

SUPERSHAKTI METALIKS LIMITED

Registered Office : 'PREMLATA', 39, Shakespeare Sarani, 2nd Floor, Kolkata - 700 017, West Bengal, Telefax : +91 33 2289 2734/35/36

Date: 25th May, 2026

To,
The Corporate Relationship Department
Bombay Stock Exchange Ltd.
P.J. Towers, Dalal Street,
Mumbai – 400001

Ref No: SML/LODR/COM/FS/001/2026-27
BSE Scrip Code: 541701

Sub: Significant Outcome of the Board Meeting held on 25th May, 2026

Dear Sir/Madam,

Pursuant to Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (hereinafter referred as Listing Regulations) we enclose herewith the following:

1. Auditor's Report on the Standalone & Consolidated Audited Financial Results for the Half year and Financial Year ended 31st March, 2026;
2. Statement showing the Standalone & Consolidated Audited Financial Results for the Half year and Financial Year ended 31st March, 2026;
3. Certificate pursuant to the proviso to Regulation 33(2)(a) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended);
4. Declaration as required under Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) with respect to Audit Report with unmodified opinion on the said Financial Results;
5. The Board of Directors of the Company in its meeting held today has recommended Final Dividend of ₹ 0.50/- per Equity Share having face value of ₹ 10/- each i.e. 5% on the Equity Shares of the Company for the Financial Year 2025-26. The final dividend will be paid after approval of the shareholders at the ensuing Annual General Meeting of the company;
6. Appointment of **S Chhaparia & Associates**, Cost Accountants, Kolkata (Firm Registration No. 101591) as Cost Auditors of the Company to carry out the audit of Cost Records for FY 2026-27, at a remuneration which is subject to the ratification by the Members at the ensuing Annual General Meeting.

Further, in terms of the Code of Conduct of Company adopted under SEBI (Prohibition of Insider Trading) Regulations, 2015 the Trading Window for dealing in the securities of the Company shall continue to remain closed till 27-May, 2026.

The Meeting of the Board of Directors commenced at 06 : 00 P.M. and concluded at 10 : 00 P.M.

For SUPERSHAKTI METALIKS LIMITED



NAVIN AGARWAL
(Company Secretary & Compliance Officer)
Membership No. 17290

Works : Kanjilal Avenue, Opp. DPL Zone "B" Substation, Durgapur - 713210, West Bengal, Phone : +91 343 2552598 / 3284
CIN - L28910WB2012PLC189128, E-mail : supershaktimetaliiks@gmail.com, www.supershaktimetaliiks.com

Independent Auditor's Report on Standalone Financial Results of Supershakti Metaliks Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

**To the Board of Directors of
Supershakti Metaliks Limited**

Opinion

1. We have audited the accompanying statement of standalone annual financial results of **Supershakti Metaliks Limited** (hereinafter referred to as the 'Company') for the year ended March 31, 2026, and the standalone statement of assets and liabilities and standalone statement of cash flows as at and for the year ended on that date, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').
2. In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone annual financial results:
 - (i) are presented in accordance with the requirements of Regulations 33 of the Listing Regulations in this regard; and
 - (ii) give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ("Ind AS") prescribed under Section 133 of the Companies Act, 2013 (the "Act") and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information of the Company for the year ended March 31, 2026, and the standalone statement of assets and liabilities and the standalone statement of cash flows as at and for the year ended on that date.

Basis for Opinion

3. We conducted our audit in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those SAs are further described in the 'Auditor's Responsibilities for the Audit of the Standalone Financial Results' 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 results under the provisions of the Act and the Rules 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 opinion on the standalone financial results.

Management's and Board of Directors' Responsibilities for the Standalone Financial Results

4. These standalone financial results have been prepared on the basis of the standalone annual financial statements. The Company's management and the Board of Directors are responsible for the preparation and presentation of these standalone financial results that gives a true and fair view of the net profit and other comprehensive income and other financial information of the Company and the standalone statement of assets and liabilities and the standalone statement of cash flows in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulations 33 of the Listing Regulations. The management and the Board of Directors of the Company are responsible for 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 the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone annual financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the preparation of the standalone financial results by the Directors of the Company, as aforesaid.



5. In preparing the standalone financial results, the Management and the Board of Directors of the Company are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.
6. The Company's management and Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

7. Our objectives are to obtain reasonable assurance about whether the standalone financial results for the year ended March 31, 2026 as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.
8. 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 results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
 - Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion through a separate report on complete set of financial statements on whether the Company has adequate internal financial controls with reference to the financial statements in place and the operating effectiveness of such controls.
 - Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the standalone financial results made by the Management and Board of Directors.
 - Evaluate the appropriateness and reasonableness of the disclosures made by the Management and the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
 - Conclude on the appropriateness of the Management and Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Company 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 results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
 - Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the standalone financial results represent the underlying transactions and events in a manner that achieves fair presentation.
 - Obtain sufficient appropriate audit evidence regarding the standalone financial results of the Company to express an opinion on the standalone financial results.
9. Materiality is the magnitude of misstatements in the standalone financial results that, individually or in aggregate, make it probable that the economic decisions of a reasonably knowledgeable user of the standalone financial results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements, in the standalone financial results.



10. We communicate with those charged with governance of the Company 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.
11. 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.

Other Matters

12. The standalone financial results include results for the half year ended March 31, 2026 and the corresponding half year ended in the previous year as reported in the Statement are the balancing figures between the audited figures in respect of the full financial year ended March 31, 2026/March 31, 2025 and the published unaudited year to date figures upto the end of the first half year of the current and previous financial year respectively, which were subjected to a limited review by us, as required under the Listing Regulations and not audited.
13. The standalone financial results dealt with by this report have been prepared for the express purpose of filing with stock exchanges. These results are based on the audited standalone annual financial statements of the Company for the year ended March 31, 2026 on which we issued an unmodified audit opinion vide our report dated May 25, 2026.

