



L. V. SHINDE GROUP®
SINCE 1983

Supreme Facility Management Limited

(ISO 9001:2015 / ISO 14001 : 2015 / ISO 45001:2018 / ISO 26001:2010 COMPANY)

• Facility Management • Engineering Works • HR Services • PMO
• Supply Chain Management • Employee Transportation • Catering Services

NOTICE

Notice is hereby given that the nineteenth (19th) Annual General Meeting of the members of the Company will be held at the registered office of the Company at A-120, Jai Ganesh Vision, Akurdi Pune Maharashtra India- 411035 on Tuesday, 24th September 2024, at 2.45 p.m. to transact the following business:

ORDINARY BUSINESS:

1. To receive, consider and adopt the audited financial statements for the financial year ended as on 31st March 2024 together with the Directors and Auditors Report thereon.
2. To re-appoint Mr. Lalasaheb Vitthalrao Shinde who is liable to retire by rotation and being offers himself for re-appointment.
3. To re-appoint Mr. Rajendra Lalasheb Shinde who is liable to retire by rotation and being offers himself for re-appointment.
4. To appoint the statutory auditor and to fix their remuneration.

To pass with or without modification (s) the following resolution as an Ordinary Resolution:

"RESOLVED THAT pursuant to the provisions of Section 139 and any other applicable provisions if any, of the Companies Act, 2013, and Companies (Audit & Auditors) Rules, 2014, M/s. Bharat J Rughani & Co., Chartered Accountants, Mumbai, (Firm Registration Number 101220W) be and are hereby appointed as the Statutory Auditors of the Company due to hold office from the conclusion of this Annual General Meeting (AGM) till the conclusion of Sixth (6th) annual general meeting i.e. the Annual General Meeting to be held for the financial year 2028-29, at such remuneration as may be mutually agreed between the Board of Directors of the Company and the Auditors."

"RESOLVED FURTHER THAT the Board of Directors of the Company be and is hereby authorized to issue a certified true copy of this resolution and to do all such acts, deeds and things as may be necessary to give effect to this resolution."

SPECIAL BUSINESS:

5. Appointment of Mr. Lalasaheb Vitthalrao Shinde (DIN: 02053259) as Whole-Time Director of the Company.



(Formerly known as Supreme Facility Management Pvt. Ltd.)

120/121, Building No. A, 1st Floor, Jai Ganesh Vision, Akurdi, Pune - 411 035, Maharashtra, India.
Contact : 96378 11000 Web : www.supremefacility.com Mail : info@supremefacility.com

CIN : U63040PN2005PLC020759

To pass with or without modification(s) following resolution as Special Resolution:

The Chairman informed the members that the Board of directors of the Company has referred the name of Mr. Lalasaheb Vitthalrao Shinde (DIN: 02053259) for the appointment as a Whole-Time Director of the company w.e.f 24th September 2024 as per the requirement of Section 196, 197 read with Chapter V of the Companies Act, 2013 based on the recommendation of the Audit committee and Nomination and Remuneration Committee. Accordingly, members have passed the following resolution unanimously:

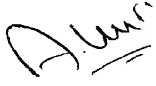
"RESOLVED THAT pursuant to the provisions of Section 196, 197 read with Chapter V of the Companies Act, 2013 and Rules made thereunder based on the recommendation of the Audit committee and Nomination and Remuneration Committee, to appoint Mr. Lalasaheb Vitthalrao Shinde (DIN: 02053259) as the Whole-Time Director of the company w.e.f. 24th September 2024 as per the terms and conditions mutually agreed upon between the Company and appointed Whole-Time Director."


"RESOLVED FURTHER THAT in the event of no profit or the profit of the company is inadequate, during the currency of tenure of managerial personnel, the company may pay remuneration to the managerial remuneration not exceeding the limit under the provisions of the Companies Act, 2013 subject to the minimum remuneration as prescribed above including any statutory modifications or re-enactment thereof from time to time as prescribed by the Government."

"RESOLVED FURTHER THAT any of the Directors of the Company be and is hereby authorized to file necessary forms with the Registrar of Companies, and to do all such acts, deeds and things as may be required in this regard."

For and on behalf of Board of Directors

Supreme Facility Management Limited
(Formerly known as Supreme Facility Management Private Limited)


Amol Sharad Shingate A
Director
DIN: 06668108
Address: Flat No. 11 D-Wing Runal
Florance Plot No. 19 Near
Amrutanandmayi Math Sector No. 21
Yamunanagar Pune Maharashtra India
- 411 044


Rajendra Lalasheb Shinde R
Managing Director
DIN: 02053237
Address: Plot No. 317 Sector No. 24
Behind Central Bank of India
Pradhikaran PCNTDA Nigdi Pune
Maharashtra India - 411044

