For Supreme Commercial Enterprises Ltd.

(Sita Ram Gupta)
Director
DIN: 00053970

Place: Delhi
Date: 13/08/2026

UDIN-26009459LTYYB9606

Independent Auditor's Limited Review Report on the Quarterly and Year to Date Un-audited Consolidated Financial Results of M/s. Supreme Commercial Enterprises Limited pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

Review Report to,
The Board of Directors,
M/s. Supreme Commercial Enterprises Limited

1. We have reviewed the accompanying unaudited consolidated financial results of M/s. Supreme Commercial Enterprises Limited and its associate Company for the quarter ended June 30, 2026 and year to date from April 01, 2026 to June 30, 2026 together with notes thereon (herein after referred to as 'the Statement'), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the Regulation) as amended, read with SEBI Circular No. CIRICFD/CMD114412019 dated March 29, 2019 ('the Circular').
2. This Statement, which is the responsibility of the Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the financial results of the following entities:

Name of the Entity	Relationship
Star Wire (India) Engineering Limited	Associate



P.D. MITTAL & COMPANY,
CHARTERED ACCOUNTANTS,

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

5. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: New Delhi
Dated: 13.08.2026

For P.D. Mittal & Company
Chartered Accountants



[Signature]
P.D. Mittal
Chartered Accountant
Membership no. 009459
FRN: 11320N

SUPREME COMMERCIAL ENTERPRISES LIMITED

Regd. Office- Y-4-A-C, Loha Mandi, Naraina, New Delhi- 110024

Ph No: 9350150766 EMAIL ID:-supremecommercial@gmail.com

CIN: L51909DL1983PLC016724

Statement of Consolidated Un-audited Results for the Quarter Ended 30th June, 2026

(Rs. In Lacs)

Particulars	3 months ended (30/06/2026)	3 months ended (31/03/2026)	Corresponding 3 months ended in the previous year (30/06/2025)	Year ended (31/03/2026)
(Refer Notes Below)	(Un-audited)	(Audited)	(Un-audited)	(Audited)
1. Income from Operations				
(a) Net Sales/Income from Operations (Net of excise duty)	159.89	386.31	202.09	1,149.39
(b) Other Operating Income	1.66	1.36	3.34	15.96
Total income from Operations (net)	161.55	387.67	205.43	1,165.35
2. Expenses				
(a) Cost of Materials consumed	8.35	83.47	26.98	242.55
(b) Purchase of stock-in-trade				
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(42.51)	70.03	(12.43)	27.28
(d) Employee benefits expense	108.02	105.40	99.55	454.33
(e) Depreciation and amortisation expense	10.90	11.62	10.90	44.34
(f) Finance Costs	4.71	7.07	10.53	29.55
(g) Other expenses	47.13	64.93	43.19	197.37
Total Expenses	136.60	342.53	178.73	995.41
3. Profit / (Loss) from operations and exceptional items (1-2)	24.94	45.14	26.71	169.95
4. Exceptional Items				
5. Profit / (Loss) from ordinary activities before tax (3-4)	24.94	45.14	26.71	169.95
6. Tax expense	5.92	56.26	5.67	85.08
7. Net Profit / (Loss) from ordinary activities after tax (5-6)	19.02	(11.13)	21.03	84.87
8. Extraordinary items (net of tax ` expense ____ Lakhs)				
9. Net Profit / (Loss) for the period (7-8)	19.02	(11.13)	21.03	84.87
10. Share of Profit / (loss) of associates *				
11. Minority Interest*				
12. Net Profit / (Loss) after taxes, minority interest and share of profit / (loss) of associates (9-10-11) *	19.02	(11.13)	21.03	84.87
13. Paid-up equity share capital (Face Value of the Share shall be indicated) Face Value of Shares Rs 10	53.57	53.57	53.57	53.57
14. Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year				668.33
15.i Earnings Per Share (before extraordinary items) (of ` __/- each) (not annualised):				
(a) Basic	3.55	(2.08)	3.93	15.84
(b) Diluted	3.55	(2.08)	3.93	15.84
15.ii Earnings Per Share (after extraordinary items) (of ` __/- each) (not annualised):				
(a) Basic	3.55	(2.08)	3.93	15.84
(b) Diluted	3.55	(2.08)	3.93	15.84
See accompanying note to the Financial Results				

For P.D. Mittal & Company

Chartered Accountants

For Supreme Commercial Enterprises Ltd.

(Sita Ram Gupta)