Our opinion is not modified in respect to the above matters.



For Singhi & Co.
Chartered Accountants
Firm Registration No: 302049E

A handwritten signature in blue ink, appearing to read "Sankar Bandyopadhyay".

Sankar Bandyopadhyay
Partner

Membership Number. 008230
UDIN: 26008230AJAODH8653

Place: Kolkata
Date: May 25, 2026

SUPERSHAKTI METALIKS LIMITED

CIN: L28910WB2012PLC189128

Reg. Office: 39, Shakespeare Sarani, Premlata Building, 2nd Floor, Kolkata-700 017

Statement of Audited Standalone Financial Results for the half year and year ended 31st March, 2026

(Rs. in Lakhs , unless stated otherwise)

Sr. No.	Particulars	Half year Ended on			Year Ended	
		31.03.2026 (Audited) (Refer Note No.6)	30.09.2025 (Unaudited)	31.03.2025 (Refer Note No.6)	31.03.2026 (Audited)	31.03.2025 (Audited)
1	Income					
	Revenue From Operations	37,632.39	32,877.62	38,970.54	70,510.01	73,703.95
	Total Revenue from Operations	37,632.39	32,877.62	38,970.54	70,510.01	73,703.95
2	Other Income	381.66	388.07	407.68	769.73	762.35
3	Total Income (1+ 2)	38,014.05	33,265.69	39,378.22	71,279.74	74,466.30
4	Expenses					
	(a) Cost of Materials Consumed	28,725.23	25,891.08	28,205.23	54,616.31	56,248.78
	(b) Purchase of Stock-in-Trade	-	387.60	1,976.87	387.60	1,976.87
	(c) Change in Inventories of Finished Goods, Work-in-Progress and Stock-in Trade	1,397.65	(871.01)	887.07	526.64	(346.67)
	(d) Employee Benefits Expense	704.57	700.25	731.16	1,404.82	1,394.33
	(e) Finance Cost	65.09	98.95	103.48	164.04	219.03
	(f) Depreciation and Amortisation expense	253.96	246.32	252.41	500.28	504.37
	(g) Other Expenses	6,369.48	6,062.32	6,260.63	12,431.80	12,763.07
	Total Expenses [4(a) to 4(g)]	37,515.98	32,515.51	38,416.85	70,031.49	72,759.78
5	Profit / (Loss) before Exceptional Items and Tax	498.07	750.18	961.37	1,248.25	1,706.52
6	Exceptional Items					
	Statutory impact of new Labour Codes (Refer Note No.7)	88.57	-	-	88.57	-
	Total Exceptional Items	88.57	-	-	88.57	-
7	Profit / (Loss) before Tax (5-6)	409.50	750.18	961.37	1,159.68	1,706.52
8	Tax Expenses					
	(a) Current Tax	93.40	189.58	236.63	282.98	436.12
	(b) Deferred Tax	7.70	6.59	16.95	14.29	27.42
	(c) Income Tax for earlier years	12.67	(7.19)	-	5.48	-
	Total Tax Expenses [8(a) to 8(c)]	113.77	188.98	253.58	302.75	463.54
9	Net Profit / (loss) for the period (7 - 8)	295.73	561.20	707.79	856.93	1,242.98
10	Other Comprehensive Income					
	Item that will not be reclassified to profit or loss:					
	(a) Fair Valuation of Investments in equity investment designated at OCI	-	-	-	-	237.06
	(b) Re-measurement gain/(loss) on defined benefit plans	37.10	(3.00)	(9.71)	34.10	(4.31)
	(c) Income Tax relating to the the above items	(9.34)	0.76	2.45	(8.58)	484.43
	Total other comprehensive income, net of tax	27.76	(2.24)	(7.26)	25.52	717.18
11	Total Comprehensive Income for the period (9 +10)	323.49	558.96	700.53	882.45	1,960.16
12	Paid- up equity share capital (Face Value of Rs.10/- each)	1,152.53	1,152.53	1,152.53	1,152.53	1,152.53
13	Other Equity				26,600.07	25,775.26
14	Earnings per Equity Share (Face Value of Rs. 10/- each) (Not annualised except for the year ended)					
	(a) Basic (Rs.)	2.57	4.87	6.14	7.44	10.78
	(b) Diluted (Rs.)	2.57	4.87	6.14	7.44	10.78

Dated : 25th May, 2026

Place: Kolkata



DEEPAK AGARWAL

(Director)

DIN 00343812

RUDRA NARAYAN JANA

(Whole Time Director)

DIN 06584512

SUPERSHAKTI METALIKS LIMITED

CIN: L28910WB2012PLC189128

Reg. Office: 39, Shakespeare Sarani, Premlata Building, 2nd Floor, Kolkata-700 017

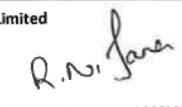
Statement of Audited Standalone Financial Results for the half year and year ended 31st March, 2026

Notes:

1. The Standalone Financial Results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 25th May, 2026. The Statutory auditors of the Company who have issued unmodified audit report there on.
2. The Standalone Financial Results have been prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ("Ind AS") prescribed under section 133 of the Companies Act, 2013 read with relevant rules thereunder and in terms of Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015 ("the Regulation") as amended.
3. As the Company's business activity falls within a single significant primary business segment i.e. "Manufacturing/Trading of Iron & Steel Products", no separate segment information is disclosed. These, in the context of Ind AS 108 on "Operating Segments Reporting" are considered to constitute one segment and hence, the Company has not made any additional segment disclosures.
4. The Board of Directors has recommended a final dividend of Rs. 0.50/- per equity share for the year ended 31st March, 2026 subject to the approval of shareholders at the ensuing Annual General Meeting.
5. Other Expenses for the year April- March 2026 includes 'Power and Fuel' expense of Rs. 9417.87 lakhs (April- March 2025 : Rs 9597.93 lakhs), For the half year October- March 2026 ,Power and Fuel expense is Rs. 4806.81 lakhs (October-March 2025 : Rs.4776.71 lakhs.)
6. Figures of half year ended 31st March, 2026 and 31st March 2025 represent the balancing figures between the audited figures in respect of the full financial year and the published unaudited figures of six months ended 30th September of the relevant financial year.
7. Pursuant to the notifications issued by the Ministry of Labour and Employment, the Code on Wages, 2015; the Code on Social Security, 2020; the Industrial Relations Code, 2020; and the Occupational Safety, Health and Working Conditions Code, 2020 (collectively referred to as the "New Labour Codes") became effective from November 21, 2025. Consequent to the implementation of the New Labour Codes, the Company has reassessed its employee benefit obligations in accordance with the revised definition of wages prescribed under the New Labour Codes. Accordingly, an incremental liability of ₹ 88.57 lakhs arising from past service cost and recognised in accordance with Ind AS 19 — Employee Benefits, has been presented as an Exceptional Item for the year ended March 31, 2026. The Company continues to monitor developments relating to the implementation of the New Labour Codes and will review its estimates and assumptions on an ongoing basis.
8. Standalone Statement of Assets & Liabilities and Statement of Standalone Cash Flow is annexed herewith.
9. The result for half-yearly and year ended March 31, 2026 are available on the BSE Limited website (URL:www.bseindia.com), and on the Company's website (URL:www.supershaktimetaliks.com).

For, Supershakti Metaliks Limited


DEEPAK AGARWAL
(Director)
DIN 00343812


RUDRA NARAYAN JANA
(Whole Time Director)
DIN 06584512

Dated : 25th May, 2026
Place: Kolkata



Statement of Audited Standalone Assets and Liabilities as at 31st March, 2026

Note -8

(Rs. in Lakhs , unless stated otherwise)

	Particulars	As at 31.03.2026 Audited	As at 31.03.2025 Audited
A	ASSETS		
(1)	NON-CURRENT ASSETS		
	(a) Property, Plant and Equipment	4,378.63	4,703.91
	(b) Capital Work in Progress	187.34	-
	(c) Right of Use-Assets	206.05	209.87
	(d) Intangible Assets	13.04	-
	(e) Investments in Associates	14,192.32	14,192.32
	(f) Financial Assets		
	(i) Investments	2,598.62	-
	(ii) Loans	-	10,193.77
	(iii) Other Financial Assets	36.09	34.36
	(g) Non -Current Tax Assets (Net)	220.47	330.64
	(h) Other Non- Current Assets	546.22	21.88
	Sub Total - Non Current Assets	22,378.78	29,686.75
(2)	CURRENT ASSETS		
	(a) Inventories	1,550.42	3,409.26
	(b) Financial Assets		
	(i) Investments	4,593.63	-
	(ii) Trade Receivables	317.84	684.08
	(iii) Cash and Cash Equivalents	729.42	8.60
	(iv) Bank Balances (other than above)	396.74	515.16
	(v) Other Financial Assets	161.97	18.57
	(c) Other Current Assets	1,863.44	313.95
	Sub Total - Current Assets	9,613.46	4,949.62
	TOTAL - ASSETS	31,992.24	34,636.37
B	EQUITY AND LIABILITIES		
(1)	EQUITY		
	(a) Equity Share Capital	1,152.53	1,152.53
	(b) Other Equity	26,600.07	25,775.26
	Sub Total - Total Equity	27,752.60	26,927.79
(2)	NON-CURRENT LIABILITIES		
	(a) Financial Liabilities		
	(i) Borrowings	-	1.23
	(b) Provisions	305.72	238.64
	(c) Deferred Tax Liabilities (Net)	1,405.26	1,382.38
	Sub Total - Non Current Liabilities	1,710.98	1,622.25
(3)	CURRENT LIABILITIES		
	(a) Financial Liabilities		
	(i) Borrowings	3.20	1,922.89
	(ii) Trade Payable		
	(a) Total outstanding dues of micro enterprises and small enterprises	22.75	180.71
	(b) Total outstanding dues of creditors other than micro enterprises and small enterprises	1,301.42	2,989.50
	(b) Other Financial Liabilities	166.47	228.38
	(c) Provisions	43.03	46.25
	(d) Current Tax Liabilities (Net)	-	45.69
	(e) Other Current Liabilities	991.79	672.91
	Sub Total - Current Liabilities	2,528.66	6,086.33
	TOTAL - EQUITY AND LIABILITIES	31,992.24	34,636.37

For, Supershakti Metaliks Limited



(Signature of Deepak Agarwal)

DEEPAK AGARWAL
(Director)
DIN 00343812

(Signature of Rudra Narayan Jana)

RUDRA NARAYAN JANA
(Whole Time Director)
DIN 06584512

Dated : 25th May, 2026
Place: Kolkata

SUPERSHAKTI METALIKS LIMITED

CIN: L28910WB2012PLC189128

Statement of Standalone Cash Flow for the Year Ended 31st March , 2026

Note No.8

(Rs. in Lakhs , unless stated otherwise)