Date: 21.09.2024
Place: Pune

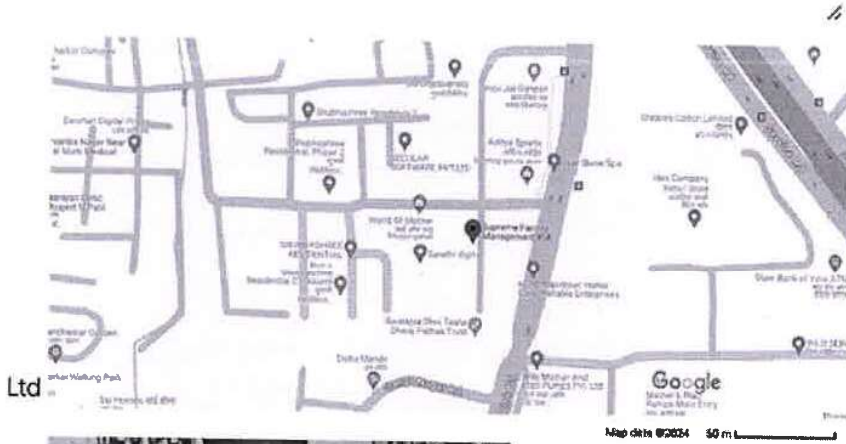


NOTES: -

1. Statements pursuant to section 102 (1) of the Companies Act, 2013 with respect to the special business setting out material facts are annexed herewith.
2. Pursuant to Secretarial Standard 2 (SS 2) issued by the Institute of Company Secretaries of India the route map for reaching the meeting venue is annexed.
3. A member entitled to attend and vote at the Annual General Meeting ("Meeting / AGM") is entitled to appoint a proxy to attend and vote on a poll instead of himself / herself and the proxy need not be a member of the company. Provided that a proxy shall not have the right to speak at the meeting. A person can act as a proxy on behalf of members not exceeding fifty (50) and holding in the aggregate not more than 10% of the total share capital of the company carrying voting rights. However, a member holding more than 10% of the total share capital of the company carrying voting rights may appoint a single person as proxy provided that such person shall not act as proxy for any other person or shareholder. The instrument appointing proxy in order to be valid and effective should be lodged / deposited at the registered office of the company not later than forty-eight (48) hours before the commencement of the meeting.
4. Corporate Members intending to send their authorized representatives to attend the Meeting are requested to send to the Company a certified copy of the Board Resolution/Power of Attorney authorizing their representative to attend and vote on their behalf at the EGM pursuant to Section 113 of the Companies Act, 2013.
5. The Explanatory Statement in terms of Section 102 of the Companies Act, 2013, relating to special business is annexed to the Notice.
6. Members / Proxies should fill the attendance slip for attending the meeting and bring their attendance slips along with their copy of this notice at the meeting.
7. Pursuant to Section 20(2) of the Companies Act, 2013 read with Rule 35 of the Companies (Incorporation) Rules, 2014, as amended, companies are permitted to send official documents to their members electronically.
8. In case of joint holders attending the Meeting, only such joint holder who is higher in the order of names will be entitled to vote.
9. The relevant records and documents connected with the businesses set out in the Notice are available for inspection in physical or in electronic form at the Registered Office of the Company.
10. Shareholders are requested to bring their copies of Notice and all supporting documents to the Annual General Meeting.



Google Maps Supreme Facility Management Ltd
MAP_SFML



Supreme Facility Management Ltd

4.7 ★★★★★ (70)
Corporate office

Overview

Reviews

About



Directions



Save



Nearby



Send to
phone



Share



COMPLEX-1, Off no 120/121 1st Floor, A wing,
Akurdi, Pimpri-Chinchwad, Maharashtra 411035



PROXY FORM

Form No. MGT-11

[Pursuant to section 105(6) of the Companies Act, 2013 and rule 19(3) of the Companies (Management and Administration) Rules, 2014]

CIN: U63040PN2005PLC020759

Name of the company: Supreme Facility Management Limited (Formerly known as Supreme Facility Management Private Limited)

Registered office: A-120, Jai Ganesh Vision, Akurdi Pune Maharashtra India – 411 035

Name of the member (s)	
Registered address	
E-mail Id	
Folio No/ Client Id	
DP ID	NA

I/We, being the member (s) of the above named company holding _____ equity shares of the Company, hereby appoint:

1.
Name:
Address:

E-mail Id:

Signature:, or failing him

2.
Name:
Address:
E-mail Id:
Signature:

as my/our proxy to attend and vote (on a poll) for me/us and on my/our behalf at the 19th Annual general meeting of the company, to be held on the Tuesday of 30th September 2024 at 2.45 p.m. at A-120, Jai Ganesh Vision, Akurdi Pune Maharashtra India – 411 035 and at any adjournment thereof in respect of such resolutions as are indicated below:

Resolution No.

1.....
2.....

Signed this..... day of..... 20....

Signature of shareholder

Signature of Proxy holder(s)

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



ATTENDANCE SLIP

CIN: U63040PN2005PLC020759

Name of the company: Supreme Facility Management Limited (Formerly known as Supreme Facility Management Private Limited)

Registered office: A-120, Jai Ganesh Vision, Akurdi Pune Maharashtra India – 411 035

PLEASE COMPLETE THIS ATTENDANCE SLIP AND HAND OVER AT THE ENTRANCE OF THE VENUE

Joint Shareholders may obtain additional attendance slips at the entrance.

Registered Folio No.

Name of the attending Member/proxy.....

No. of Shares held.....

I hereby accord my presence at the Annual General Meeting held at the Registered Office of the Company.

Date:

Place:

SIGNATURE OF THE SHAREHOLDER OR PROXY





L. V. SHINDE GROUP®
SINCE 1983

Supreme Facility Management Limited

(ISO 9001:2015 / ISO 14001 : 2015 / ISO 45001:2018 / ISO 26001:2010 COMPANY)

• Facility Management • Engineering Works • HR Services • PMO
• Supply Chain Management • Employee Transportation • Catering Services

CERTIFIED TRUE COPY EXPLANATORY STATEMENT PURSUANT TO SECTION 102 OF THE COMPANIES ACT, 2013 FORMING PART OF THE NOTICE DATED 09TH SEPTEMBER 2024

Item No. 05

The members of the Company to appoint Mr. Lalasaheb Vitthalrao Shinde (DIN: 02053259) as a Whole-Time Director of the Company and has consented to act as Managing Director of the Company.

Brief profile of Mr. Lalasaheb Vitthalrao Shinde (DIN: 02053259):

Sr. No	Particulars	Details
1.	Full Name	Lalasaheb Vitthalrao Shinde
2.	Director Identification Number (DIN)	02053259
3.	Age	73 Years
4.	Qualification	Phd.
5.	Experience	45 years
6.	Date of Appointment	24.09.2024
7.	Terms and condition of Appointment	As per terms of appointment, with the liberty to the Board of Directors To alter the terms and conditions, on the recommendations from the nomination and remuneration committee, subject to the provision of the U/S 197, chapter V and other applicable provisions.
8.	Shareholding in the company	49.98%
9.	Meetings attend during the year (i.e. for financial year 2023-24)	28
10.	Details of Remuneration sought to be paid	As per terms of appointment
11.	Details of last drawn remuneration	As per terms of appointment
12.	Relation with directors	Relative as per Section 2 (76 & 77)



(Formerly known as Supreme Facility Management Pvt. Ltd.)

120/121, Building No. A, 1st Floor, Jai Ganesh Vision, Akurdi, Pune - 411 035. Maharashtra, India.
Contact : 96378 11000 Web : www.supremefacility.com Mail : info@supremefacility.com

CIN : U63040PN2005PLC020759

The Board of Directors recommends the resolution for approval of the Shareholders as an Special resolution.

For and on behalf of Board of Directors

Supreme Facility Management Limited
(Formerly known as Supreme Facility Management Private Limited)

A. Shingate

Amol Sharad Shingate A
Director
DIN: 06668108
Address: Flat No. 11 D-Wing Runal
Florance Plot No. 19 Near
Amrutanandmayi Math Sector No. 21
Yamunanagar Pune Maharashtra India
- 411 044

R. Shinde

Rajendra Lalasheb Shinde R
Managing Director
DIN: 02053237
Address: Plot No. 317 Sector No. 24
Behind Central Bank of India
Pradhikaran PCNTDA Nigdi Pune
Maharashtra India - 411044

Date: 09.09.2024
Place: Pune



SUPREME FACILITY MANAGEMENT LIMITED
(Formerly known as Supreme Facility Management Private Limited)

REGISTERED OFFICE:
A-120, JAI GANESH VISION, AKURDI PUNE MAHARASHTRA INDIA - 411 035

**19TH ANNUAL REPORT FOR THE YEAR ENDED
31ST MARCH 2024**





L. V. SHINDE GROUP®
SINCE 1983

Supreme Facility Management Limited

(ISO 9001:2015 / ISO 14001 : 2015 / ISO 45001:2018 / ISO 26001:2010 COMPANY)

• Facility Management • Engineering Works • HR Services • PMO
• Supply Chain Management • Employee Transportation • Catering Services

BOARD'S REPORT

To
The Members

The Board of Directors has pleasure in presenting herewith their 19th Annual Report together with the Audited Financial Statements of your Company for the year ended 31st March, 2024.

