



SUPERIOR INDUSTRIAL ENTERPRISES LIMITED

(FORMERLY KNOWN AS SUPERIOR VANASPATI LIMITED)

Regd. Office: 25, Bazar Lane, Bengali Market, New Delhi- 110001

Date: 28th May, 2026

To,

BSE Limited

Phiroze Jeejeebhoy Towers
Dalal Street, Mumbai – 400 001 MH

Scrip Code: 519234

Sub: Outcome of the Board Meeting held on Thursday, 28th May, 2026 pursuant to Regulation 30 and 33 of SEBI (LODR) Regulations, 2015

Dear Sir,

This is to inform you that the Board of Directors of the Company at its meeting held on Thursday, 28th May, 2026, inter alia, considered and approved the following items:

- i. Audited Financial Results and Standalone Financial Statements of the Company for the quarter and financial year ended 31st March, 2026.
- ii. Auditor's Report on the Audited Financial Results and Standalone Financial Statements for the quarter and financial year ended 31st March, 2026.
- iii. Audited Financial Results and Consolidated Financial Statements of the Company for the quarter and financial year ended 31st March, 2026.
- iv. Auditor's Report on the Audited Financial Results and Consolidated Financial Statements for the quarter and financial year ended 31st March, 2026.
- v. Declaration of unmodified opinion(s) issued by the Statutory Auditors on the Audited Standalone and Consolidated Financial Statements for the Financial Year ended March 31, 2026.
- vi. Approved the re-appointment of M/s. Gupta Kamal & Co. as the Internal Auditors of the Company, on the recommendation of the Audit Committee, for the financial year 2026-27, details as mentioned in *Annexure I*
- vii. Approved the re-appointment of M/s. Mahesh Singh & Company as the Cost Auditors of the Company, on the recommendation of the Audit Committee, for the financial year 2026-27, details as mentioned in *Annexure II*

Further, pursuant to the provisions of Regulation 33(3)(d) of SEBI (LODR) Regulations, 2015, it is hereby declared that M/s. S. Jain & Co., Statutory Auditors have issued the Audit Reports for the financial year 2025-26 with an unmodified opinion.

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

We request you to kindly take the above information on record, and oblige.

Thanking you,
Yours faithfully,

Superior Industrial Enterprises Limited

Muskaan Suhag
Company Secretary & Compliance Officer
M. No A75927



SUPERIOR INDUSTRIAL ENTERPRISES LIMITED

(FORMERLY KNOWN AS SUPERIOR VANASPATI LIMITED)

Regd. Office: 25, Bazar Lane, Bengali Market, New Delhi- 110001

The disclosures pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024 are provided as Annexure-C.

Annexure I

RE- APPOINTMENT OF AN INTERNAL AUDITOR

S. No	Particulars	Details
1.	Name of Auditor	Mr. Kamal Gupta
2.	Reason for change viz. appointment, reappointment, resignation, removal, death or otherwise	Re-appointment
3.	Date of appointment/ re-appointment/ cessation (as applicable)	28-05-2026 (For FY 2026-27)
4.	Term of appointment / re-appointment/ cessation (as applicable) &	01 year
5.	Brief Profile (in case of Appointment)	It is a firm of Practicing Chartered Accountants having 11 years of experience in Taxation, Banking, Accounts and Finance.
6.	Disclosure of relationships between directors (in case of appointment of a director)	Not applicable

Annexure II

RE-APPOINTMENT OF COST AUDITOR

S. No	Particulars	Details
1.	Name of Auditor	Mr. Mahesh Singh
2.	Reason for change viz. appointment, reappointment, resignation, removal, death or otherwise	Re-appointment
3.	Date of appointment/ re-appointment/ cessation (as applicable)	28-05-2026 (for FY 2026-27)
4.	Term of appointment / re-appointment/ cessation (as applicable) &	01 year
5.	Brief Profile (in case of Appointment)	Practicing Cost Accountants Firm with more than 16 years of vast experience in the field of Cost & Management Accounting and related area.
6.	Disclosure of relationships between directors (in case of appointment of a director)	Not applicable



Independent Auditor's Report on Quarterly and Year to Date Standalone Financial Results of the Superior Industrial Enterprise Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To,
The Board of Directors
SUPERIOR INDUSTRIAL ENTERPRISE LIMITED

Report on the Audit of Standalone Financial Results

Opinion

We have audited the accompanying standalone quarterly and year to date financial results of **Superior Industrial Enterprise Limited** ("the Company") for the quarter and year ended on March 31, 2026 ("the statement"), 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").

