# SUPERSHAKTI METALIKS LIMITED

**Registered Office : 'Premlata', 39, Shakespeare Sarani, 2nd Floor, Kolkata - 700017, WB, India, Telefax : +91 33 2289 2734/35/36**


Date: 13-11-2026

To,
The General Manager
Department of Corporate Affairs
**BSE Limited**
P.J. Towers, Dalal Street,
Fort, Mumbai 400 001

**Ref No: SML/LODR/COM/FS/002/2026-27**

**BSE Scrip Code: 541701**
**Sub: Outcome of the Board Meeting held on Friday, 13th November, 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. Un-Audited Standalone & Consolidated Financial Results of the Company for the half year ended 30th September, 2026 along with Statement of Assets and Liabilities and Statement of Cash Flow for the half year ended 30th September, 2026;
2. Limited Review Report issued by the Statutory Auditors of the Company for half year ended 30th September, 2026;
3. Certificate pursuant to the proviso to Regulation 33(2)(a) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended);

The Meeting of the Board of Directors commenced at 04:30 P.M. and concluded at 05:30 P.M.

**For SUPERSHAKTI METALIKS LIMITED**

N. Agarwal

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


**Works : Kanjilal Avenue, Opp.: DPL Zone "B", Substation, Durgapur - 713210, W.B., Phone : +91 343 2552598/ 3284**
**CIN No.: L28910WB2012PLC189128, E-mail : supershaktimetaliks@gmail.com, www.supershaktimetaliks.com**

**S K AGRAWAL AND CO CHARTERED ACCOUNTANTS LLP**
(FORMERLY S K AGRAWAL AND CO)
CHARTERED ACCOUNTANTS
LLPIN – AAV-2926
FRN- 306033E/E300272

SUITE NOS : 606-608
THE CHAMBERS, OPP. GITANJALI STADIUM
1865, RAJDANGA MAIN ROAD, KASBA
KOLKATA - 700 107
PHONE : 033-4008 9902 /9903 /9904 / 9905
Website : www.skagrawal.co.in
EMAIL : Info@skagrawal.co.in

**Independent Auditor's Review Report on Unaudited Half Yearly Financial Results of the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

**To the Board of Directors of**
**Super Shakti Metaliks Limited**

1. We have reviewed the accompanying Statement of Unaudited Financial Results of **M/s. Supershakti Metaliks Limited** ("the Company") for the half year ended 30 September 2026 ("the Statement"), together with the notes thereon (herein after referred to as "the Statement") attached herewith. The Statement is being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

2. This Statement, which is the responsibility of the Company's Management and has been 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 read with the relevant Rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion 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 the 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. We have not performed an audit and accordingly, we do not express an audit opinion.

4. Based on our review conducted as stated in the 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 applicable Indian Accounting Standard specified under Section 133 of the Companies Act, 2013 read with the relevant Rules issued thereunder 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, including the manner in which it is to be disclosed, or that it contains any material misstatement.



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**Other Matter**

5. The review of Unaudited Standalone Financial Results for the six months period ended September 30, 2025 and the audit of the standalone financial statements for the year ended March 31, 2026 prepared in accordance with applicable Indian Accounting Standards were carried out by the predecessor auditor vide their unmodified reports dated November 12, 2026 and May 25, 2026, respectively, whose reports have been furnished to us by the management and which have been relied upon by us for the purpose of our review of the financial results. Our review report is not modified in respect of this matter.

For **S K AGRAWAL AND CO**
**CHARTERED ACCOUNTANTS LLP**
Chartered Accountants
Firm Registration No. – 306033E/E300272




Hemant Kumar Lakhotia
(Partner)
Membership No. 068851

UDIN: 26068851BLLHBA6002

Place: Kolkata
Date: November 13, 2026

**SUPERSHAKTI METALIKS LIMITED**
**CIN: L28910WB2012PLC189128**
**Reg. Office: 39, Shakespeare Sarani, Premlata Building, 2nd Floor, Kolkata-700 017**

**Statement of Unaudited Standalone Financial Results for the Half year ended 30th September, 2026.**

(₹ in Lakhs , unless stated otherwise)