FINANCIAL RESULTS:

The Company's financial performance for the year under review along with previous year's figures are given hereunder:

Particulars (Consolidated)	(Amount in Rs.)	
	31 st March 2024	31 st March 2023
Total Revenue	3,56,95,39,000	3,30,78,49,540
Less: Total expenses	3,46,02,21,808	3,23,18,20,922
Profit Before Exceptional And Extraordinary Items And Tax	10,93,17,192	7,60,28,618
Exceptional Items	3,06,53,162	-
Profit Before Extraordinary Items And Tax	7,86,64,030	7,60,28,618
Extraordinary Items	-	-
Add / (Less) : Prior Period Incomes / (Expenses)	-	-
Add : Excess / (Short) Provision of Taxation For Previous Years	-	-
Profit Before Tax	7,86,64,030	7,60,28,618
Tax Expense:		
Less : Current Tax	2,46,93,000	1,48,80,027
(Excess)/Short Provision of Tax for Prior Period	-	(48,77,488)
Add / (Less) : Deferred Tax Asset / (Liability)	(48,78,000)	48,91,649
Profit (Loss) For The Year From Continuing Operations	5,88,49,030	6,11,34,430
Profit/(Loss) From Discontinuing Operations	-	-
Tax Expense Of Discontinuing Operations	-	-
Minority Interest	91,05,000	32,34,392
Share of profits from Associates / Joint Venture	2,18,026	(2,37,607)
Profit (Loss) For The Year	4,99,62,056	5,76,62,431
Dividend (including Interim if any and final)	-	-
Net Profit after dividend and Tax	4,99,62,056	5,76,62,431
Amount transferred to General Reserve	49,96,206	57,66,000
Balance carried to Balance Sheet	16,56,47,056	30,10,63,390
Earnings per share (Basic)	2.74	230.65
Earnings per Share (Diluted)	2.74	230.65

(Formerly known as Supreme Facility Management Pvt. Ltd.)

120/121, Building No. A, 1st Floor, Jai Ganesh Vision, Akurdi, Pune - 411 035. Maharashtra, India.
Contact : 96378 11000 Web : www.supremefacility.com Mail : info@supremefacility.com

CIN : U63040PN2005PLC020759



Particulars (Stand-Alone)	31 st	March	31 st	March
	2024		2023	
Total Revenue	2,94,63,68,000		2,62,89,26,847	
Less: Total expenses	2,87,95,93,000		2,56,51,73,013	
Profit Before Exceptional And Extraordinary Items And Tax	7,67,75,000		6,37,65,000	
Exceptional Items	2,95,53,000		-	
Profit Before Extraordinary Items And Tax	4,72,22,000		6,37,65,000	
Extraordinary Items	-		25,64,000	
Add / (Less) : Prior Period Incomes / (Expenses)	-		-	
Add : Excess / (Short) Provision of Taxation For Previous Years	-		-	
Profit Before Tax	4,72,22,000		6,12,01,000	
Tax Expense:				
Less : Current Tax	1,59,19,000		1,13,48,000	
(Excess)/Short Provision of Tax for Prior Period	-		(52,99,000)	
Add / (Less) : Deferred Tax Asset / (Liability)	(34,87,000)		46,16,000	
Profit (Loss) For The Year From Continuing Operations	3,47,90,000		5,05,36,000	
Profit/(Loss) From Discontinuing Operations	-		-	
Tax Expense Of Discontinuing Operations	-		-	
Profit (Loss) For The Year	3,47,90,000		5,05,36,000	
Dividend (including Interim if any and final)	-		-	
Net Profit after dividend and Tax	3,47,90,000		5,05,36,000	
Amount transferred to General Reserve	34,79,000		50,53,000	
Balance carried to Balance Sheet	13,82,67,000		28,88,55,000	
Earnings per share (Basic)	1.91		202.1	
Earnings per Share (Diluted)	1.91		202.1	

OPERATIONS & DIVIDEND

The Company generated consolidated revenue of Rs. 3,56,95,39,000/- during the current year as against revenue of Rs. 3,30,78,49,540/- generated in the previous year. The operations of the Company have resulted into consolidated post tax profit of Rs. 4,99,62,056/- as against post tax profit of Rs. 5,76,62,431/- in the previous year.

The Company generated stand-alone revenue of Rs. 2,94,63,68,000/- during the current year as against revenue of Rs. 2,62,89,26,847/- generated in the previous year. The operations of the Company have resulted into stand-alone post tax profit of Rs. 3,47,90,000/- as against post tax profit of Rs. 5,05,36,000/- in the previous year.



Owing to the growing business needs and the necessity to plough back the profits in the business, your Directors do not recommend any dividend for the year. Your Directors expect better results of your Company for the next year.

NATURE OF COMPANIES AFFAIRS, CHANGES AND FUTURE OUTLOOK

To carry on the business activities and/ or services in India or abroad of providing all types of facilities management, Employee Transportation, student transport, Mechanized Housekeeping services, man power supply, Canteen Services, engineering service and maintenance of all kinds of commercial and residential buildings, complexes, theatres, cinema halls, auditoriums, sports complexes, stadiums, airports, factories, hotels, colleges, schools and undertake activities in regards to the same and to purchase, install and/or sell equipment's and things for purpose of cleaning / housekeeping and maintenance, employee transport, student transport, canteen service and to setup centres for imparting training in facility management activities, employee transport activities, canteen activities, mechanised cleaning and housekeeping activities.

During the year 2023-24 the company did not alter its main object for operation of business activity.

During the year 2023-24 the status of the company has been changed from Private Limited to Public Limited in pursuance of Special Resolution passed in extra ordinary general meeting held on 09th February 2024.

TRANSFER TO RESERVES

Consolidated - The Company has been transferred the amount of profits to the general reserve of Rs. 49,96,206/-. An amount of Rs. 4,49,65,851/- is proposed to be retained in the Statement of Profit and Loss.

Stand-Alone - The Company has been transferred the amount of profits to the general reserve of Rs. 34,79,000/-. An amount of Rs. 3,13,11,000/- is proposed to be retained in the Statement of Profit and Loss.

ANNUAL RETURN

As per the latest amendment Dt. 25.03.2021 and in absence of any website of Company, Annual Return u/s 92 (3) read with Rule 12 of Companies (Management and Administration) Rules, 2014, may be obtained from <https://supremefacility.com/> and also from MCA portal by availing "View Public documents" by <https://www.mca.gov.in/mcafoportal/viewPublicDocumentsFilter.do> link.