In our opinion and to the best of our information and according to the explanations given to us, these standalone financial results:

- i. are presented in accordance with the requirements of Regulation 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) 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 quarter and year ended March 31, 2026.

Basis for Opinion

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 Standards 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 together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.





Emphasis of Matter

The valuation of the investment made by the Company has been valued as per the Audited Financial Statements of March 31, 2025, where ever the company held its investments.

Management's Responsibilities for the Standalone Financial Results

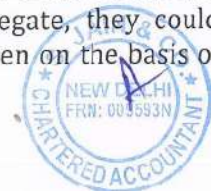
The Statement has been prepared on the basis of the standalone annual financial statements. The Company's Board of Directors are responsible for the preparation and presentation of the statement that give a true and fair view of the net profit and other comprehensive income of the Company and other financial information in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards (Ind AS) 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. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgements and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors 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.

The 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

Our objectives are to obtain reasonable assurance about whether the standalone 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 standalone financial results.





As part of an audit in accordance with SA's, 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 financials statements on whether the company has adequate internal financial control with reference to 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 made by the Board of Directors.
- Conclude on the appropriateness of the 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 Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the 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 financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.





S. JAIN & CO.
Chartered Accountants

Other Matters

The Standalone annual financial results includes the results for the quarter ended 31st March 2026, being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year, which were subjected to limited review by us.

For S. Jain and Co.
Chartered Accountants
FRN 009593N



(FCA Ankit Jain)

Partner

M. NO. 523717

PLACE: NEW DELHI

DATE: May 28, 2026

UDIN : 26523717EKPVEI5900

SUPERIOR INDUSTRIAL ENTERPRISES LIMITED
CIN: L15142DL1991PLC046469
25, Bazar Lane, Bengali Market, New Delhi-110001

Website : www.superiorindustrial.in, email :info@superiorindustrial.in, Tel :+011-23731233,43585000, FAX:+011-43585015

STATEMENT OF AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31st March, 2026

S.No.	Particulars	(Rs in Lakhs, unless otherwise stated)				
		Quarter ended			Year Ended	
		31st March 2026	31st Dec-2025	31st March 2025	31st March 2026	31st March 2025
	(Audited)	(Un-Audited)	(Audited)	(Audited)	(Audited)	
1	Income from Operations					
	(a) Revenue from operations	422.31	263.00	426.46	1,301.43	1,305.58
	(b) Other income	16.36	7.08	6.94	33.67	24.25
	Total income	438.67	270.08	433.40	1,335.11	1,329.83
2	Expenses					
	(a) Cost of materials and services consumed	304.39	135.25	274.21	890.56	860.38
	(b) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(16.63)	24.51	29.69	(19.31)	27.01
	(c) Employee benefits expense	41.89	44.00	48.76	174.67	181.54
	(d) Finance Costs	5.99	2.55	3.95	8.87	6.83
	(e) Depreciation and amortisation expense	9.16	5.57	5.25	23.25	19.34
	(f) Other expenses	31.89	19.67	43.42	123.89	135.42
	Total expenses	376.69	231.55	405.28	1,201.94	1,230.52
3	Profit / (Loss) before exceptional items and tax (1-2)	61.98	38.53	28.12	133.16	99.31
4	Exceptional items	-	-	-	-	-
5	Profit / (Loss) before tax (3+4)	61.98	38.53	28.12	133.16	99.31
6	Tax expense/(income)					
	Current Tax	34.50	-	25.30	34.50	25.30
	Income Tax paid for earlier year	0.15	-	1.48	0.15	1.48
	Reversed provision for tax- earlier year	-	-	-	-	-
	Deffered Tax (Refer note 7)	(9.74)	-	(7.41)	(9.74)	(7.41)
7	Net Profit / (Loss) for the period (5-6)	37.07	38.53	8.75	108.26	79.94
8	Other comprehensive income					
	Items that will not be reclassified subsequently to profit or loss					
	Fair Valuation of Investment through OCI	(3,935.90)	-	3,007.32	(3,935.90)	3,007.32
	Re-measurement gains/ (losses) on defined benefit plans	2.18	-	(1.40)	3.81	0.23
	-Income tax relating to Items that will not be reclassified to profit or loss	-	-	-	-	-
	Fair valuation of investments through OCI	-	-	-	-	-
	Re-measurement gains/ (losses) on defined benefit plans	0.55	-	(0.35)	0.96	0.06
9	Total comprehensive income for the period (7+8)	(3,897.20)	38.53	3,015.02	(3,824.79)	3,087.43
10	Paid-up equity share capital (Face value per share Rs. 10/-) (Face value of Rs. 10/-)	138.50	138.50	138.50	138.50	138.50
11	Other Equity	-	-	-	5,558.40	9,383.19
12	Earnings per equity share					
	(a) Basic (Rs.)	0.27	0.28	0.06	0.78	0.58
	(b) Diluted (Rs.)	0.27	0.28	0.06	0.78	0.58