| Sr. No. | Particulars | Half year Ended on | | | Year Ended |
|---|---|---|---|---|---|
| | | 30.09.2026 (Unaudited) | 31.03.2026 (Refer Note No.5) | 30.09.2025 (Unaudited) | 31.03.2026 (Audited) |
| 1 | **Income** | | | | |
| | Revenue From Operations | 38,623.48 | 37,632.39 | 32,877.62 | 70,510.01 |
| | **Total Revenue from Operations** | **38,623.48** | **37,632.39** | **32,877.62** | **70,510.01** |
| 2 | Other Income | 405.53 | 381.66 | 388.07 | 769.73 |
| 3 | **Total Income ( 1+ 2)** | **39,029.01** | **38,014.05** | **33,265.69** | **71,279.74** |
| 4 | **Expenses** | | | | |
| | (a) Cost of Materials Consumed | 31,124.94 | 28,725.23 | 25,891.08 | 54,616.31 |
| | (b) Purchase of Stock-in-Trade | - | - | 387.60 | 387.60 |
| | (c) Change in Inventories of Finished Goods, Work-in-Progress and Stock-in Trade | (456.61) | 1,397.65 | (871.01) | 526.64 |
| | (d) Employee Benefits Expense | 729.15 | 704.57 | 700.25 | 1,404.82 |
| | (e) Finance Cost | 61.61 | 65.09 | 98.95 | 164.04 |
| | (f) Depreciation and Amortisation expense | 223.45 | 253.96 | 246.32 | 500.28 |
| | (g) Other Expenses | 6,680.28 | 6,369.48 | 6,062.32 | 12,431.80 |
| | **Total Expenses [ 4(a) to 4(g) ]** | **38,362.82** | **37,515.98** | **32,515.51** | **70,031.49** |
| 5 | **Profit / (Loss) before Exceptional Items and Tax** | **666.19** | **498.07** | **750.18** | **1,248.25** |
| 6 | **Exceptional Items** | | | | |
| | **Statutory impact of new Labour Codes (Refer Note No.6)** | - | 88.57 | - | **88.57** |
| | **Total Exceptional Items** | - | **88.57** | - | **88.57** |
| 7 | **Profit / (Loss) before Tax (5-6)** | **666.19** | **409.50** | **750.18** | **1,159.68** |
| 8 | **Tax Expenses** | | | | |
| | (a) Current Tax | 168.16 | 93.40 | 189.58 | 282.98 |
| | (b) Deferred Tax | (0.86) | 7.70 | 6.59 | 14.29 |
| | (c)Income Tax for earlier years | - | 12.67 | (7.19) | 5.48 |
| | **Total Tax Expenses [ 8(a) to 8(c) ]** | **167.30** | **113.77** | **188.98** | **302.75** |
| 9 | **Net Profit / (loss ) for the period (7 - 8)** | **498.89** | **295.73** | **561.20** | **856.93** |
| 10 | **Other Comprehensive Income** | | | | |
| | **Item that will not be reclassified to profit or loss:** | | | | |
| | (a) Re-measurement gain/(loss) on defined benefit plans | (16.00) | 37.10 | (3.00) | 34.10 |
| | (b) Income Tax relating to the the above items | 4.03 | (9.34) | 0.76 | (8.58) |
| | **Total other comprehensive income, net of tax** | **(11.97)** | **27.76** | **(2.24)** | **25.52** |
| 11 | **Total Comprehensive Income for the period (9 +10)** | **486.92** | **323.49** | **558.96** | **882.45** |
| 12 | Paid- up equity share capital (Face Value of Rs.10/- each) | 1,152.53 | 1,152.53 | 1,152.53 | 1,152.53 |
| 13 | **Other Equity** | | | | **26,600.07** |
| 14 | **Earnings per Equity Share (Face Value of Rs. 10/- each)** | | | | |
| | **(Not annualised except for the year ended)** | | | | |
| | (a) Basic (Rs.) | 4.33 | 2.57 | 4.87 | 7.44 |
| | (b) Diluted (Rs.) | 4.33 | 2.57 | 4.87 | 7.44 |

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

SUPERSHAKTI METALIKS LTD. KOLKATA

**DEEPAK AGARWAL**
(Chairman)
DIN 00343812

**Dated :13th November, 2026**
**Place: Kolkata**

Agarwal And Co Chartered Accountants LLPIN-AAV-2926 FRN 306033E/E300272 Kolkata

**SUPERSHAKTI METALIKS LIMITED**
**CIN: L28910WB2012PLC189128**
**Reg. Office: 39, Shakespeare Sarani, Premlata Building, 2nd Floor, Kolkata-700 017**

**Statement of Unaudited Standalone Financial Results for the Half year ended 30th September, 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 13th November, 2026. The Statutory auditors of the Company 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 Other Expenses for the half year April 2026 - September 2026 includes 'Power and Fuel' expense of Rs. 5144.39 lakhs . For the half year October 2025 - March 2026, Power and Fuel expense is Rs. 4806.81 lakhs (April 2025 -September 2025 : Rs 4611.06 lakhs.)

5 The Standalone figures for the half year ended March 31, 2026 as reported in these Standalone Financial results are the balancing figures between the audited figures in respect of the full Financial Year and the published year to date Standalone figures upto the end of the Six months of the relevant financial year.Also the Standalone figures upto the half year ended had only been reviewed and not subjected to audit.