NUMBER OF MEETINGS OF THE BOARD

The Board of Directors met twenty-eight (28) times during the year under review on 01.04.2023, 02.04.2023, 15.04.2023, 30.06.2023, 28.08.2023, 02.09.2023, 12.09.2023, 29.09.2023, 31.10.2023, 20.11.2023, 21.11.2023, 01.12.2023, 08.12.2023, 11.12.2023, 12.12.2023, 15.12.2023, 01.01.2024, 05.01.2024, 25.01.2024, 12.02.2024, 26.02.2024, 08.03.2024, 14.03.2024, 15.03.2024, 16.03.2024, 18.03.2024, 21.03.2024 and 30.03.2024 respectively. Notice of meetings with agenda along with necessary details was sent to the Directors in time.

Further following are the details with respect to Board meeting attendance by each Director.



Name of Director	Board Meetings held during the tenure of Director	Board Meeting Attended
Lalasaheb Vitthalrao Shinde	28	28
Manisha Rajendra Shinde	28	28
Amol Sharad Shingate	28	28
Rajendra Lalasaheb Shinde	28	28
Bhaskar Bhattacharya	6	6
Sagar Shirang Jadhav	6	6
Gautam Deendayal Sharma	6	6
Nikhilesh Ratanlal Loya	11	11
Hemlata Maniyar	4	4

CHANGE IN COMPOSITION OF BOARD

During the year there was change in composition in board of directors. Mr. Amol Sharad Shingate appointed as KMP (CEO) of the company on 01st December 2023. Mr. Nikhilesh Ratanlal Loya appointed as KMP (CFO) in the board meeting on 01st January 2024. Mr. Sagar Shirang Jadhav and Mr. Gautam Deendayal Sharma appointed on 9th March 2024 in the extra ordinary general meeting as non-executive professional independent directors. Miss. Hemlata Maniyar appointed as KMP (Company Secretary) in the board meeting on 15th March 2024.

DECLARATION BY INDEPENDENT DIRECTORS

Based on the declarations / disclosures received from Mr. Sagar Shirang Jadhav and Mr. Gautam Deendayal Sharma, Non-Executive Directors on the Board of the Company and on the basis of evaluation of the relationships disclosed, the said directors are independent in terms of Section 149(6) of the Companies Act, 2013.

DISQUALIFICATION OF DIRECTORS:

All Directors on the Board of the Company have not incurred any disqualification on account of non-compliance with any of the provisions of the Companies Act, 2013.

DIRECTORS' RESPONSIBILITY STATEMENT

Pursuant to Section 134(5) of the Companies Act, 2013, the Board of Directors of your Company, to the best of their knowledge and ability, confirm that:

- in the preparation of the annual accounts, the applicable accounting standards have been followed along with proper explanation relating to material departures;
- the Directors have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and



fair view of the state of affairs of the Company at the end of the financial year and of the profit & loss of the Company for that period;

- (c) the Directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;
- (d) the Directors have prepared the annual accounts on a going concern basis;
- (e) the Directors have laid down proper internal financial controls and system which are adequate and are operating effectively.
- (f) the Directors have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems are adequate and operating effectively.

AUDITORS & THEIR REPORTS

Statutory Auditor

M/s. Bharat J Rughani & Co., Chartered Accountants, Mumbai, (Firm Registration Number 101220W), have been appointed to hold the office of Statutory Auditors of the Company for the FY 2023-24 till the conclusion ensuing Annual General Meeting, in the EoGM held on 02nd January 2024, to fill the casual vacancy caused by resignation of M/s. Raj Kishor & Company, Chartered Accountants, Pune.

There were no qualifications, reservations or adverse remarks made by the Statutory Auditors in their report. The provisions relating to submission of Secretarial Audit Report is not applicable to the Company.

M/s. Bharat J Rughani & Co., Chartered Accountants, Mumbai, (Firm Registration Number 101220W), have expressed their willingness to be re-appointed to hold the office of statutory auditor of the Company from conclusion of this 19th Annual General Meeting till the conclusion of next sixth Annual General Meeting to be held for the FY 2028-29.

The resolution in relation to reappointment of the statutory auditor is placed in the notice of the Annual General Meeting and members are hereby proposed to pass the resolution.

Secretarial Auditor

In pursuance of the section 204 of the Companies Act, 2013, M/s. Jaiswal A & Co., has been appointed as Secretarial Auditor of the company for FY 2023-24. Further, the report of the secretarial auditor in the form MR-3 is enclosed to this directors report.

Cost Auditor

Provision of Section 148 of the Companies Act, 2013, are not applicable to the Company.

Internal Auditor

In pursuance of Section 138 of the Companies Act, 2013, CA Prakash Jha, has been appointed as Internal auditor of the Company for the FY 2023-24.

PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS



The particulars of loans given or investments made, guarantees given and any securities in connection with the same are mentioned in the financial statement attached.

PARTICULARS OF CONTRACTS OR ARRANGEMENTS MADE WITH RELATED PARTIES

The Particulars relating to contracts or arrangements not at arm's length /at arm's length with related parties are provided in **Annexure I (AOC 2)** to this report.

MATERIAL CHANGES AND COMMITMENT

No material changes and commitments affecting the financial position of the Company occurred between the end of the financial year to which financial statements relate and on the date of this report.

CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNINGS AND OUTGO

The Particulars relating to conservation of energy, technology absorption, foreign exchange earnings and outgo, as required to be disclosed under the Act, are provided in **Annexure II** to this report.

DEVELOPMENT AND IMPLEMENTATION OF RISK MANAGEMENT POLICY OF THE COMPANY

The Company has taken and ensured all the necessary care with respect to the Risk Management and the threats which may affect the existence of the Company. The risk management policy/system in this regard is in place.

The Risk Management policy document has in its scope, the establishment of a process for risk assessment, identification of risk both internal and external, and a detailed process for evaluation and treatment of risk and threats which may affects the existence of the Company. However, the Board is of the opinion that element of risk threatening the Company's existence is very minimal.

CORPORATE SOCIAL RESPONSIBILITY INITIATIVE

Composition:

As per Section 135 of the Companies Act, 2013 read with the Companies (Corporate Social Responsibility Policy) Rules, 2014, following directors of the Company forms the composition of CSR Committee:

- (a) Mr. Lalasaheb Vitthalrao Shinde, Whole-time director (Chairman);
- (b) Mr. Rajendra Lalasheb Shinde, Managing Director (Member); and
- (c) Mr. Sagar Shrirang Jadhav, Independent Director, (Member).

Terms of Reference:

The purpose of the committee is to formulate and monitor the CSR policy of the Company. The Committee will be overseeing activities / functioning of the Company in identifying the areas of CSR activities, programmers and execution of Company.



There were no instances of application made or any proceeding pending under the Insolvency and Bankruptcy Code, 2016 (31 of 2016) during the year or any one-time-settlement with the Banks or Financial Institutions with respect to any loan.