Place :- New Delhi
Date :- 28.05.2026


Kamal Agarwal
 Managing Director
 DIN:- 02644047

SUPERIOR INDUSTRIAL ENTERPRISES LIMITED

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Standalone Statement of Assets and Liabilities

		(Amount in Lakhs)	
		31st March 2026	31st March 2025
Particulars		(Audited)	(Audited)
A	ASSETS		
	Non-current assets		
	(a) Property, plant and equipment	217.67	187.76
	(b) Capital work in progress	-	-
	(c) Other Intangible assets	-	-
	(d) Financial Assets	-	-
	(i) Investments	6,052.60	9,988.49
	(ii) Others	2.95	2.95
	(e) Non-current tax assets (net)	-	-
	(f) Deferred Tax Assets (net)	31.15	24.27
	(g) Other non-current assets	-	-
	Total non-current assets	6,304.37	10,203.47
	Current assets		
	(a) Inventories	192.94	236.87
	(b) Financial Assets		
	(i) Investments	-	-
	(ii) Trade receivables	265.96	396.96
(iii) Cash and cash equivalents	9.92	11.48	
(iv) Bank balances other than (iii) above	535.72	405.95	
(v) Loans	5.90	10.48	
(vi) Others	-	-	
(c) Current Tax Asset (Net)	26.56	31.00	
(d) Other current assets	33.30	4.17	
Total current assets	1,070.28	1,096.89	
Total assets	7,374.65	11,300.37	
B	EQUITY AND LIABILITIES:		
	Equity		
	(a) Equity Share Capital	1,385.00	1,385.00
	(b) Other Equity	5,558.40	9,383.19
	Total equity	6,943.40	10,768.19
	Liabilities		
	Non-current liabilities		
	(a) Financial liabilities		
	(i) Borrowings		
	(b) Provisions	22.02	20.78
	(c) Other non current liabilities	-	-
	Total non-current liabilities	22.02	20.78
	Current liabilities		
	(a) Financial liabilities		
	(i) Borrowings	73.90	66.14
	(ii) Trade payables		
	-Total outstanding dues of micro enterprises and small enterprises	270.88	392.04
-Total outstanding dues of creditors other than micro enterprises and small enterprises	5.56	1.87	
(iii) Other financial liabilities	12.00	13.46	
(b) Other current liabilities	3.91	5.10	
(c) Provisions	8.48	7.48	
(d) Current Tax Liabilities	34.50	25.30	
Total current liabilities	409.22	511.39	
Total liabilities	431.25	532.18	
Total equity and liabilities	7,374.65	11,300.37	

Place :- New Delhi

Date :- 28.05.2026


 Kamal Agarwal
 Managing Director
 DIN:- 02544047

SUPERIOR INDUSTRIAL ENTERPRISES LIMITED
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Statement of Cash flows for the year ended 31st March, 2026

(Amount in Lakhs)

Particulars	Note	As At 31st March 2026	As At 31st March 2025
Operating Activity			
Net profit before tax		133.16	99.31
Adjustments for non-cash items:-		-	-
- Depreciation		23.25	19.34
- Preliminary Expenses Written off		-	-
Interest Expense		8.68	6.65
Interest Income		(33.67)	(24.23)
Operating profit before working capital changes		131.43	101.07
Decrease /(increase) in trade receivable		131.00	(47.54)
Decrease /(increase) in Inventories		43.93	(131.81)
Increase /(Decrease) in current liabilities		(119.12)	221.97
Increase /(Decrease) in other current liabilities		5.05	5.06
Decrease/(increase) in loan & Others		-4.58	(1.45)
Decrease /(increase) in Other Current Assets		(29.13)	18.44
Cash flow from Operating Activities before tax paid		167.74	165.74
Less: Tax Paid		19.10	57.17
Cash generated from & Used in Operating Activities after tax paid		148.64	108.57
Investing Activity			
Sale of Fixed Asset/(Purchase of Assets)		(53.17)	(34.65)
Investment shares, mutual fund & Others		-	5.00
Profit /(Loss) on sale of investment		-	-
Profit /(Loss) on sale of Fixed Assets		-	-
Decrease /(increase) in Fixed Deposit Maturity 12 Month 0 Days		(129.77)	(40.61)
Interest income		33.67	24.23
Capital WIP		-	-
Cash flow from Investing Activities		(149.27)	(46.03)
Financing Activity			
Interest expense		(8.68)	(6.65)
Short Term Borrowings		7.76	(54.51)
Cash flow from Financing Activities		(0.93)	(61.16)
Net (Decrease) / Increase in cash and cash Equivalents		(1.56)	1.38
Cash and cash equivalents at the beginning		11.48	10.09
Cash and cash equivalents at the closing		9.92	11.48
Cash and cash equivalents at the Close		9.92	11.48
		(0.00)	(0.00)