6 Pursuant to the notifications issued by the Ministry of Labour and Employment, the Code on Wages, 2019, 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 on 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 thereunder for certain employees and an incremental liability on Gratuity Valuation of ₹88.57 lakhs arising from past service cost has been recognised in accordance with Ind AS 19, Employee Benefits at the end of the year and presented as an exceptional item in the financial statements for the year ended March 31, 2026.

The Company will implement the applicable provisions of the New Labour Codes and review its estimates and assumptions with effect from October 2026 for remaining employees.

7 Standalone Statement of Assets & Liabilities and Statement of Standalone Cash Flow is annexed herewith.

8 The result for yearly and half-year ended September 30, 2026 are available on the BSE Limited website (URL:www.bseindia.com), and on the Company's website (URL:www.supershaktimetaliks.com).

SUPERSHAKTI METALIKS LTD. KOLKATA

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

**DEEPAK AGARWAL**
**(Chairman)**
**DIN 00343812**

**Dated :13th November, 2026**
**Place: Kolkata**

Agarwal And Co Chartered Accountants LLPIN-AAV-2926 FRN: 306033E E300272 Kolkata

**SUPERSHAKTI METALIKS LIMITED**
**CIN: L28910WB2012PLC189128**
**Reg. Office: 39, Shakespeare Sarani, Premlata Building, 2nd Floor, Kolkata-700 017**

## Statement of Unaudited Standalone Assets and Liabilities as at 30th September, 2026

Note -7 (₹ in Lakhs , unless stated otherwise)

| | Particulars | As at 30.09.2026 Unaudited | As at 31.03.2026 Audited |
|---|---|---|---|
| A | **ASSETS** | | |
| (1) | **NON-CURRENT ASSETS** | | |
| | (a) Property, Plant and Equipment | 4,201.18 | 4,378.63 |
| | (b) Capital Work in Progress | 190.98 | 187.34 |
| | (c) Right of Use-Assets | 204.14 | 206.05 |
| | (d) Intangible Assets | 13.04 | 13.04 |
| | (e) Investments in Associates | 14,192.32 | 14,192.32 |
| | (f) Financial Assets | | |
| | (i) Investments | 6,640.09 | 3,130.58 |
| | (ii) Loans | 420.00 | - |
| | (iii) Other Financial Assets | 75.88 | 36.09 |
| | (g) Non -Current Tax Assets (Net) | 122.17 | 220.47 |
| | (h) Other Non- Current Assets | 70.59 | 14.26 |
| | **Sub Total - Non Current Assets** | **26,130.39** | **22,378.78** |
| (2) | **CURRENT ASSETS** | | |
| | (a) Inventories | 3,146.77 | 1,550.42 |
| | (b) Financial Assets | | |
| | (i) Investments | 1,903.43 | 4,593.63 |
| | (ii) Trade Receivables | 422.72 | 317.84 |
| | (iii) Cash and Cash Equivalents | 186.66 | 729.42 |
| | (iv) Bank Balances (other than above) | 49.50 | 396.74 |
| | (v) Other Financial Assets | 384.75 | 161.97 |
| | (c) Other Current Assets | 640.84 | 1,863.44 |
| | **Sub Total - Current Assets** | **6,734.67** | **9,613.46** |
| | **TOTAL - ASSETS** | **32,865.06** | **31,992.24** |
| B | **EQUITY AND LIABILITIES** | | |
| (1) | **EQUITY** | | |
| | (a) Equity Share Capital | 1,152.53 | 1,152.53 |
| | (b) Other Equity | 27,029.36 | 26,600.07 |
| | **Sub Total - Total Equity** | **28,181.89** | **27,752.60** |
| (2) | **NON-CURRENT LIABILITIES** | | |
| | (a) Financial Liabilities | - | - |
| | (b) Provisions | 336.87 | 305.72 |
| | (c) Deferred Tax Liabilities (Net) | 1,400.37 | 1,405.26 |
| | **Sub Total - Non Current Liabilities** | **1,737.24** | **1,710.98** |
| (3) | **CURRENT LIABILITIES** | | |
| | (a) Financial Liabilities | | |
| | (i) Borrowings | 727.90 | 3.20 |
| | (ii) Trade Payable | | |
| | (a) Total outstanding dues of micro enterprises and small enterprises | 80.69 | 22.75 |
| | (b) Total outstanding dues of creditors other than micro enterprises and small enterprises | 1,375.66 | 1,301.42 |
| | (b) Other Financial Liabilities | 244.94 | 166.47 |
| | (c) Provisions | 43.03 | 43.03 |
| | (d) Other Current Liabilities | 473.71 | 991.79 |
| | **Sub Total - Current Liabilities** | **2,945.93** | **2,528.66** |
| | **TOTAL - EQUITY AND LIABILITIES** | **32,865.06** | **31,992.24** |