Director

DIN: 00053970

Date: 13/08/2026

UDIN-26009459HZAMLQ8002

SUPREME COMMERCIAL ENTERPRISES LIMITED

Statement of Consolidated Cash Flow

Amount in Lac

Particular	As on 30 Jun, 2026	As on 31st March, 2026
A. Cash flow from operating activities:		
Profit before tax	24.94	169.95
Adjustments for:		
Depreciation and amortization expenses	10.90	44.34
Interest Income	(1.20)	(4.02)
Finance Cost	4.71	29.53
Rental income from investment property	(0.45)	(1.80)
Operating profit before working capital changes	38.91	237.99
Adjustment for		
(Increase)/Decrease in trade and other receivables	131.43	(41.56)
(Increase)/Decrease in Inventories	(44.91)	21.20
Increase/(Decrease) in trade and other payables	(53.44)	111.16
Increase/ (Decrease) in Other Non Current Liabilities & Provisions	0.94	1.04
Increase/ (Decrease) in Other Financial Liabilities	(12.86)	30.13
Increase/ (Decrease) in other liabilities	(9.28)	(279.75)
Increase / (Decrease) in Provisions	-	0.08
Decrease/ (Increase) in Other Current Financial Assets	(29.69)	(0.18)
Decrease/ (Increase) in Other Non- Current Financial Assets	(0.91)	(2.15)
Decrease/ (Increase) in Other Current Assets	0.14	0.04
Decrease/ (Increase) in Other Current Assets	-	-
Cash generated from operations	20.33	77.99
Direct taxes paid (Net of refund, if any)	4.63	30.32
Net Cash from/(used in) operating activities (A)	15.70	47.68
B CASH FLOW FROM INVESTING ACTIVITIES		
Payment for purchase of investments	-	-
Purchase of Plant and Equipment	(2.24)	(37.19)
Amount Received on redemption of preference share	-	-
Decrease/(Increase) in bank balances other than cash and cash equivalents	-	-
Loan given	-	-
Interest Income	1.20	4.02
Income tax refund	-	-
Rental income from investment property	0.45	1.80
Net cash from/(used in) investing activities (B)	(0.59)	(31.36)
C CASH FLOW FROM FINANCING ACTIVITIES		
Repayment of Borrowing-Non Current	15.13	54.72
Borrowing-Current (Net)	(28.90)	(26.86)
Interest Paid	(4.71)	(29.53)
Repayments of long term borrowings	-	-
Net cash from/(used in) financing activities (C)	(18.48)	(1.67)
Net increase/decrease in cash and cash equivalents (A+B+C)	(3.36)	14.64
Cash and cash equivalents at beginning of year	106.83	92.19
Cash and cash equivalents at the end of year	103.47	106.83
Components of cash and cash equivalents		
In current accounts	31.64	47.87
In Fixed Deposit Accounts	71.26	58.39
Cash on hand	0.58	0.58
Total	103.47	106.83
	(0.00)	0.00

For P.D. Mittal & Company
Chartered Accountants

P.D. Mittal
Chartered Accountant
Firm No. 11320N
Place: Delhi
Date: 13/08/2026

UDIN - 26009459HZAMLQ8002

Supreme Commercial Enterprises Ltd.

(Sita Ram Gupta)
Director
DIN: 00053970

Consolidated Statement of Assets and Liabilities pursuant to Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations 2015

Particulars		As on 30 June, 2026	As on 31st March, 2026
		Unaudited	Audited
Assets			
I	Non - Current Assets		
	Property, Plant and Equipment	732.89	742.88
	Investment property	1,236.77	1,236.77
	Capital Work-in-Progress	20.26	18.94
	Intangible Assets	150.05	1.14
	Intangible Assets under Development	-	-
	Financial Assets	-	-
	(i) Loans	0.86	1.00
	(ii) Others Financial Assets	28.54	33.33
	Deferred tax assets (net)	-	-
	Other Non-current Assets	6.02	4.62
	Total Non-current assets	2,175.40	2,038.68
2	Current Assets		
(a)	Inventories	263.73	218.82
(b)	Financial Assets	-	-
	(i) Trade receivables	96.50	231.59
	(ii) Cash and cash equivalents	0.58	36.67
	(iii) Bank Balances	39.15	37.51
	(iv) Bank balances other than cash and cash equivalents	35.00	-
	(iv) Loans	2.10	2.05
	(v) Other financial assets	33.92	3.72
(b)	Other Current Assets	116.15	112.68
	Total Current assets	587.14	643.04
	Total Assets	2,762.54	2,681.71
II	Equity And Liabilities		
1	Equity		
	Equity Share Capital	101.57	53.57
	Other Equity	2,003.98	1,884.04
	Total Equity	2,105.56	1,937.62
2	Non-Current Liabilities		
	Financial Liabilities	-	-
	-Borrowings	69.85	54.72
	-Other Non Current Liabilities	11.08	10.74
	Deferred tax Liabilities (net)	98.22	96.93
	Total Non-current liabilities	179.15	162.39
3	Current Liabilities		
(i)	Financial Liabilities	-	-
(ii)	Borrowings	50.59	79.49
(iii)	Trade Payables	-	-
	-Total outstanding dues of micro enterprises and small enterprises	-	-
	-Total outstanding dues of creditors other than micro enterprises and small enterprises	198.77	252.21
(iv)	Other Financial Liabilities	71.15	62.08
	Other current liabilities	156.76	187.93
	Provisions	0.56	-
(v)	Current tax liabilities (net)	-	-
	Total Current liabilities	477.84	581.71
	Total of Equity and Liabilities	2,762.54	2,681.71

Note:

1. The above financial results were reviewed by the Audit Committee and taken on record by the Board of Directors at its meeting held on 13th Aug, 2026. The above results have also been reviewed by the Statutory Auditors.

2. The Financial results are prepared in accordance with the Indian Accounting Standards (IND AS) as prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015, Companies (Indian Accounting Standards) (Amendment) Rules, 2016 and other accounting principles generally accepted in India.

3. The format for Audited/ Unaudited financial Results as prescribed in SEBI'S Circular CIR/CFD/CMD/15/2015 dated 30th November, 2015 has been modified to comply with the requirements of SEBI'S Circular dated 5th July 2016, Ind AS and Schedule III (Division II) to the Companies Act, 2013, which are applicable to the Companies that are required to comply with Ind AS.

For P.D. Mittal & Company
Chartered Accountants

P.D. Mittal
Chartered Accountant
FRN: 11820N
Place: Delhi
Date: 13/08/2026

For Supreme Commercial Enterprises Ltd.

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