Place :- New Delhi
Date :- 28.05.2026


Kamal Agarwal
Managing Director
DIN:- 02644047

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Notes:

- 1 The above results were reviewed by the Audit committee in its meeting held on May 28, 2026 and have been approved by the Board of Directors. The auditors of the Company have carried out the audit of the same.
- 2 Financial results have been prepared & presented in accordance with the recognition and measurement principles prescribed under section 133 of the Companies Act.2013
- 3 Investments held by the company are in unquoted shares whose fair valuation has been done through FVTOCI, was recognised on the basis of their respective financial statements upto 31st March 2025, only being latest available audited financial statements of those companies. Thus, fair value for the year ended March 2026 is not considered for the same.
- 4 The figure for the quarter ended 31st March 2026 & 31st March 2025 are the balancing figures between audited figure in respect of full financial year and unaudited year and the published unaudited year to date figure upto 3rd quarter of the respective years.
- 5 Deferred Tax Asset has not been created on the carryforward of unused tax losses; as the same will be recognised to the extent when there is probability that future taxable profit will be available against which the unused tax losses can be utilised.
- 6 The figures of the previous period/year have been restated/regrouped wherever necessary to make them comparable.
- 7 The figures of the previous period/year have been restated/regrouped wherever necessary to make them comparable.

By Order of the Board
Superior Industrial Enterprises Limited



(Kamal Agarwal)
Managing Director
DIN:02644047

Place : New Delhi
Date :28.05.2026



Independent Auditor's Report on Quarterly and Year to Date Consolidated Financial Results of Superior Industrial Enterprise Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To,
The Board of Directors
SUPERIOR INDUSTRIAL ENTERPRISE LIMITED

Report on the Audit of Consolidated Financial Results

Opinion

We have audited the accompanying standalone quarterly and year to date Consolidated Financial Results of **Superior Industrial Enterprise Limited** ("the Holding Company"), its Subsidiary Company (together with its Holding Company referred to as "the Group") for the quarter and year ended on March 31, 2026 ("the statement"), attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, and based on the consideration of the reports of the other auditors on separate financial statements of subsidiaries, the Statement:

- a. Includes the results of the following entities:
 - i. **Subsidiary**
Babri Polypet Private Limited
- b. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations, as amended, in this regard; and
- c. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards (Ind AS) and other accounting principles generally accepted in India, of the consolidated net profit and other comprehensive income and other financial information of the Group for the quarter and year ended March 31, 2026.

Basis for Opinion

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 Standards 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 Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us and other auditors in terms of their reports referred to in "Other Matters" paragraph below, is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matter

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the consolidated financial statements of the current period. These matters were addressed in the context of our audit of the consolidated financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined that there are key audit matters to be communicated in our report, as below:

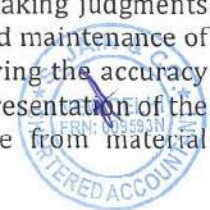
- a. We draw attention to Note No.4 of the Consolidated Financial Statements, which explains about the fair valuation of the investments as on reporting date on the basis of the previous financial year audited financial statement of those companies where the company held its investments

Our opinion is not modified in respect of above matter.

Management's Responsibilities for the Standalone Financial Results

The Statement, which is the responsibility of the Holding Company's management and has been approved by the Holding Company's Board of Directors, has been prepared on the basis of the consolidated annual financial statements. The Holding Company's Board of Directors are responsible for the preparation and presentation of the statement that give a true and fair view of the net profit and other comprehensive income of the Group and other financial information in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards (Ind AS) 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 Board of Directors of the companies included in the Group, are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act, for safeguarding of the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively, for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial 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 Statement by the Directors of the Holding Company, as aforesaid.