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

**DEEPAK AGARWAL**
**(Chairman)**
**DIN 00343812**

**Dated :13th November, 2026**
**Place: Kolkata**

## SUPERSHAKTI METALIKS LIMITED

## CIN: L28910WB2012PLC189128

## Standalone Statement of Cash Flow for the Year Ended 30th September, 2026

**Note No. 7**

(₹ in Lakhs , unless stated otherwise)

| | Half Year ended 30.09.2026 (Unaudited) | | Half Year ended 30.09.2025 (Unaudited) | |
|---|---|---|---|---|
| **Particulars** | **Amount (₹)** | **Amount (₹)** | **Amount (₹)** | **Amount (₹)** |
| **Cash Flow from Operating Activities** | | | | |
| **Profit before Tax:** | | 666.19 | | 750.18 |
| **Adjustments for :** | | | | |
| Depreciation & Amortisation Expenses | 223.45 | | 246.32 | |
| Finance costs | 61.61 | | 98.95 | |
| Interest Income | (38.29) | | (357.10) | |
| Interest on Income Tax Refund | (8.13) | | (6.31) | |
| Net gain on sale of investments | (107.58) | | - | |
| Income from alternative investment funds and portfolio management services | (144.43) | | - | |
| Unrealised gain on of Investment | (66.52) | | (1.75) | |
| Net (Gain)/Loss on sale of property, plant & equipment /CWIP | (0.57) | | 0.15 | |
| Net (Gain)/Loss on Foreign Currency Transactions | - | | (6.01) | |
| Liabilities no longer required written back | (0.04) | | (0.57) | |
| Bad Debts written off | 0.29 | | - | |
| Provision for Non-moving / Obsolete Store Items | 1.44 | | (0.71) | |
| | | (78.77) | | (27.03) |
| **Operating Profit before working Capital Changes** | | **587.42** | | **723.15** |
| **Adjustments for (increase)/ decrease in operating assets** | | | | |
| Inventories | (1,597.79) | | (459.21) | |
| Trade Receivables | (105.17) | | (105.56) | |
| Other Non Current Financial Assets And Other Non-Current Assets | (12.43) | | 2.28 | |
| Other Current Financial Assets And Other Current Assets | 1,222.60 | | (102.19) | |
| **Adjustments for increase/ (decrease) in operating liabilities** | | | | |
| Trade payables | 132.22 | | (1,652.47) | |
| Other Current Financial Liabilities And Other Current Liabilities | (483.10) | | (569.52) | |
| Current provisions | - | | (12.13) | |
| Non-current provisions | 15.15 | | 11.40 | |
| | | **(828.53)** | | **(2,887.40)** |
| **Cash Generated from Operations** | | **(241.11)** | | **(2,164.25)** |
| Tax Paid | | (69.86) | | (159.41) |
| **Net Cash Generated from Operating Activities ( A)** | | **(310.97)** | | **(2,323.66)** |
| **Cash Flow from Investing Activities** | | | | |
| Purchase of Property, Plant & Equipment (including Capital Work-in-Progress) and Intangible Assets | (51.50) | | (158.71) | |
| Capital advances paid and movement in capital creditors (net) | (51.55) | | | |
| Proceeds from Sale of Property , Plant & Equipment (including Capital Work-in-Progress) | 4.35 | | 1.50 | |
| Loan ( given)/refund (Net) | (420.00) | | 5,441.38 | |
| Interest Received | 29.09 | | 271.46 | |
| Net Investment in Mutual Funds, Alternative Investment Fund and Gold | (705.93) | | (500.00) | |
| Net Investment in Fixed deposits | 307.14 | | 85.62 | |
| **Net Cash Used in Investing Activities (B)** | | **(888.39)** | | **5,141.25** |
| **Cash Flow from Financing Activities** | | | | |
| Dividend Paid | (6.49) | | - | |
| Proceeds/(Repayment) from Long Term Loan Borrowings | - | | (1.23) | |
| Proceeds/(Repayment) from Short Term Loan Borrowings | 724.70 | | (1,876.94) | |
| Interest Paid | (61.61) | | (119.88) | |
| **Net Cash Used from Financing Activities ( C )** | | **656.60** | | **(1,998.06)** |
| **Net Increase/(Decrease) in cash and Cash Equivalents ( A+B+C)** | | **(542.76)** | | **819.53** |
| Cash and Cash Equivalents at the beginning of the period | | **729.42** | | **8.60** |
| Cash and Cash Equivalents at the end of the period | | **186.66** | | **828.13** |

(₹ in Lakhs , unless stated otherwise)

| **Cash & Cash Equivalents Consists of :** | **As at 30.09.2026** | **As at 30.09.2025** |
|---|---|---|
| Cash on Hand | 3.70 | 7.40 |
| Balance with Banks | 182.96 | 820.73 |
| Total | **186.66** | **828.13** |

**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**

**DEEPAK AGARWAL**
(Chairman)
**DIN 00343812**

**Date : 13th November 2026**
**Place : Kolkata**

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**Independent Auditor's Review Report on Unaudited Consolidated Financial Results of the Company for the half year ended September 30, 2026 pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.**

**To the Board of Directors of**
**Super Shakti Metaliks Limited**

1. We have reviewed the accompanying statement of unaudited consolidated financial results of **M/s. Supershakti Metaliks Limited** ("the Company") and its associate for the half year ended September 30, 2026 together with the notes thereon (herein after referred to as "the Statement") attached herewith. The Statement is being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

2. This Statement, which is the responsibility of the Company's Management and has been 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 express a conclusion 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 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 the 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. We have not performed an audit and accordingly, we do not express an audit opinion.