Particulars	Year ended 31.03.2026 (Audited)		Year ended 31.03.2025 (Audited)	
	Amount (₹)	Amount (₹)	Amount (₹)	Amount (₹)
Cash Flow from Operating Activities				
Profit before Tax:		1,159.68		1,706.52
Adjustments for :				
Depreciation & Amortisation Expenses	500.28		504.37	
Finance costs	164.04		219.03	
Interest Income	(462.06)		(624.05)	
Interest on Income Tax Refund	(6.31)		-	
Unrealised gain on of Investment	(75.98)		-	
Net (Gain)/Loss on sale of property, plant & equipment /CWIP	0.15		(6.92)	
Net (Gain)/Loss on Foreign Currency Transactions	(0.79)		(2.82)	
Net (Gain)/loss arising on forward contracts designated as FVTPL	-		8.22	
Liabilities no longer required written back	(4.43)		(1.40)	
Bad Debts written off	54.82		0.15	
Reversal of Allowances for Expected Credit Loss on Trade Receivables	(41.51)		(5.89)	
Provision for Non-moving / Obsolete Store Items	4.44		(0.12)	
		132.65		90.57
Operating Profit before working Capital Changes		1,292.33		1,797.09
Adjustments for (increase)/ decrease in operating assets				
Inventories	1,854.40		563.83	
Trade Receivables	352.93		(178.86)	
Other Non Current Financial Assets And Other Non-Current Assets	(524.34)		(14.18)	
Other Current Financial Assets And Other Current Assets	(1,699.12)		1,541.92	
Adjustments for increase/ (decrease) in operating liabilities				
Trade payables	(1,841.60)		1,125.73	
Other Current Financial Liabilities And Other Current Liabilities	357.27		380.46	
Current provisions	(3.22)		1.04	
Non-current provisions	67.08		11.63	
		(1,436.60)		3,431.57
Cash Generated from Operations		(144.27)		5,228.66
Tax Paid		(217.76)		(390.43)
Net Cash Generated from Operating Activities (A)		(362.03)		4,838.23
Cash Flow from Investing Activities				
Purchase of Property, Plant & Equipment (including Capital Work-in-Progress) and Intangible Assets	(417.58)		(255.21)	
Proceeds from Sale of Property , Plant & Equipment (including Capital Work-in-Progress)	1.50		237.44	
Loan (given)/ refund to related party (Net)	10,193.77		(4,305.86)	
Investment in Associates	-		(909.06)	
Interest Received	468.27		623.97	
Net Investment in Mutual Funds	(7,116.27)		-	
Net Investment in Fixed deposits	116.72		79.34	
Net Cash Used in Investing Activities (B)		3,246.41		(4,529.38)
Cash Flow from Financing Activities				
Dividend Paid	(57.63)		(57.63)	
Proceeds/(Repayment) from Long Term Loan Borrowings	(1.23)		(74.10)	
Proceeds/(Repayment) from Short Term Loan Borrowings	(1,919.70)		18.23	
Interest Paid	(184.99)		(202.39)	
Net Cash Used from Financing Activities (C)		(2,163.55)		(315.89)
Net Increase/(Decrease) in cash and Cash Equivalents (A+B+C)		720.83		(7.04)
Cash and Cash Equivalents at the beginning of the year		8.60		15.65
Cash and Cash Equivalents at the end of the year		729.43		8.60
Cash & Cash Equivalents Consists of :		As at 31.03.2026		As at 31.03.2025
Cash on Hand		9.13		8.60
Balance with Banks		720.30		-
Total		729.43		8.60

Notes :

(a) 'The above Cash Flow Statements has been prepared under the "Indirect Method" as set out in the Indian Accounting Standard (IND AS) -7 Statement of Cash Flow .

For and on behalf of the Board of Directors

Date : 25th May 2026
Place : Kolkata



DEEPAK AGARWAL
(Director)
DIN 00343812

RUDRA NARAYAN JANA
(Whole Time Director)
DIN 06584512

Independent Auditor's Report on Consolidated Financial Results of Supershakti Metaliks Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

**To the Board of Directors of
Supershakti Metaliks Limited**

Opinion

1. We have audited the accompanying statement of consolidated annual financial results of **Supershakti Metaliks Limited** (hereinafter referred to as the 'Company') and its associate for the year ended March 31, 2026, and the consolidated statement of assets and liabilities and the consolidated statement of cash flows as at and for the year ended on that date (together referred to as the 'consolidated financial results'), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').
2. In our opinion and to the best of our information and according to the explanations given to us the aforesaid consolidated financial results:

- (i) includes the financial results of entities given below:

Name of the Entity	Relationship
Supershakti Metaliks Limited	Company
Giridhan Metal Private Limited	Associate

- (ii) are presented in accordance with the requirements of Regulations 33 of the Listing Regulations in this regard; and
- (iii) give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ("Ind AS") prescribed under Section 133 of the Companies Act, 2013 (the "Act") and other accounting principles generally accepted in India, of consolidated net profit after tax and other comprehensive income and other financial information of the Company and its associate for the year ended March 31, 2026, and the consolidated statement of assets and liabilities and the consolidated statement of cash flows as at and for the year ended on that date.

Basis for Opinion

3. We conducted our audit in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those SAs are further described in the 'Auditor's Responsibilities for the Audit of the Consolidated Financial Results' section of our report. We are independent of the Company and its associate, 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 consolidated financial results under the provisions of the Act and the Rules 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 and the information stated in the "Other Matter" paragraph below, is sufficient and appropriate to provide a basis for our opinion on the consolidated financial results.



Management's and Board of Directors' Responsibilities for the Consolidated Financial Results

4. These consolidated financial results have been prepared on the basis of the consolidated annual financial statements. The Company's Management and the Board of Directors are responsible for the preparation and presentation of these consolidated financial results that give a true and fair view of the consolidated net profit after tax and other comprehensive income and other financial information of the Company and its associate and the consolidated statement of assets and liabilities and the consolidated statement of cash flows as at and for the year ended on that date in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Management and Board of Directors of the companies included in the Company and its associate are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and its associate 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 the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated financial results by the Management and Directors of the Company, as aforesaid.
5. In preparing the consolidated financial results, the respective Management and the respective Board of Directors of the Company and its associate are responsible for assessing the ability of the Company and its associate to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Company or its associate or to cease operations, or has no realistic alternative but to do so.
6. The respective Management and the respective Board of Directors of the Companies and its associate are also responsible for overseeing the financial reporting process of each company.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

7. Our objectives are to obtain reasonable assurance about whether the consolidated financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial results.
8. 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 results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
 - Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion through a separate report on complete set of financial statements on whether the Company and its associate has adequate internal financial controls with reference to the consolidated financial statements in place and the operating effectiveness of such controls.
 - Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the consolidated financial results made by the Management and Board of Directors.