In preparing the consolidated financial results, the Board of Directors of the companies included in the Group are responsible for assessing the ability of the Group 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 Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group are also responsible for overseeing the financial reporting process of the Group.

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

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.

As part of an audit in accordance with SA's, we exercise professional judgment and maintain professional skepticism throughout the audit.

We also:

- i. 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.
- ii. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the group internal controls. Under Section 143 (3) (i) of the Act, we are also responsible for expressing our opinion through a separate report on complete set of financials statements on whether the company has adequate internal financial control with reference to financial statements in place and the operating effectiveness of such controls.





- iii. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- iv. Conclude on the appropriateness of the 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 of the Group ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the 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 Group to cease to continue as a going concern.
- v. Evaluate the overall presentation, structure and content of the consolidated financial results, including the disclosures and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- vi. Obtain sufficient appropriate audit evidence regarding the financial results / financial information of the entities within the Group to express an opinion on the statement. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the consolidated financial results of which we are the independent auditors. For the other entities included in the consolidated financial results, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Holding 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.

We also provide those charged with governance of the Holding Company 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.

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

We did not audit the financial Statements of the subsidiary company, whose financial statements reflect total assets of Rs. 1496.74 Lakhs for the year ended March 31, 2026 and Rs 1059.21 Lakhs as at March 31, 2025, total revenue of Rs. 2754.53 Lakhs and total net profit (after tax) of Rs. 68.72 Lakhs for the year ended March 31, 2026 and Rs 3085.09 lakhs and total net profit (after tax) of Rs 97.29 Lakhs for the year ended 31st March 2025 respectively, and net cash outflow of Rs 1.01 Lakhs





S. JAIN & CO.
Chartered Accountants

for the year ended 31st March 2026, as considered in the consolidated financial statements. These financial statements have been audited by other statutory auditors, whose reports have been furnished to us by the management and our opinion on the consolidated financial statement in so far as it relates to the amounts and disclosures included in respect of these subsidiary company, is based solely on the report of such auditors and the procedures performed by us are as stated in paragraph above.

The minority interest has been arrived considering only the subsidiary company profit amount.

Our opinion on the Statement, is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors and the financial information certified by the Board of Directors.

The consolidated annual financial result includes the results for the quarter ended 31st March 2026, being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year, which were subjected to limited review by us.

For S. Jain and Co.
Chartered Accountants
FRN 009593N



(FCA Ankit Jain)
Partner

M. NO. 523717

PLACE: NEW DELHI

DATE: May 28, 2026

UDIN: 26523717UKSBUN8289

SUPERIOR INDUSTRIAL ENTERPRISES LIMITED
CIN: L15142DL1991PLC046469

25, Bazar Lane, Bengali Market, New Delhi-110001

Website : www.superiorindustrial.in, email :info@superiorindustrial.in, Tel :+011-23731233,43585000, FAX:+011-43585015

STATEMENT OF AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31st MARCH, 2026