4. The Statement includes the financial results of the entities given below:

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



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EMAIL : Info@skagrawal.co.in

5. Based on our review conducted as stated in the 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 applicable Indian Accounting Standard specified under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of the Listing Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**Other Matters**

6. The review of Unaudited Consolidated Financial Results for the six months period ended September 30, 2025 and the audit of the consolidated financial statements for the year ended March 31, 2026 prepared in accordance with applicable Indian Accounting Standards were carried out by the predecessor auditor vide their unmodified reports dated November 12, 2026 and May 25, 2026, respectively, whose reports have been furnished to us by the management and which have been relied upon by us for the purpose of our review of the financial results.

7. The figures for the half year ended March 31, 2026 as reported in the Statement is the balancing figures between audited figures in respect of the full financial year ended on March 31, 2026 and the published year to date figures up to half year ended September 30, 2025.

Our review report is not modified in respect of the above matters.

For **S K AGRAWAL AND CO**
**CHARTERED ACCOUNTANTS LLP**
Chartered Accountants
Firm Registration No. – 306033E/E300272




Hemant Kumar Lakhotia
(Partner)
Membership No. 068851

UDIN: 26068851PNOMMA2878

Place: Kolkata
Date: November 13, 2026

**SUPERSHAKTI METALIKS LIMITED**

**CIN: L28910WB2012PLC189128**

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

**Statement of Unaudited Consolidated Financial Results for the Half year ended 30th September, 2026.**

(₹ in Lakhs , unless stated otherwise)

| Sr. No. | Particulars | Half year Ended on | | | Year Ended |
|---|---|---|---|---|---|
| | | 30.09.2026 (Unaudited) | 31.03.2026 (Refer Note No.5) | 30.09.2025 (Unaudited) | 31.03.2026 (Audited) |
| 1 | **Income** | | | | |
| | Revenue From Operations | 38,623.48 | 37,632.39 | 32,877.62 | 70,510.01 |
| | **Total Revenue from Operations** | **38,623.48** | **37,632.39** | **32,877.62** | **70,510.01** |
| 2 | Other Income | 405.53 | 381.66 | 388.07 | 769.73 |
| 3 | **Total Income ( 1+ 2)** | **39,029.01** | **38,014.05** | **33,265.69** | **71,279.74** |
| 4 | **Expenses** | | | | |
| | (a) Cost of Materials Consumed | 31,124.94 | 28,725.23 | 25,891.08 | 54,616.31 |
| | (b) Purchase of Stock-in-Trade | - | - | 387.60 | 387.60 |
| | (c) Change in Inventories of Finished Goods, Work-in-Progress and Stock-in Trade | (456.61) | 1,397.65 | (871.01) | 526.64 |
| | (d) Employee Benefits Expense | 729.15 | 704.57 | 700.25 | 1,404.82 |
| | (e) Finance Cost | 61.61 | 65.09 | 98.95 | 164.04 |
| | (f) Depreciation and Amortisation expense | 223.45 | 253.96 | 246.32 | 500.28 |
| | (g) Other Expenses | 6,680.28 | 6,369.48 | 6,062.32 | 12,431.80 |
| | **Total Expenses [ 4(a) to 4(g) ]** | **38,362.82** | **37,515.98** | **32,515.51** | **70,031.49** |
| 5 | **Profit / (Loss) before Exceptional Items and Tax and Share of profit of Associates** | **666.19** | **498.07** | **750.18** | **1,248.25** |
| 6 | **Share of Profit/ (Loss) of Associates** | **1,336.56** | **1,410.84** | **499.34** | **1,910.18** |
| 7 | **Profit / (Loss) before Exceptional Items and Tax** | **2,002.75** | **1,908.91** | **1,249.52** | **3,158.43** |
| 8 | **Exceptional Items** | | | | |
| | **Statutory impact of new Labour Codes (Refer Note No.6)** | - | **88.57** | - | **88.57** |
| | **Total Exceptional Items** | - | **88.57** | - | **88.57** |
| 9 | **Profit / (Loss) before Tax (7-8)** | **2,002.75** | **1,820.34** | **1,249.52** | **3,069.86** |
| 10 | **Tax Expenses** | | | | |
| | (a) Current Tax | 168.16 | 93.40 | 189.58 | 282.98 |
| | (b) Deferred Tax | (0.86) | 7.70 | 6.59 | 14.29 |
| | (c)Income Tax for earlier years | - | 12.67 | (7.19) | 5.48 |
| | **Total Tax Expenses [ 10(a) to 10(c) ]** | **167.30** | **113.77** | **188.98** | **302.75** |
| 11 | **Net Profit / (loss ) for the period (9 -10)** | **1,835.45** | **1,706.57** | **1,060.54** | **2,767.11** |
| 12 | **Other Comprehensive Income** | | | | |
| | **Item that will not be reclassified to profit or loss:** | | | | |
| | (a) Re-measurement gain/(loss) on defined benefit plans | (16.00) | 37.10 | (3.00) | 34.10 |
| | (b) Income Tax relating to the the above items | 4.03 | (9.34) | 0.76 | (8.58) |
| | **Total other comprehensive income, net of tax** | **(11.97)** | **27.76** | **(2.24)** | **25.52** |
| 13 | **Share of other Comprehensive Income in associate** | **2.09** | **4.74** | **(0.70)** | **4.04** |
| 14 | **Total Comprehensive Income for the period (11+12+13)** | **1,825.57** | **1,739.07** | **1,057.60** | **2,796.67** |
| 15 | Paid- up equity share capital (Face Value of Rs.10/- each) | 1,152.53 | 1,152.53 | 1,152.53 | 1,152.53 |
| 16 | **Other Equity** | | | | **28,561.51** |
| 17 | **Earnings per Equity Share (Face Value of Rs. 10/- each)** | | | | |
| | **(Not annualised except for the year ended)** | | | | |
| | (a) Basic (Rs.) | 15.93 | 14.81 | 9.20 | 24.01 |
| | (b) Diluted (Rs.) | 15.93 | 14.81 | 9.20 | 24.01 |