- Evaluate the appropriateness and reasonableness of the disclosures made by the Management and the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
 - Conclude on the appropriateness of the Management and Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Company and its associate 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 consolidated financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company and its associate to cease to continue as a going concern.
 - Evaluate the overall presentation, structure and content of the consolidated financial results, including the disclosures, and whether the consolidated financial results represent the underlying transactions and events in a manner that achieves fair presentation.
 - Obtain sufficient appropriate audit evidence regarding the financial results/ financial information of the entities within the Company and its associate to express an opinion on the consolidated financial results. We are responsible for the direction, supervision and performance of the audit of the financial information of such entities included in the consolidated financial results of which we are the independent auditors.
9. Materiality is the magnitude of misstatements in the consolidated financial results that, individually or in aggregate, make it probable that the economic decisions of a reasonably knowledgeable user of the consolidated annual financial results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements, in the consolidated annual financial results.
10. We communicate with those charged with governance of the Company 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.
11. 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.
12. We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.

Other Matters

13. The annual consolidated financial results include results for the half year ended March 31, 2026 and the corresponding half year ended in the previous year as reported in the statement are the balancing figures between the audited figures in respect of the full financial year ended March 31, 2026/March 31, 2025 and the published unaudited year to date figures upto the end of the first half year of the current and previous financial year respectively, which were subjected to a limited review by us, as required under the Listing Regulations and not audited.
14. The consolidated financial results dealt with by this report have been prepared for the express purpose of filing with stock exchanges. These results are based on and should be read with the audited consolidated annual financial statements of the Company and its associate for the year ended March 31, 2026 on which we issued an unmodified audit opinion vide our report dated May 25, 2026.

Our opinion is not modified in respect of the above matters.



Place: Kolkata
Date: May 25, 2026

For Singhi & Co.
Chartered Accountants
Firm Registration No: 302049E

Sankar Bandyopadhyay

Sankar Bandyopadhyay

Partner

Membership Number. 008230

UDIN: 260082300DESCA4228

SUPERSHAKTI METALIKS LIMITED

CIN: L28910WB2012PLC189128

Reg. Office: 39, Shakespeare Sarani, Premlata Building, 2nd Floor, Kolkata-700 017

Statement of Audited Consolidated Financial Results for the half year and year ended 31st March, 2026

(Rs. in Lakhs , unless stated otherwise)

Sr. No.	Particulars	Half year Ended on			Year Ended	
		31.03.2026 (Audited) (Refer Note No.6)	30.09.2025 (Unaudited)	31.03.2025 (Refer Note No.6)	31.03.2026 (Audited)	31.03.2025 (Audited)
1	Income					
	Revenue From Operations	37,632.39	32,877.62	38,970.54	70,510.01	73,703.95
	Total Revenue from Operations	37,632.39	32,877.62	38,970.54	70,510.01	73,703.95
2	Other Income	381.66	388.07	407.68	769.73	762.35
3	Total Income (1+ 2)	38,014.05	33,265.69	39,378.22	71,279.74	74,466.30
4	Expenses					
	(a) Cost of Materials Consumed	28,725.23	25,891.08	28,205.23	54,616.31	56,248.78
	(b) Purchase of Stock-in-Trade	-	387.60	1,976.87	387.60	1,976.87
	(c) Change in Inventories of Finished Goods, Work-in-Progress and Stock-in Trade	1,397.64	(871.01)	887.07	526.64	(346.67)
	(d) Employee Benefits Expense	704.57	700.25	731.16	1,404.82	1,394.33
	(e) Finance Cost	65.10	98.95	103.48	164.04	219.03
	(f) Depreciation and Amortisation expense	253.96	246.32	252.41	500.28	504.37
	(g) Other Expenses	6,369.48	6,062.32	6,260.63	12,431.80	12,763.07
	Total Expenses [4(a) to 4(g)]	37,515.98	32,515.51	38,416.85	70,031.49	72,759.78
	Profit/(Loss) Before Exceptional Items, Tax and Share of Profit of Associates (3-4)	498.07	750.18	961.37	1,248.25	1,706.52
5	Share of Profit/(Loss) of Associates	1,410.84	499.34	47.25	1,910.18	47.25
6	Profit/(Loss) Before Exceptional Items and Tax (5+6)	1,908.91	1,249.52	1,008.62	3,158.43	1,753.77
8	Exceptional Items					
	Statutory impact of new Labour Codes	88.57	-	-	88.57	-
	Total Exceptional Items	88.57	-	-	88.57	-
9	Profit / (Loss) before Tax (7-8)	1,820.34	1,249.52	1,008.62	3,069.86	1,753.77
10	Tax Expenses					
	(a) Current Tax	93.39	189.58	236.63	282.98	436.12
	(b) Deferred Tax	7.71	6.59	16.95	14.29	27.42
	(c) Income Tax for earlier years	12.67	(7.19)	-	5.48	-
	Total Tax Expenses [10 (a) to 10(c)]	113.77	188.98	253.58	302.75	463.54
11	Net Profit / (loss) for the period (9 -10)	1,706.57	1,060.54	755.03	2,767.11	1,290.23
12	Other Comprehensive Income					
	Item that will not be reclassified to profit or loss:					
	(a) Fair Valuation of Investments in equity investment designated at OCI	-	-	-	-	237.06
	(b) Re-measurement gain/(loss) on defined benefit plans	37.10	(3.00)	(9.71)	34.10	(4.31)
	(c) Income Tax relating to the the above items	(9.34)	0.76	2.45	(8.58)	484.43
	Total other comprehensive income, net of tax	27.76	(2.24)	(7.26)	25.52	717.18
13	Share of other Comprehensive Income in associate	4.74	(0.70)	(0.03)	4.04	(0.03)
14	Total Comprehensive Income for the period (11 +12+13)	1,739.07	1,057.60	747.74	2,796.66	2,007.38
15	Paid- up equity share capital (Face Value of Rs.10/- each)+C23	1,152.53	1,152.53	1,152.53	1,152.53	1,152.53
16	Other Equity				28,561.51	25,822.48
17	Earnings per Equity Share (Face Value of Rs. 10/- each) (Not annualised except for the year ended)					
	(a) Basic (Rs.)	14.81	9.20	6.55	24.01	11.19
	(b) Diluted (Rs.)	14.81	9.20	6.55	24.01	11.19