S.No.	Particulars	(Rs in Lakhs, unless otherwise stated)				
		Quarter ended			Year Ended	
		31st March 2026	31st Dec-2025	31st March 2025	31st March 2026	31st March 2025
	(Audited)	(Un-Audited)	(Audited)	(Audited)	(Audited)	
1	Income from Operations					
	(a) Revenue from operations	970.76	565.34	1,483.97	4,043.39	4,390.67
	(b) Other income	14.94	15.50	25.34	57.30	42.75
	Total income	985.70	580.84	1,509.31	4,100.69	4,433.42
2	Expenses					
	(a) Cost of materials and services consumed	610.78	300.82	1,010.69	2,899.82	3,183.11
	(b) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(24.78)	66.04	246.08	35.80	246.08
	(c) Purchase of Stock in Trade	0.00	33.49	(118.79)	51.83	10.26
	(d) Employee benefits expense	64.71	64.78	91.29	250.64	258.66
	(e) Finance Costs	54.19	15.23	47.39	75.39	70.06
	(f) Depreciation and amortisation expense	21.82	14.29	11.79	64.72	54.16
	(g) Other expenses	216.63	74.46	158.31	506.66	414.30
	Total expenses	943.36	569.11	1,446.75	3,884.87	4,236.63
3	Profit / (Loss) before exceptional Items and tax (1-2)	42.35	11.73	62.56	215.83	196.80
4	Exceptional items	-	-	-	-	-
5	Profit / (Loss) before tax (3+4)	42.35	11.73	62.56	215.83	196.80
6	Share of net Profit/(Loss) of Associates	-	-	529.55	-	634.96
7	Profit/ (loss) before tax (5+6)	42.35	11.73	592.11	215.83	831.75
8	Tax expense/(income)					
	a) Current tax	48.61	-	40.51	48.61	40.51
	b) Income Tax paid for earlier year	0.15	-	1.66	0.15	1.66
	b) Reversed provision for tax- earlier year	-	-	-	-	-
	b) MAT credit Entitlement	(12.90)	-	(15.21)	(12.90)	(15.21)
	c) Deferred tax	2.99	-	(7.41)	2.99	(7.41)
9	Net Profit / (Loss) for the period (7-8)	3.50	11.73	572.56	176.98	812.20
10	Other comprehensive income					
	Items that will not be reclassified subsequently to profit or loss					
	Fair Valuation of Investment through OCI	(7,735.69)	-	3,007.32	(7,735.69)	3,007.32
	Re-measurement gains/(losses) on defined benefit plans	3.81	-	0.23	3.81	0.23
	-Income tax relating to Items that will not be reclassified to profit or loss	-	-	-	-	-
	Fair valuation of investments through OCI	-	-	-	-	-
	Re-measurement gains/ (losses) on defined benefit plans	0.96	-	0.06	0.96	0.06
11	Total comprehensive income for the period (9+10)	(7,729.34)	11.73	3,580.04	(7,555.86)	3,819.69
12	Profit attributable to:					
	Owners of the Company	(11.95)	24.87	555.77	136.47	764.52
	Non-controlling interests	15.45	(13.13)	16.78	40.51	47.68
	Other Comprehensive income attributable to:					
	Owners of the Company	(7,732.84)	-	3,007.49	(7,732.84)	3,007.49
	Non-controlling interests	-	-	-	-	-
	Total Comprehensive income attributable to:					
	Owners of the Company	(7,744.79)	24.87	3,563.26	(7,596.37)	3,772.01
	Non-controlling interests	15.45	(13.13)	16.78	40.51	47.68
13	Paid-up equity share capital (Face value per share Rs. 10/-) (Face value of Rs. 10/-)	138.50	138.50	138.50	138.50	138.50
14	Other Equity					
15	Earnings per equity share					
	(a) Basic (Rs.)	(0.09)	0.18	4.01	0.99	5.52
	(b) Diluted (Rs.)	(0.09)	0.18	4.01	0.99	5.52

Place :- New Delhi
Date :- 28.05.2026


 Kamal Agarwal
 Managing Director
 DIN:- 02644047

SUPERIOR INDUSTRIAL ENTERPRISES LIMITED
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Tel : +011-23731233,43585000, FAX:+011-43585015
Consolidated Statement of Assets and Liabilities as at 31st March, 2026

		(Amount in Lakhs)	
Particulars		31st March 2026	31st March 2025
		(Audited)	(Audited)
A	ASSETS		
	Non-current assets		
	(a) Property, plant and equipment	702.65	585.80
	(b) Capital work-in-progress	-	-
	(c) Other Intangible assets	-	-
	(d) Financial Assets	-	-
	(i) Investments	-	-
	(ii) Others	5,950.59	13,679.88
	(e) Non-current tax assets (net)	31.33	92.97
	(f) Deferred Tax Assets (net)	64.23	24.27
	(g) Other non-current assets	-	-
	Total non-current assets	6,748.80	14,382.92
	Current assets		
	(a) Inventories	400.35	481.16
	(b) Financial Assets		
	(i) Investments	156.65	-
	(ii) Trade receivables	311.40	709.96
(iii) Cash and cash equivalents	16.37	16.90	
(iv) Bank balances other than (iii) above	1,027.89	407.74	
(v) Loans	5.90	10.48	
(vi) Others	-	-	
(c) Current Tax Asset(Net)	26.56	27.00	
(d) Other current assets	69.09	14.81	
Total current assets	2,014.19	1,668.04	
Total assets	8,762.99	16,050.97	
B	EQUITY AND LIABILITIES:		
	Equity		
	(a) Equity Share Capital	1,385.00	1,385.00
	(b) Other Equity	5,324.06	12,920.42
	(c) Non Controlling Interest	356.56	316.06
	Total equity	7,065.62	14,621.48
	Liabilities		
	Non-current liabilities		
	(a) Financial liabilities		
	(i) Borrowings	509.20	550.88
	(b) Provisions	22.02	20.78
	(c) Other non current liabilities	-	-
	Total non-current liabilities	531.22	571.67
	Current liabilities		
	(a) Financial liabilities		
	(i) Borrowings	759.57	367.63
	(ii) Trade payables	-	-
-Total outstanding dues of micro enterprises and small enterprises	290.49	407.68	
-Total outstanding dues of creditors other than micro enterprises and small enterprises	19.34	13.12	
(iii) Other financial liabilities	36.36	17.87	
(b) Other current liabilities	8.78	10.60	
(c) Provisions	8.48	7.48	
(d) Current tax Liabilities	43.13	33.44	
Total current liabilities	1,166.15	857.82	
Total liabilities	1,697.37	1,429.48	
Total equity and liabilities	8,762.99	16,050.97	