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

SUPERSHAKTI METALIKS LTD. KOLKATA

**DEEPAK AGARWAL**

(Chairman)

DIN 00343812

**Dated :13th November, 2026**

**Place: Kolkata**

S K Agarwal And Co Chartered Accountants LLPIN-AAV-2926 FRN: 306033E / E300272 Kolkata

**SUPERSHAKTI METALIKS LIMITED**
**CIN: L28910WB2012PLC189128**
**Reg. Office: 39, Shakespeare Sarani, Premlata Building, 2nd Floor, Kolkata-700 017**

**Statement of Unaudited Consolidated Financial Results for the Half year ended 30th September, 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 13th November, 2026. The Statutory auditors of the Company have issued unmodified audit report there on.

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 Other Expenses for the half year April 2026- September 2026 includes 'Power and Fuel' expense of Rs. 5144.39 lakhs . For the half year October 2025- March 2026 ,Power and Fuel expense is Rs. 4806.81 lakhs. (April 2025 -September 2025 : Rs 4611.06 lakhs.)

5 The Consolidated figures for the half year ended March 31, 2026 as reported in these Consolidated Financial results are the balancing figures between the audited figures in respect of the full Financial Year and the published year to date figures upto the end of the Six months of the relevant financial year.

6 Pursuant to the notifications issued by the Ministry of Labour and Employment, the Code on Wages, 2019, 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 on 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 thereunder for certain employees and an incremental liability on Gratuity Valuation of ₹88.57 lakhs arising from past service cost has been recognised in accordance with Ind AS 19, Employee Benefits at the end of the year and presented as an exceptional item in the financial statements for the year ended March 31, 2026.

The Company will implement the applicable provisions of the New Labour Codes and review its estimates and assumptions with effect from October 2026 for remaining employees.

7 Consolidated Statement of Assets & Liabilities and Statement of Consolidated Cash Flow is annexed herewith.

8 The Consolidated Financial Results comprise of SuperShakti Metaliks Limted and its associate Giridhan Metal Private Limited.

9 The result for yearly and half-year ended September 30, 2026 are available on the BSE Limited website (URL:www.bseindia.com), and on the Company's website (URL:www.supershaktimetaliks.com).