SECRETARIAL STANDARDS

Your Company in pursuance of section 118(10) has observe secretarial standards with respect to general and Board meetings specified by the Institute of Company Secretaries of India constituted under section 3 of the Company Secretaries Act, 1980 (56 of 1980), and approved as such by the Central Government.

PERSONNEL:

Directors wish to place on record the deep appreciation for the services rendered by the employees of the Company at all levels and for their continued hard work, dedication and loyalty. The same will be continued in the coming years to help Company to achieve goals set by the Board.



There were no complaints relating to child labour, forced labour, involuntary labour or any sexual harassment during the financial year 2023-24.



The Company has also set up a forum (internal complaint committee) to cater the needs of all the employees. The management has taken necessary steps to avoid sexual harassment cases in the Company. The management has ensured the compliance & provisions of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 & Rules made therein.

ACKNOWLEDGEMENTS:

Your Directors place on record their sincere thanks to bankers, business associates, consultants, and various Government Authorities for their continued support extended to your Companies activities during the year under review. Your Directors also acknowledges gratefully the shareholders for their support and confidence reposed on your Company.

For and on behalf of Board of Directors
Supreme Facility Management Limited
(Formerly known as Supreme Facility Management Private Limited)


Amol Sharad Shingate 
Director
DIN: 06668108
Address: Flat No. 11 D-Wing Runal Florance
Plot No. 19 Near Amrutanandmayi Math
Sector No. 21 Yamunanagar Pune
Maharashtra India - 411 044


Rajendra Lalasaheb Shinde 
Managing Director
DIN: 02053237
Address: Plot No. 317 Sector No. 24 Behind
Central Bank of India Pradhikaran PCNTDA
Nigdi Pune Maharashtra India - 411 044

Date: 09.09.2024
Place: Pune



ANNEXURE - I

Form No. AOC-2

(Pursuant to clause (h) of sub-section (3) of section 134 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014)

Form for disclosure of particulars of contracts/arrangements entered into by the company with related parties referred to in sub-section (1) of section 188 of the Companies Act, 2013 including certain arm's length transactions under third proviso thereto

1. Details of contracts or arrangements or transactions not at arm's length basis: Not Applicable

Name(s) of the related party and nature of relationship	Nature of contracts/arrangements/transactions	Duration of the contracts / arrangements/ transactions	Salient terms of the contracts or arrangements or transactions including the value, if any	Date(s) of approval by the Board, if any:	Amount paid as advances, if any:
(a)	(b)	(c)	(d)	(e)	(f)



2. Details of material contracts or arrangement or transactions at arm's length basis:

Name(s) of the related party and nature of relationship	Nature of contracts/arrangements/transactions	Duration of the contracts / arrangements/ transactions	Salient terms of the contracts or arrangements or transactions including the value, if any	Date(s) of approval by the Board, if any:	Amount paid as advances, if any:
(a)	(b)	(c)	(d)	(e)	(f)
Lalasaheb Vitthalrao Shinde Company Director	Availing or rendering of any services	Ongoing	72,00,000	01.04.2023	NIL
Rajendra Lalasaheb Shinde Company Director	Availing or rendering of any services	Ongoing	72,00,000	01.04.2023	NIL
Amol Shingate Company Director	Availing or rendering of any services	Ongoing	24,00,000	01.04.2023	NIL
Nikhillesh Ratanlal Loya Company KMP	Availing or rendering of any services	Ongoing	4,95,000	05.01.2024	NIL
Arya Enterprises Director Relative is proprietor	Sale, purchase or supply of any goods or materials	Ongoing	3,02,19,000	01.04.2023	NIL
Trimurthy Services Limited Subsidiary Company & directors and substantially interested	Availing or rendering of any services	Ongoing	4,67,20,000	01.04.2023	NIL



Everdew Engineering Private Limited Subsidiary Company & directors and substantially interested		Availing or rendering of any services	Ongoing	1,80,15,000	01.04.2023	NIL
Supreme Pictures Limited Common Director	Motion Private Limited	Availing or rendering of any services	Ongoing	53,000	01.04.2023	NIL
LVSG Joint Venture Director is Partner		Availing or rendering of any services	Ongoing	69,20,000	01.04.2023	NIL
Lalasaheb Shinde Company Director	Vithalrao	Selling or otherwise disposing of, or buying, property of any kind	1 Year	8995536 (Issue of bonus shares hence no consideration)	16.03.2024	NIL
Rajendra Shinde Company Director	Lalasaheb	Selling or otherwise disposing of, or buying, property of any kind	1 Year	8511264 (Issue of bonus shares hence no consideration)	16.03.2024	NIL
Amol Shingate Company Director	Sharad	Selling or otherwise disposing of, or buying, property of any kind	1 Year	450000 (Issue of bonus shares hence no consideration)	16.03.2024	NIL
Nikhillesh Loya Company KMP	Ratanlal	Selling or otherwise disposing of, or buying, property of any kind	1 Year	37800 (Issue of bonus shares hence no consideration)	16.03.2024	NIL
Maqisha	Rajendra	Selling or otherwise disposing of, or buying, property of any kind	1 Year	1800 (Issue of bonus shares hence no consideration)	16.03.2024	NIL



Shinde Company Director	otherwise disposing of, or buying, property of any kind		(Issue of bonus shares hence no consideration)		
Sumanth Shinde Director Relative	Selling or otherwise disposing of, or buying, property of any kind	1 Year	1800 (Issue of bonus shares hence no consideration)	16.03.2024	Nil
Kashmira Shinde Director Relative	Selling or otherwise disposing of, or buying, property of any kind	1 Year	1800 (Issue of bonus shares hence no consideration)	16.03.2024	Nil

For and on behalf of Board of Directors

Supreme Facility Management Limited
(Formerly known as Supreme Facility Management Private Limited)

Amol

Amol Sharad Shingate A
Director

DIN: 06668108

Address: Flat No. 11 D-Wing Runal Florance Plot No.
19 Near Amrutanandmayi Math Sector No. 21
Yamunanagar Pune Maharashtra India

- 411 044

Date: 09.09.2024

Place: Pune

S

Rajendra Lalashab Shinde R
Managing Director

DIN: 02053237

Address: Plot No. 317 Sector No. 24 Behind Central
Bank of India Pradhikaran PCNTDA Nigdi Pune
Maharashtra India - 411044



ANNEXURE II

FOR CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION, FOREIGN EXCHANGE EARNINGS AND OUTGO

A. CONSERVATION OF ENERGY:

Company has consumed minimal amount of electricity and energy during the year, further there is no specific schemes to conserve energy / improve energy efficiency in the last financial year.

- the Company has taken appropriate steps on conservation of energy;
- Currently the company is using electricity as the sources of energy;
- the Company has not made any capital investment on energy conservation equipments as of now.

B. TECHNOLOGY ABSORPTION

No new technology was absorbed during the year 2023-24 As specified by the Company's Management there was no new technology was absorbed by the Company.