Place :- New Delhi
Date :- 28.05.2026


Kamal Agarwal
Managing Director
DIN:- 02644047



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Consolidated Statement of Cash flows for the year ended 31st March ,2026

(Amount in Lakhs)

Particulars	Note	As At 31st March 2026	As At 31st March 2025
Operating Activity			
Net profit before tax		215.83	196.80
Adjustments for non-cash items:-			
-Depreciation		64.72	54.16
- Preliminary Expenses Written off		-	-
Loss on sale shares		44.14	-
Interest Expense		35.35	70.06
Interest Income		(33.67)	(26.24)
Operating profit before working capital changes		326.37	294.78
Decrease /(increase) in trade receivable		398.56	(134.22)
Decrease /(increase) in Inventories		80.81	51.40
Decrease /(increase) in Investment		(256.07)	-
Decrease /(increase) in Other Non Current Assets		3.66	-
Increase /(Decrease) in current liabilities		(119.12)	199.41
Increase /(Decrease) in other current liabilities		31.36	5.06
Decrease/(increase) in loan & Others		4.58	(1.45)
Decrease /(increase) in Other Current Assets		(542.90)	18.44
Cash flow from Operating Activities before tax paid		(72.75)	436.41
Less: Tax Paid		20.32	72.57
Cash generated from & Used in Operating Activities after tax paid		(93.07)	363.84
Investing Activity			
Sale of Fixed Asset/(Purchase of Assets)		(181.56)	(51.92)
Other Financial Assets		-	20.67
Profit /(Loss) on sale of shares		55.28	-
Decrease /(increase) in non current investment		-	-
Profit /(Loss) on sale of Fixed Assets		-	-
Decrease /(increase) in Fixed Deposit Maturity 12 Month 0 Days		(129.77)	(40.70)
Interest income		33.67	26.24
Cash flow from Investing Activities		(222.38)	(45.71)
Financing Activity			
Interest expense		(35.35)	(70.06)
Short Term Borrowings		391.94	(243.15)
Repayment of long-term borrowings		(41.68)	-
Cash flow from Financing Activities		314.91	(313.20)
Net (Decrease) / Increase in cash and cash Equivalents		(0.54)	4.93
Cash and cash equivalents at the beginning		16.90	11.97
Cash and cash equivalents at the closing		16.37	16.90
Cash and cash equivalents at the Close		16.37	16.90

Place :- New Delhi
Date :- 28.05.2026

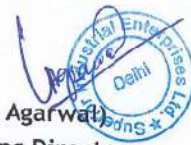

Kamal Agarwal
 Managing Director
 DIN:- 02644047

Notes:

- 1 The above consolidated results were reviewed by the Audit committee in its meeting held on May 28, 2026 and have been approved by the Board of Directors. The auditors of the Company have carried out the audit of the same.
- 2 Financial results have been prepared & presented in accordance with the recognition and measurement principles prescribed under section 133 of the Companies Act, 2013
- 3 Investments held by the company are in unquoted shares whose fair valuation has been done through FVTOCI, was recognised on the basis of their respective financial statements upto 31st March 2025, only being latest available audited financial statements of those companies. Thus, fair value for the year ended March 2026 is not considered for the same.
- 4 The figure for the quarter ended 31st March 2026 & 31st March 2025 are the balancing figure between audited figure in respect of full financial year and the published unaudited year to date figure upto 3rd quarter of the respective years.
- 5 Deferred Tax Asset has not been created on the carry forward of unused tax losses; as the same will be recognised to the extent when there is probability that future taxable profit will be available against which the unused tax losses can be utilised.
- 6 The figures of the previous period/year have been restated/regrouped wherever necessary to make them comparable.
- 7 The minority interest has been calculated on the profit earned by the subsidiary company only