Dated : 25th May, 2026

Place: Kolkata



DEEPAK AGARWAL

(Director)

DIN 00343812

RUDRA NARAYAN JANA

(Whole Time Director)

DIN 06584512

SUPERSHAKTI METALIKS LIMITED

CIN: L28910WB2012PLC189128

Reg. Office: 39, Shakespeare Sarani, Premlata Building, 2nd Floor, Kolkata-700 017

Statement of Audited Consolidated Financial Results for the half year and year ended 31st March, 2026

Notes:

1. The Consolidated Financial Results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 25th May, 2026.
2. The Consolidated Financial Results have been prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ("Ind AS") prescribed under section 133 of the Companies Act, 2013 read with relevant rules thereunder and in terms of Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015 ("the Regulation") as amended.
3. As the Company's business activity falls within a single significant primary business segment i.e. "Manufacturing/Trading of Iron & Steel Products", no separate segment information is disclosed. These, in the context of Ind AS 108 on "Operating Segments Reporting" are considered to constitute one segment and hence, the Company has not made any additional segment disclosures.
4. The Board of Directors has recommended a final dividend of Rs. 0.50/- per equity share for the year ended 31st March, 2026 subject to the approval of shareholders at the ensuing Annual General Meeting.
5. Other Expenses for the year April- March 2026 includes 'Power and Fuel' expense of Rs. 9417.87 lakhs (April- March 2025 : Rs 9597.93 lakhs). For the half year October- March 2026 ,Power and Fuel expense is Rs. 4806.81 lakhs (October-March 2025 : Rs.4776.71 lakhs.)
6. Pursuant to the notifications issued by the Ministry of Labour and Employment, the Code on Wages, 2015; the Code on Social Security, 2020; the Industrial Relations Code, 2020; and the Occupational Safety, Health and Working Conditions Code, 2020 (collectively referred to as the "New Labour Codes") became effective from November 21, 2025. Consequent to the implementation of the New Labour Codes, the Company has reassessed its employee benefit obligations in accordance with the revised definition of wages prescribed under the New Labour Codes. Accordingly, an incremental liability of ₹ 88.57 lakhs arising from past service cost and recognised in accordance with Ind AS 19 — Employee Benefits, has been presented as an Exceptional Item for the year ended March 31, 2026. The Company continues to monitor developments relating to the implementation of the New Labour Codes and will review its estimates and assumptions on an ongoing basis.
7. Figures of half year ended 31st March, 2026 represent the balancing figures between the audited figures in respect of the full financial years and the published unaudited figures of six months ended 30th September 2025 of the current financial year.
During March 2025, Giridhan Metal Private Limited was classified as an associate of the Company following an increase in the Company's investment in the equity of Giridhan Metal Private Limited, in accordance with the applicable Indian Accounting Standards. Accordingly, the consolidated financial results for the year ended March 31, 2025 include the share of profit and other comprehensive income of its associate for the period from March 22, 2025 to March 31, 2025.
8. The consolidated Statement of Assets and Liabilities as at 31st March, 2026 and consolidated Cash Flow Statement for the year ended 31st March, 2026, are annexed herewith.
9. The result for half-yearly and year ended March 31, 2026 are available on the BSE Limited website (URL:www.bseindia.com), and on the Company's website (URL:www.supershaktimetalks.com).

For, Supershakti Metaliks Limited



DEEPAK AGARWAL
(Director)
DIN 00343812

RUDRA NARAYAN JANA
(Whole Time Director)
DIN 06584512

Dated : 25th May, 2026
Place: Kolkata

SUPERSHAKTI METALIKS LIMITED

CIN: L28910WB2012PLC189128

Reg. Office: 39, Shakespeare Sarani, Premlata Building, 2nd Floor, Kolkata-700 017

Statement of Audited Consolidated Assets and Liabilities as at 31st March, 2026

Note -8

(Rs. in Lakhs , unless stated otherwise)