Research and Development

There was no expenditure incurred on Research and Development.




C. FOREIGN EXCHANGE EARNINGS AND OUTGO:

There were no Foreign Exchange earned and no Foreign Exchange outgo during the year.

For and on behalf of Board of Directors

Supreme Facility Management Limited
(Formerly known as Supreme Facility Management Private Limited)


Amol Sharad Shingate A
Director

DIN: 06668108

Address: Flat No. 11 D-Wing Runal
Florance Plot No. 19 Near
Amrutanandmayi Math Sector No. 21
Yamunanagar Pune Maharashtra India
- 411 044


Rajendra Lalasheb Shinde R
Managing Director

DIN: 02053237

Address: Plot No. 317 Sector No. 24
Behind Central Bank of India
Pradhikaran PCNTDA Nigdi Pune
Maharashtra India - 411044

Date: 09.09.2024

Place: Pune



**Annexure III
FORM NO. AOC.1**

**Statement containing salient features of the financial statement of
Subsidiaries/Associate Companies/Joint Ventures
(Pursuant to first proviso to sub-section (3) of section 129 read
with rule 5 of Companies (Accounts) Rules, 2014)**

Part "A": Subsidiaries

(Information in respect of each subsidiary to be presented with amounts in Rs.)

I

Sr. No.	Name of Subsidiary	Trimurty Utility Services Private Limited
1.	Financial Period Ended on	31 st March 2024
2.	Reporting currency and Exchange rate as on the last date of the relevant financial year in the case of foreign subsidiaries.	INR
3.	Share capital	20,00,000
4.	Reserves & surplus	4,93,78,201
5.	Total assets	15,03,02,153
6.	Total Liabilities	15,03,02,153
7.	Investments	NIL
8.	Turnover	47,79,51,990
9.	Profit before taxation	1,38,43,423
10.	Provision for taxation	-
11.	Profit after taxation	1,05,37,763
12.	Proposed Dividend	NIL
13.	% of shareholding	55%

Notes: The following information shall be furnished at the end of the statement:

1. Names of subsidiaries which are yet to commence operations: Not Applicable;
2. Names of subsidiaries which have been liquidated or sold during the year: Not Applicable.

II

(Information in respect of each subsidiary to be presented with amounts in Rs.)



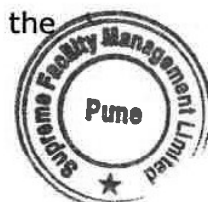
Sr. No.	Name of Subsidiary	Everdew Engineering Private Limited
1.	Financial Period Ended on	31 st March 2024
2.	Reporting currency and Exchange rate as on the last date of the relevant financial year in the case of foreign subsidiaries.	INR
3.	Share capital	4,50,000
4.	Reserves & surplus	2,84,90,147
5.	Total assets	5,39,92,927
6.	Total Liabilities	5,39,92,927
7.	Investments	NIL
8.	Turnover	19,75,11,840
9.	Profit before taxation	1,64,16,050
10.	Provision for taxation	NIL
11.	Profit after taxation	1,26,41,631
12.	Proposed Dividend	NIL
13.	% of shareholding	66.67%

III

(Information in respect of each subsidiary to be presented with amounts in Rs.)

Sr. No.	Name of Subsidiary	iAlpha Mobility Solutions Private Limited
1.	Financial Period Ended on	31 st March 2024
2.	Reporting currency and Exchange rate as on the last date of the relevant financial year in the case of foreign subsidiaries.	INR
3.	Share capital	1,00,000
4.	Reserves & surplus	25,16,325
5.	Total assets	5,63,71,105
6.	Total Liabilities	5,63,71,105
7.	Investments	NIL
8.	Turnover	NIL
9.	Profit before taxation	11,85,268
10.	Provision for taxation	NIL
11.	Profit after taxation	8,82,947
12.	Proposed Dividend	NIL
13.	% of shareholding	83.00%

Notes: The following information shall be furnished at the end of the statement:



3. Names of subsidiaries which are yet to commence operations: Not Applicable;
4. Names of subsidiaries which have been liquidated or sold during the year: Not Applicable.

IV

Details of LVSG Joint venture disclosed in the financial statements of the company.

For and on behalf of

Supreme Facility Management Limited

(Formerly known as Supreme Facility Management Private Limited)

A. Shingate

Amol Sharad Shingate ^A

Director

DIN: 06668108

Address: Flat No. 11 D-Wing Runal

Florance Plot No. 19 Near

Amrutanandmayi Math Sector No. 21

Yamunanagar Pune Maharashtra India

- 411 044

R. Shinde

Rajendra Lalasaheb Shinde ^R

Managing Director

DIN: 02053237

Address: Plot No. 317 Sector

No. 24 Behind Central Bank of

India Pradhikaran PCNTDA Nigdi

Pune Maharashtra India - 411

044

Date: 09.09.2024

Place: Pune



Annexure IV to Board's Report

ANNUAL REPORT ON CSR ACTIVITIES

[Pursuant to clause (o) of sub-section (3) of section 134 of the Act and Rule 9 of the Companies (Corporate Social Responsibility) Rules, 2014]

1. A brief outline of the Company's CSR policy, including overview of projects or programs proposed to be undertaken and a reference to the CSR policy and projects or programs:

A. OBJECTIVE – CSR POLICY

The aim of CSR policy is to give a helping hand to pull up the underprivileged and economically weaker sections of the society and contribute for growth and development of society as a whole.

B. CSR PROJECTS

The projects undertaken by the company shall be other than that, that are required in ordinary course of the company. Company broadly proposes to undertake in following projects:

- eradicating hunger, poverty and malnutrition, promoting preventive health care and sanitation and making available safe drinking water;
- promoting education, including special education and employment enhancing vocation skills especially among children, women, elderly, and the differently abled and livelihood enhancement projects;
- promoting gender equality, empowering women, setting up homes and hostels for women and orphans; setting up old age homes, day care centres and such other facilities for senior citizens and measures for reducing inequalities faced by socially and economically backward groups;
- ensuring environmental sustainability, ecological balance, protection of flora and fauna, animal welfare, agro forestry, conservation of natural resources and maintaining quality of soil, air and water;
- training to promote rural sports, nationally recognised sports, Paralympics sports and Olympic sports;
- contribution to the Prime Minister's National Relief Fund or any other fund set up by the Central Government for socio-economic development and relief and welfare of the Scheduled Castes, the Scheduled Tribes, other backward classes, minorities and women;
- rural development projects.
- contributions or funds provided to technology incubators located within academic institutions which are approved by the Central Government

2. The Composition of the CSR Committee.

The Composition of CSR Committee is as under:

- (a) Mr. Lalasaheb Vitthalrao Shinde, Whole-time director (Chairman);
- (b) Mr. Rajendra Lalasheb Shinde, Managing Director (Member); and
- (c) Mr. Sagar Shirang Jadhav, Independent Director, (Member).