By Order of the Board
Superior Industrial Enterprises Limited

(Kamal Agarwal)
Managing Director
DIN:02644047



Place : New Delhi
Date : 28.05.2026

Format for Disclosure of Related Party Transactions (applicable only for half-yearly filings i.e., 2nd and 4th quarter)

Sr. No.	Details of the party (listed entity /subsidiary) entering into the transaction		Details of the counterparty			Type of related party transaction	Details of other related party transaction	Value of the related party transaction as approved by the audit committee	Remarks on approval by audit committee	Value of the related party transaction ratified by the audit committee	Date of Audit Committee Meeting where the ratification was approved	Value of transaction during the reporting period	In case monies are due to either party as a result of the transaction	
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary								Opening balance	Closing balance
1	Superior Industries Enterprises Limited	AAACS1100L	Babri Polypet Private Limited	AAGCB0917Q	Subsidiary Company	Purchase of goods or services		NA				10.07	3.34	3.93
2	Superior Industries Enterprises Limited	AAACS1100L	Mr Kamal Agarwal	AARPA6333P	Managing Director	Remuneration		NA				1.60	0.27	0.27
3	Superior Industries Enterprises Limited	AAACS1100L	Mrs Renu Agarwal	AANPA6514E	Wife of Managing Director	Remuneration		NA				4.60	0.77	0.77
4	Superior Industries Enterprises Limited	AAACS1100L	Ms Mimansha Mittal	BCZPM8883 M	Daughter in Law of Managing Director	Remuneration		NA				4.60	0.77	0.77
5	Superior Industries Enterprises Limited	AAACS1100L	Mr Raushan Kumar Sharma	BTBPS2289A	Chief Financial Officer	Remuneration		NA				6.39	1.07	1.07
6	Superior Industries Enterprises Limited	AAACS1100L	Ms Muskaan Suhag	PIVPS0137J	Company Secretary & Compliance Officer	Remuneration		NA				3.72	0.62	0.62
7	Superior Industries Enterprises Limited	AAACS1100L	Kusum Sharma	JQXPS2922H	Independent Director	Any other transaction	Sitting Fees	NA				0.22	0.11	0.00
8	Superior Industries Enterprises Limited	AAACS1100L	Arun Nevatia	AAJPN7322F	Independent Director	Any other transaction	Sitting Fees	NA				0.33	0.11	0.00
9	Superior Industries Enterprises Limited	AAACS1100L	Gaurav Kumar Gupta	AIIPG9913E	Independent Director	Any other transaction	Sitting Fees	NA				0.22	0.11	0.00
Total value of transaction during the reporting period												31.75		
Notes:														
<p>1. The details in this format are required to be provided for all transactions undertaken during the reporting period. However, opening and closing balances, including commitments, to be disclosed for existing related party transactions even if there is no new related party transaction during the reporting period.</p> <p>2. Where a transaction is undertaken between members of the consolidated entity (between the listed entity and its subsidiary or between subsidiaries), it may be reported once.</p> <p>3. Listed banks shall not be required to provide the disclosures with respect to related party transactions involving loans, inter-corporate deposits, advances or investments made or given by the listed banks.</p> <p>4. For companies with financial year ending March 31, this information has to be provided for six months ended September 30 and six months ended March 31. Companies with financial years ending in other months, the six months period shall apply accordingly.</p> <p>5. Each type of related party transaction (for e.g. sale of goods/services, purchase of goods/services or whether it involves a loan, inter-corporate deposit, advance or investment) with a single party shall be disclosed separately and there should be no clubbing or netting of transactions of same type. However, transactions with the same counterparty of the same type may be aggregated for the reporting period. For instance, sale transactions with the same party may be aggregated for the reporting period and purchase transactions may also be disclosed in a similar manner. There should be no netting off for sale and purchase transactions. Similarly, loans advanced to and received from the same counterparty should be disclosed separately, without any netting off.</p> <p>6. In case of a multi-year related party transaction:</p> <p>a. The aggregate value of such related party transaction as approved by the audit committee shall be disclosed in the column "Value of the related party transaction as approved by the audit committee".</p> <p>b. The value of the related party transaction ratified by the audit committee shall be disclosed in the column "Value of the related party transaction ratified by the audit committee".</p> <p>c. The value of the related party transaction undertaken in the reporting period shall be reported in the column "Value of related party transaction during the reporting period".</p> <p>7. "Cost" refers to the cost of borrowed funds for the listed entity. 8. Transactions such as acceptance of fixed deposits by banks/NBFCs, undertaken with related parties, at the terms uniformly applicable /offered to all shareholders/ public shall also be reported.</p>														