	Particulars	As at 31.03.2026 Audited	As at 31.03.2025 Audited
A	ASSETS		
(1)	NON-CURRENT ASSETS		
	(a) Property, Plant and Equipment	4,378.63	4,703.91
	(b) Capital Work in Progress	187.34	-
	(c) Right of Use-Assets	206.05	209.87
	(d) Intangible Assets	13.04	-
	(e) Investments in Associates	16,153.76	14,239.54
	(f) Financial Assets		
	(i) Investments	2,598.62	-
	(i) Loans	-	10,193.77
	(ii) Other Financial Assets	36.09	34.36
	(g) Non -Current Tax Assets (Net)	220.47	330.64
	(h) Other Non- Current Assets	546.22	21.88
	Sub Total - Non Current Assets	24,340.22	29,733.97
(2)	CURRENT ASSETS		
	(a) Inventories	1,550.42	3,409.26
	(b) Financial Assets		
	(i) Investments	4,593.63	-
	(ii) Trade Receivables	317.84	684.08
	(iii) Cash and Cash Equivalents	729.42	8.60
	(iv) Bank Balances (other than above)	396.74	515.16
	(v) Other Financial Assets	161.97	18.57
	(c) Other Current Assets	1,863.44	313.95
	Sub Total - Current Assets	9,613.46	4,949.62
	TOTAL - ASSETS	33,953.68	34,683.59
B	EQUITY AND LIABILITIES		
(1)	EQUITY		
	(a) Equity Share Capital	1,152.53	1,152.53
	(b) Other Equity	28,561.51	25,822.48
	Sub Total - Total Equity	29,714.04	26,975.01
(2)	NON-CURRENT LIABILITIES		
	(a) Financial Liabilities		
	(i) Borrowings	-	1.23
	(b) Provisions	305.72	238.64
	(c) Deferred Tax Liabilities (Net)	1,405.26	1,382.38
	Sub Total - Non Current Liabilities	1,710.98	1,622.25
(3)	CURRENT LIABILITIES		
	(a) Financial Liabilities		
	(i) Borrowings	3.20	1,922.89
	(ii) Trade Payable		
	(a) Total outstanding dues of micro enterprises and small enterprises	22.75	180.71
	(b) Total outstanding dues of creditors other than micro enterprises and small enterprises	1,301.42	2,989.50
	(b) Other Financial Liabilities	166.47	228.38
	(c) Provisions	43.03	46.25
	(d) Current Tax Liabilities (Net)	-	45.69
	(e) Other Current Liabilities	991.79	672.91
	Sub Total - Current Liabilities	2,528.66	6,086.33
	TOTAL - EQUITY AND LIABILITIES	33,953.68	34,683.59

For, Supershakti Metaliks Limited



Dated : 25th May, 2026
Place: Kolkata

Deepak Kumar
DEEPAK AGARWAL
(Director)
DIN 00343812

R. Narayan Jana
RUDRA NARAYAN JANA
(Whole Time Director)
DIN 06584512

SUPERSHAKTI METALIKS LIMITED
CIN: L28910WB2012PLC189128

Consolidated Statement of Cash Flow for the Year Ended 31st March , 2026

Note No.8

(Rs. in Lakhs , unless stated otherwise)

Particulars	Year ended 31.03.2026 (Audited)		Year ended 31.03.2025 (Audited)	
	Amount (₹)	Amount (₹)	Amount (₹)	Amount (₹)
Cash Flow from Operating Activities				
Profit before Tax:		3,069.86		1,753.77
Adjustments for :				
Depreciation & Amortisation Expenses	500.28		504.37	
Finance costs	164.04		219.03	
Interest Income	(462.06)		(624.05)	
Interest on Income Tax Refund	(6.31)		-	
Unrealised gain on of Investment	(75.98)		-	
Net (Gain)/Loss on sale of property, plant & equipment /CWIP	0.15		(6.92)	
Net (Gain)/Loss on Foreign Currency Transactions	(0.79)		(2.82)	
Net (Gain)/loss arising on forward contracts designated as FVTPL	-		8.22	
Liabilities no longer required written back	(4.43)		(1.40)	
Bad Debts written off	54.82		0.15	
Reversal of Allowances for Expected Credit Loss on Trade Receivables	(41.51)		(5.89)	
Net Gain on Investment from Associates	(1,910.18)		(47.25)	
Provision for Non-moving / Obsolete Store Items	4.44		(0.12)	
		(1,777.53)		43.32
Operating Profit before working Capital Changes		1,292.32		1,797.09
Adjustments for (increase)/ decrease in operating assets				
Inventories	1,854.40		563.83	
Trade Receivables	352.93		(178.86)	
Other Non Current Financial Assets And Other Non-Current Assets	(524.34)		(14.18)	
Other Current Financial Assets And Other Current Assets	(1,699.12)		1,541.92	
Adjustments for increase/ (decrease) in operating liabilities				
Trade payables	(1,841.60)		1,125.73	
Other Current Financial Liabilities And Other Current Liabilities	357.26		380.47	
Current provisions	(3.22)		1.04	
Non-current provisions	67.08		11.63	
		(1,436.61)		3,431.58
Cash Generated from Operations		(144.29)		5,228.67
Tax Paid		(217.76)		(390.43)
Net Cash Generated from Operating Activities (A)		(362.05)		4,838.24
Cash Flow from Investing Activities				
Purchase of Property, Plant & Equipment (including Capital Work-in-Progress) and Intangible Assets	(417.58)		(255.21)	
Proceeds from Sale of Property , Plant & Equipment (including Capital Work-in-Progress)	1.50		237.44	
Loan (given)/ refund to related party (Net)	10,193.77		(4,305.86)	
Investment in Associates	-		(909.06)	
Interest Received	468.27		623.97	
Net Investment in Mutual Funds	(7,116.27)		-	
Net Investment in Fixed deposits	116.72		79.34	
Net Cash Used in Investing Activities (B)		3,246.41		(4,529.38)
Cash Flow from Financing Activities				
Dividend Paid	(57.63)		(57.63)	
Proceeds/(Repayment) from Long Term Loan Borrowings	(1.23)		(74.10)	
Proceeds/(Repayment) from Short Term Loan Borrowings	(1,919.70)		18.23	
Interest Paid	(184.99)		(202.39)	
Net Cash Used from Financing Activities (C)		(2,163.55)		(315.89)
Net Increase/(Decrease) in cash and Cash Equivalents (A+B+C)		720.81		(7.03)
Cash and Cash Equivalents at the beginning of the year		8.60		15.65
Cash and Cash Equivalents at the end of the year		729.41		8.60
Cash & Cash Equivalents Consists of :		As at 31.03.2026		As at 31.03.2025
Cash on Hand		9.13		8.60
Balance with Banks		720.30		-
Total		729.43		8.60

Notes :

(a) "The above Cash Flow Statements has been prepared under the "Indirect Method" as set out in the Indian Accounting Standard (IND AS) -7 Statement of Cash Flow .