3. Average net profit of the company for last three financial years: Rs. 3,64,82,032/-
4. Prescribed CSR Expenditure (two per cent of the amount as in item 3 above) Rs. 7,29,640/-.
5. Details of CSR spent during the financial year.
 - (a) Total amount to be spent for the financial year: Rs. 7,29,640/-.
 - (b) Amount unspent, if any: Nil.
 - (c) Total amount unspent, if any: Nil.
 - (d) Amount Spent, if any: 8,00,000/-
6. Reasons for not spending CSR allocation: NA
7. Responsibility statement:

A responsibility statement of the CSR Committee of Board of Directors of the Company is reproduced below:

"The implementation and monitoring of Corporate Social Responsibility (CSR) Policy, is in compliance with CSR objectives and Policy of the Company".

For and on behalf of Board of Directors
Supreme Facility Management Limited
(Formerly known as Supreme Facility Management Private Limited)


Amol Sharad Shingate A
Director
DIN: 06668108
Address: Flat No. 11 D-Wing Runal Florance
Plot No. 19 Near Amrutanandmayi Math
Sector No. 21 Yamunanagar Pune
Maharashtra India - 411 044


Rajendra Lalasaheb Shinde R
Managing Director
DIN: 02053237
Address: Plot No. 317 Sector No. 24 Behind
Central Bank of India Pradhikaran PCNTDA
Nigdi Pune Maharashtra India - 411 044

Date: 09.09.2024
Place: Pune





INDEPENDENT AUDITOR'S REPORT

To
The Members of
Supreme Facility Management Limited
(formerly known as Supreme Facility Management Private Limited)

Report on the Audit of the Consolidated Financial Statements for the year ended March 31, 2024

Opinion

We have audited the accompanying consolidated financial statements of Supreme Facility Management Limited *(formerly known as Supreme Facility Management Private Limited)* (hereinafter referred to as the 'Holding Company') its subsidiary (Holding Company and its subsidiaries together referred to as "the Group") and its associate, which comprise the consolidated Balance-Sheet for the year ended March 31, 2024, and the consolidated statement of Profit and Loss, the consolidated cash flows Statement the for the period then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies (hereinafter referred to as "the consolidated financial statements").

In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of the reports of the other auditor on separate financial statements and on the other financial information of the subsidiaries and associate, the aforesaid consolidated financial statements give the information required by the Companies Act, 2013 ('Act') in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India specified under Section 133 of the Act, of the consolidated state of affairs (consolidated financial position) of the Group and its associate for the year ended March 31, 2024, and its consolidated profit (consolidated financial performance) its consolidated cash flows for the period ended on that date.

Basis of Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are independent of the Group in accordance with the Code of Ethics issued by ICAI together with the ethical requirements that are relevant to our audit of the Consolidated Financial Statements under the provisions of the Act and the rules made there under, and we have fulfilled our other ethical responsibilities in accordance with the provisions of the Companies Act, 2013. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



Information Other than the Financial Statements and Auditor's Report Thereon

The Holding Company's Board of Directors are responsible for the other information. The other information comprises the information included in the board report but does not include the Consolidated Financial Statements, Standalone Financial Statements and our auditor's report thereon.

Our opinion on the Consolidated Financial Statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the Consolidated Financial Statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the Consolidated Financial Statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

When we read the Annual report, if we conclude that there is a material misstatement therein, we are required to communicate the matter to those charged with governance and take necessary actions, as applicable under the relevant laws and regulations.

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

The Holding Company's Board of Directors are responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these consolidated financial statements that give a true and fair view of the consolidated state of affairs (consolidated financial position), consolidated profit (Consolidated financial performance) and consolidated cash flows of the Group including its associate in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under section 133 of the Act. The respective Board of Directors of the companies included in the Group and of its associates are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Group and its associate and for preventing and detecting frauds and other irregularities; the 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 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 purpose of preparation of the consolidated financial statements by the Directors of the Holding Company, as aforesaid.

In preparing the consolidated financial statements, the respective Board of Directors of the companies included in the Group and its associate are responsible for assessing the ability of the Group 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 management either intends to liquidate the Group and its associate 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 and associate are responsible for overseeing the financial reporting process of the Group.

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

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to



issue an 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 SA's 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 as is of these consolidated financial statements.

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

We also:

- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the Group and the associate has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group and the 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 statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report, However, future events or conditions may cause the Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the audit of the financial statements of such entities included in the consolidated financial statements of which we are the independent auditors. For the other entities included in the consolidated financial statements, 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 and such other entities included in the consolidated financial statements of which we are the independent auditors 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.

Other Matters

We did not audit the financial statements of 3 subsidiaries, whose financial statements reflect total assets of Rs. 87.31 Lakhs and total revenues of Rs. 6,779.06 Lakhs for the year ended on that date, as considered in the consolidated financial statements. The Consolidated financial statement also includes the Group share of Net profit of Rs. 240.62 lakhs for the year ended 31st March 2024, as considered in consolidated financial statements, in respect of associates and subsidiaries, whose financial statements have not been audited by us. These financial statements have been audited by other auditors whose reports have been furnished to us by the management and our opinion on the consolidated financial statements, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries and associates, and our report in terms of sub-section (3) of Section 143 of the Act, in so far as it relates to the aforesaid subsidiaries and associate, is based solely on the reports of the other auditors. ,

The consolidated financial statements also include the Group's share of net profit of Rs. 4.12 Lakhs for the year ended 31st March, 2024, as considered in the consolidated financial statements, in respect of 2 associates, whose financial statements have not been audited by us. In respect of one associate, whose profit aggregates to Rs 14.09 Lakhs, the financial statements are unaudited and have been furnished to us by the Management. Our opinion on the consolidated financial statements, as it pertains to the amounts and disclosures included for this associate, and our report under sub-section (3) of Section 143 of the Act, are based solely on these unaudited financial statements. In our opinion, and according to the information and explanations provided by the Management, these financial statements are not material to the Group

Our opinion above on the consolidated financial statements, and our report on other legal and regulatory requirements below, are not modified in respect of the above matters with respect to our reliance on work done by and the reports of other auditors.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government of India in terms of Section 143(11) of the Act, we give in the "Annexure A" a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable
2. As required by Section 143 (3) of the Act, based on our audit and on the consideration of the report of the other auditors on separate financial statement and other financial information of the subsidiaries and associates, we report, to the extent applicable, that:
 - a. We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit of the aforesaid consolidated financial statements.
 - b. In our opinion, proper books of account as required by law relating to preparation of the aforesaid consolidated financial statements have been kept so far as it appears on our examination of those books and the reports of the other auditors.