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

SUPERSHAKTI METALIKS LTD. KOLKATA

**DEEPAK AGARWAL**
**(Chairman)**
**DIN 00343812**

**Dated :13th November, 2026**
**Place: Kolkata**

Agarwal And Co Chartered Accountants LLPIN-AAL-2926 FRN: 326039E/E300272 Kolkata

**SUPERSHAKTI METALIKS LIMITED**
**CIN: L28910WB2012PLC189128**
**Reg. Office: 39, Shakespeare Sarani, Premlata Building, 2nd Floor, Kolkata-700 017**

**Statement of Unaudited Consolidated Assets and Liabilities as at 30th September, 2026**

**Note -7** **(₹ in Lakhs , unless stated otherwise)**

| | Particulars | As at 30.09.2026 Unaudited | As at 31.03.2026 Audited |
|---|---|---|---|
| A | **ASSETS** | | |
| (1) | **NON-CURRENT ASSETS** | | |
| | (a) Property, Plant and Equipment | 4,201.18 | 4,378.63 |
| | (b) Capital Work in Progress | 190.98 | 187.34 |
| | (c) Right of Use-Assets | 204.14 | 206.05 |
| | (d) Intangible Assets | 13.04 | 13.04 |
| | (e) Investments in Associates | 17,492.41 | 16,153.76 |
| | (f) Financial Assets | | |
| | (i) Investments | 6,640.09 | 3,130.58 |
| | (ii) Loans | 420.00 | - |
| | (iii) Other Financial Assets | 75.88 | 36.09 |
| | (g) Non -Current Tax Assets (Net) | 122.17 | 220.47 |
| | (h) Other Non- Current Assets | 70.59 | 14.26 |
| | **Sub Total - Non Current Assets** | **29,430.48** | **24,340.22** |
| (2) | **CURRENT ASSETS** | | |
| | (a) Inventories | 3,146.77 | 1,550.42 |
| | (b) Financial Assets | | |
| | (i) Investments | 1,903.43 | 4,593.63 |
| | (ii) Trade Receivables | 422.72 | 317.84 |
| | (iii) Cash and Cash Equivalents | 186.66 | 729.42 |
| | (iv) Bank Balances (other than above) | 49.50 | 396.74 |
| | (v) Other Financial Assets | 384.75 | 161.97 |
| | (c) Other Current Assets | 640.84 | 1,863.44 |
| | **Sub Total - Current Assets** | **6,734.67** | **9,613.46** |
| | **TOTAL - ASSETS** | **36,165.15** | **33,953.68** |
| B | **EQUITY AND LIABILITIES** | | |
| (1) | **EQUITY** | | |
| | (a) Equity Share Capital | 1,152.53 | 1,152.53 |
| | (b) Other Equity | 30,329.45 | 28,561.51 |
| | **Sub Total - Total Equity** | **31,481.98** | **29,714.04** |
| (2) | **NON-CURRENT LIABILITIES** | | |
| | (a) Financial Liabilities | | |
| | (i) Borrowings | - | - |
| | (b) Provisions | 336.87 | 305.72 |
| | (c) Deferred Tax Liabilities (Net) | 1,400.37 | 1,405.26 |
| | **Sub Total - Non Current Liabilities** | **1,737.24** | **1,710.98** |
| (3) | **CURRENT LIABILITIES** | | |
| | (a) Financial Liabilities | | |
| | (i) Borrowings | 727.90 | 3.20 |
| | (ii) Trade Payable | | |
| | (a) Total outstanding dues of micro enterprises and small enterprises | 80.69 | 22.75 |
| | (b) Total outstanding dues of creditors other than micro enterprises and small enterprises | 1,375.66 | 1,301.42 |
| | (b) Other Financial Liabilities | 244.94 | 166.47 |
| | (c) Provisions | 43.03 | 43.03 |
| | (d) Other Current Liabilities | 473.71 | 991.79 |
| | **Sub Total - Current Liabilities** | **2,945.93** | **2,528.66** |
| | **TOTAL - EQUITY AND LIABILITIES** | **36,165.15** | **33,953.68** |

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

**DEEPAK AGARWAL**
**(Chairman)**
**DIN 00343812**

**Dated :13th November, 2026**
**Place: Kolkata**

**SUPERSHAKTI METALIKS LIMITED**
**CIN: L28910WB2012PLC189128**

## Consolidated Statement of Cash Flow for the Half Year Ended 30th September, 2026

**Note No. 7**

(₹ in Lakhs , unless stated otherwise)