For and on behalf of the Board of Directors

Date : 25th May 2026
Place : Kolkata



DEEPAK AGARWAL
(Director)
DIN 00343812

R. N. Jana
RUDRA NARAYAN JANA
(Whole Time Director)
DIN 06584512

SUPERSHAKTI METALIKS LIMITED

Registered Office : 'PREMLATA', 39, Shakespeare Sarani, 2nd Floor, Kolkata - 700 017, West Bengal, Telefax : +91 33 2289 2734/35/36

CEO & CFO Certificate under Regulation 33(2)(a) of SEBI (LODR) Regulation 2015

To,
The Board of Directors
SUPERSHAKTI METALIKS LIMITED

- A. We have reviewed Financial Statements and the Cash Flow Statement of **Supershakti Metaliks Limited** for the half year and Financial Year ended on 31st March, 2026 and to the best of our knowledge and belief:
- these statements do not contain any materially untrue statement or omit any material fact or contain statements that might be misleading;
 - these statements together present a true and fair view of the listed entity affairs and are in compliance with existing accounting standards, applicable laws and regulations.
- B. There are, to the best of our knowledge and belief no transactions entered into by the listed entity, during the half year and Financial Year ended on 31st March, 2026 which are fraudulent, illegal or violative of Company's Code of Conduct.
- C. We accept responsibility for establishing and maintaining internal controls for financial reporting and we have evaluated the effectiveness of internal control systems 'of the Company pertaining to Financial Reporting and they have disclosed to the Auditors and the Audit Committee, deficiencies in the design or operation of internal controls, if any, of which we are aware and the steps we have taken or proposes to take to rectify these deficiencies.
- D. We have indicated to the Auditors and the Audit Committee:
- that there are no significant changes in internal control over financial reporting during the quarter;
 - that there are no significant changes in accounting policies during the year and that there are no instances of significant fraud of which we become aware and the involvement there in, if any, of the Management or an employee having a significant role in the Company's internal control system over Financial Reporting.

For SUPERSHAKTI METALIKS LIMITED



Rudranarayan Jana
(Director)
DIN: 06584512





Shyam S. Somani
(Chief Financial Officer)



SUPERSHAKTI METALIKS LIMITED

Registered Office : 'PREMLATA', 39, Shakespeare Sarani, 2nd Floor, Kolkata - 700 017, West Bengal, Telefax : +91 33 2289 2734/35/36

Date: 25th May, 2026

To,
The Corporate Relationship Department
Bombay Stock Exchange Ltd.
P.J. Towers, Dalal Street,
Mumbai – 400001

BSE Scrip Code: 541701

Sub: Declaration pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/Madam,

Pursuant to the provisions of Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) by SEBI through notification no. SEBI/LAD-NRO/GN/2016-17/001 dated May 25, 2016 and Circular No. CIR/CFD/CMD/56/2016 dated May 27, 2016, I do hereby declare and confirm that Singhi & Co., Chartered Accountants (Registration No. 302049E) Statutory Auditors of the Supershakti Metaliks Limited (“Company”) have given an Unmodified Audit Report on the Standalone & Consolidated Audited Financial Results of the Company for the financial year ended 31st March, 2026.

We request you to take this document on record.

Thanking You,

For SUPERSHAKTI METALIKS LIMITED




Rudranarayan Jana
Director
DIN: 06584512

SUPERSHAKTI METALIKS LIMITED

Registered Office : 'PREMLATA', 39, Shakespeare Sarani, 2nd Floor, Kolkata - 700 017, West Bengal, Telefax : +91 33 2289 2734/35/36

Appointment of M/s S Chhaparia & Associates, Practicing Cost Accountants as Cost Auditors of the Company for the term of One year as per the provisions of SEBI LODR Regulations, 2015

The details as required under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated 30th January 2026, are provided below:

Particulars	Details
Reason for Change viz. Appointment	Appointment of M/s. S Chhaparia & Associates, Practising Cost Accountants (Firm Registration Number: 101591), as the Cost Auditors for a term of One year commencing from April 1, 2026 till March 31, 2027.
Date of appointment and term of appointment	Date of appointment May 25, 2026, Appointed as Cost Auditor for One year commencing from April 1, 2026 till March 31, 2027. (FY 2026- 27).
Brief Profile	<p>Mr. Sachin Chhaparia, (Membership No.: 31134) Prop. of S CHHAPARIA & ASSOCIATES is a Practicing Cost Accountants and is in whole time practice since 2011. He is also a member of ICAI & ICSI. He has expert knowledge in the field of:</p> <ul style="list-style-type: none">• Cost Accounting Preparation of Cost Records. Cost auditing. Certification work: Certificate of cost of production of captively consumed goods as per rule 8 of Central Excise Act, 1944 in accordance with CAS 4, the amount of duty paid on the materials, product wise position of production dispatches stock etc. XBRL filing of Cost Audit Report of Companies. Special audit u/s 14A & 14AA.• Company law matters Filing of all forms to Registrar of Companies including XBRL Balance sheet. Formation of company and LLP in India, viz , Private Limited, Public Limited, Subsidiary Co, Government Co, Joint Venture Co, Holding Co, etc. Strike off of companies. Other Compliances as required as per Companies Act.

SUPERSHAKTI METALIKS LIMITED

Registered Office : 'PREMLATA', 39, Shakespeare Sarani, 2nd Floor, Kolkata - 700 017, West Bengal, Telefax : +91 33 2289 2734/35/36

	<ul style="list-style-type: none">• Income tax Filing of ITR return for all types of entities. Consultancy in income tax matters & tax planning.• GST Preparation of Accounts & filing of returns. Consultancy in indirect tax matters & planning.
Disclosure of relationships between directors (in case of appointment of a director)	Not Applicable

For SUPERSHAKTI METALIKS LIMITED



NAVIN AGARWAL
(Company Secretary & Compliance Officer)
Membership No. 17290