| Particulars | Half Year ended 30.09.2026 (Unaudited) | | Half Year ended 30.09.2025 (Unaudited) | |
|---|---|---|---|---|
| | Amount (₹) | Amount (₹) | Amount (₹) | Amount (₹) |
| **Cash Flow from Operating Activities** | | | | |
| **Profit before Tax:** | | 2,002.75 | | 1,249.52 |
| **Adjustments for :** | | | | |
| Depreciation & Amortisation Expenses | 223.45 | | 246.32 | |
| Finance costs | 61.61 | | 98.95 | |
| Interest Income | (38.29) | | (357.10) | |
| Interest on Income Tax Refund | (8.13) | | (6.31) | |
| Net gain on sale of investments | (107.58) | | - | |
| Income from alternative investment funds and portfolio management services | (144.43) | | - | |
| Unrealised gain on of Investment | (66.52) | | (1.75) | |
| Net (Gain)/Loss on sale of property, plant & equipment /CWIP | (0.57) | | 0.15 | |
| Net (Gain)/Loss on Foreign Currency Transactions | - | | (6.01) | |
| Liabilities no longer required written back | (0.04) | | (0.57) | |
| Bad Debts written off | 0.29 | | - | |
| Share of Profit in Associates | (1,336.56) | | (499.34) | |
| Provision for Non-moving / Obsolete Store Items | 1.44 | | (0.71) | |
| | | (1,415.33) | | (526.37) |
| **Operating Profit before working Capital Changes** | | **587.42** | | **723.15** |
| **Adjustments for (increase)/ decrease in operating assets** | | | | |
| Inventories | (1,597.79) | | (459.21) | |
| Trade Receivables | (105.17) | | (105.56) | |
| Other Non Current Financial Assets And Other Non-Current Assets | (12.43) | | 2.28 | |
| Other Current Financial Assets And Other Current Assets | 1,222.60 | | (102.19) | |
| **Adjustments for increase/ (decrease) in operating liabilities** | | | | |
| Trade payables | 132.22 | | (1,652.47) | |
| Other Current Financial Liabilities And Other Current Liabilities | (483.11) | | (569.51) | |
| Current provisions | - | | (12.13) | |
| Non-current provisions | 15.15 | | 11.40 | |
| | | **(828.53)** | | **(2,887.39)** |
| **Cash Generated from Operations** | | **(241.11)** | | **(2,164.24)** |
| Tax Paid | | **(69.86)** | | **(159.41)** |
| **Net Cash Generated from Operating Activities ( A)** | | **(310.97)** | | **(2,323.65)** |
| **Cash Flow from Investing Activities** | | | | |
| Purchase of Property, Plant & Equipment (including Capital Work-in-Progress) and Intangible Assets | (51.50) | | (158.71) | |
| Capital advances paid and movement in capital creditors (net) | (51.55) | | - | |
| Proceeds from Sale of Property , Plant & Equipment (including Capital Work-in-Progress) | 4.35 | | 1.50 | |
| Loan ( given )/refund (Net) | (420.00) | | 5,441.38 | |
| Interest Received | 29.09 | | 271.46 | |
| Net Investment in Mutual Funds , Alternative Investment Fund and Gold | (705.93) | | (500.00) | |
| Net Investment in Fixed deposits | 307.14 | | 85.62 | |
| **Net Cash Used in Investing Activities (B)** | | **(888.39)** | | **5,141.25** |
| **Cash Flow from Financing Activities** | | | | |
| Dividend Paid | (6.49) | | - | |
| Proceeds/(Repayment) from Long Term Loan Borrowings | - | | (1.23) | |
| Proceeds/(Repayment) from Short Term Loan Borrowings | 724.70 | | (1,876.94) | |
| Interest Paid | (61.61) | | (119.88) | |
| **Net Cash Used from Financing Activities ( C )** | | **656.60** | | **(1,998.06)** |
| **Net Increase/(Decrease) in cash and Cash Equivalents ( A+B+C)** | | **(542.76)** | | **819.53** |
| Cash and Cash Equivalents at the beginning of the period | | **729.42** | | **8.60** |
| Cash and Cash Equivalents at the end of the period | | **186.66** | | **828.13** |

(₹ in Lakhs , unless stated otherwise)

| **Cash & Cash Equivalents Consists of :** | | **As at 30.09.2026** | | **As at 30.09.2025** |
|---|---|---|---|---|
| Cash on Hand | | 3.70 | | 7.40 |
| Balance with Banks | | 182.96 | | 820.73 |
| Total | | **186.66** | | **828.13** |

**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

**DEEPAK AGARWAL**
(Chairman)
**DIN 00343812**

**Date : 13th November,2026**
**Place : Kolkata**

# SUPERSHAKTI METALIKS LIMITED

**Registered Office : 'Premlata', 39, Shakespeare Sarani, 2nd Floor, Kolkata - 700017, WB, India, 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 the Un-Audited Standalone & Consolidated Financial Results and the Cash Flow Statement of Supershakti Metaliks Limited for the half year on 30th September, 2026 and to the best of our knowledge and belief:

   (i) These statements do not contain any materially untrue statement or omit any material fact or contain statements that might be misleading;

   (ii) 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 ended on 30th September, 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:

   (i) that there are no significant changes in internal control over financial reporting during the half year;

   (ii) that there are no significant changes in accounting policies during the half 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**

**Sandeep Khanna**
(Chief Financial Officer)

SUPERSHAKTI METALIKS LTD. KOLKATA


**Works : Kanjilal Avenue, Opp.: DPL Zone "B", Substation, Durgapur - 713210, W.B., Phone : +91 343 2552598/ 3284**
**CIN No.: L28910WB2012PLC189128, E-mail : supershaktimetaliks@gmail.com, www.supershaktimetaliks.com**