- c. The Consolidated Balance Sheet, the Consolidated Statement of Profit and Loss, and the Consolidated Cash Flow Statement dealt with by this Report are in agreement with the relevant books of account maintained for the purpose of preparation of the consolidated financial statements.
- d. In our opinion, the aforesaid consolidated financial statement complies with the accounting standard specified under section 133 of the Act.
- e. On the basis of the written representations received from the directors of the Holding Company as on 03rd June 2024 taken on record by the Board of Directors of the Holding Company and the reports of the statutory auditors of its subsidiary companies, none of the directors of the Group company are disqualified as on 31st March 2024 from being appointed as a director in terms of Section 164 (2) of the Act.
- f. With respect to adequacy of the internal financial controls over financial reporting of the group and the operating effectiveness of such controls, refer to our separate report in Annexure "B"
- g. With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditor's) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
 - i. The consolidated financial statements disclose the impact of pending litigations on the consolidated financial position of the Group. (Refer Note 32) to the consolidated financial statements.
 - ii. The Group did not have any material foreseeable losses on long-term contracts including derivative contracts.
 - iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Holding company, and its subsidiaries.
 - iv. Based on our examination which included test checks, and that performed by respective auditors of the subsidiary companies incorporated in India whose financial statements have been audited under the Act, except for the instances mentioned below, the Holding Company and its subsidiary have used an accounting software for maintaining its books of account which has a feature of audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the respective software:
 - a. In respect of the Holding Company, the feature of audit trail (edit log) was not enabled at the database layer of the accounting software for the entire audit
 - b. In respect of three subsidiary companies and two associate companies, the feature of audit trail (edit log) was not enabled in respect of an ancillary accounting software for maintenance of employee records and revenue recognition.

Further, for the periods where the audit trail (edit log) facility was enabled for the respective accounting software, the auditor of the subsidiary company has not highlighted any issue with the audit trail feature being tampered with.

- v. With respect to the matter to be included in the Auditors' report under Section 197(16) of the Act. In our opinion and according to the information and explanation given to us, the remuneration paid during the period under audit by the Holding company and its subsidiaries to the directors is in accordance with the provision of Section 197 of the Act. The remuneration paid to any director of the Holding company and its subsidiaries, is not excess of the limit laid down under Section 197 of the Act. The Ministry of Corporate



Affairs has not prescribed other details under Section 197(16) of the Act which are required to be commented upon by us.

3. According to the information and explanations given to us and based on the Audit report of the independent auditors of the respective companies included in the consolidated financial statements, as provided to us by the Management of the Parent Company, we report that there are no qualifications or adverse remarks by the respective auditors in the Audit Reports of the said companies included in the consolidated financial statements.

For Bharat J Rughani & Co.
Chartered Accountants
FRN: 101220W

Akash Rughani



Akash Rughani
Partner

Mem. No.: 139664

Date: 03 June 2024

UDIN: 24139664BKEPTA6407

Annexure B to the Independent Auditors' Report

The Annexure referred to in Independent Auditors' Report to the members of the **Supreme Facility Management Limited (formerly known as Supreme Facility Management Private Limited)** on the consolidated financial statements for the year ended 31st March 2024.

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

We have audited the internal financial controls over financial reporting of **Supreme Facility Management Limited (formerly known as Supreme Facility Management Private Limited)** ("the holding Company") as on March 31, 2024, in conjunction with our audit of the consolidated financial statements of the Company for the period ended on that date and relied upon the Audited Financial Reports of the subsidiary companies.

Management's Responsibility for Internal Financial Controls

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

Auditors' Responsibility

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

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness.

Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

ASL



Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting

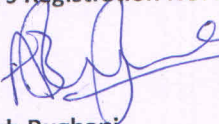
Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal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

Opinion

In conjunction with our audit of the Consolidated Financial Statements of Supreme Facility Management Limited (*formerly known as Supreme Facility Management Private Limited*) (hereinafter referred to as "the Holding Company") as for the year ended March 31, 2024, we have audited the internal financial controls with reference to the consolidated financial statements of the holding company and relied on the audit reports issued by auditors for the subsidiaries of the holding company.

In our opinion and to the best of our information and according to the explanations given to us, the Company and its subsidiary companies, have, in all material respects, an adequate internal financial controls with reference to Consolidated Financial Statements and such internal financial controls with reference to Consolidated Financial Statements were operating effectively as at March 31, 2023, based on the criteria for internal financial control with reference to Consolidated Financial Statements established by the respective companies considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the ICAI.

For Bharat J Rughani & Co
Chartered Accountants
Firm's Registration No: 101220W


Akash Rughani
Partner

Membership No: 139664
UDIN: 24139664BKEPTA6407
Place: Mumbai
Date: 03 June 2024



Supreme Facility Management Limited

(Formerly Known as "Supreme Facility Management Private Limited")

CIN- U63040PN2005PLC020759**Consolidated Balance Sheet as at 31 March 2024**

(all amount are in lacs of Indian Rupees unless otherwise stated)

Particulars	Note No.	As on 31 March 2024	As on 31 March 2023
A EQUITY AND LIABILITIES			
1 Shareholders' funds			
(a) Share capital	3	1,825.00	25.00
(b) Reserves and surplus	4	1,656.47	3,010.63
2 Minority Interest			
		379.62	288.57
3 Non-current liabilities			
(a) Long-term borrowings	5	4,351.74	4,177.09
(b) Deferred tax liabilities (net)	6	5.14	53.92
(c) Other Long-Term Liabilities	7	417.86	189.88
4 Current liabilities			
(a) Short-term borrowings	8	2,627.06	2,739.41
(b) Trade payables	9	814.26	428.82
(c) Other current liabilities	10	2,568.54	1,679.84
(d) Short-term provisions	11	2,906.66	2,172.10
TOTAL		17,552.35	14,765.26
B ASSETS			
1 Non-current assets			
(a) Fixed assets			
(i) Tangible assets	12A	4,836.83	4,227.84
(ii) Capital Work in Progress	12B	34.62	38.14
(ii) Intangible assets	12C	73.77	1.17
(b) Non Current Investment	13	339.16	336.53
(c) Long Term Loans & Advances	14	15.22	15.22
(d) Goodwill		8.49	8.49
2 Current assets			
(a) Current investments	15	3.00	3.00
(b) Inventories	16	178.28	122.03
(c) Trade receivables	17	9,942.05	8,062.15
(d) Cash and cash equivalents	18	317.31	404.65
(e) Short-term loans and advances	19	1,803.62	1,546.04
TOTAL		17,552.35	14,765.26
3 Summary of Significant Accounting Policies			
The accompanying notes forms as integral part of Standalone Financial Statement		1-2	
	27-36		

For Bharat J. Rughani & Co.

Chartered Accountants

FRN : 101220W

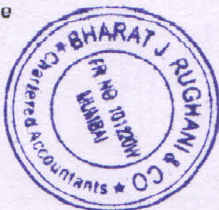
CA Akash Rughani

M.No: 139664

UDIN: 24139664RKEPTA6407

Date: 03-06-2024

Place: Pune



For and Behalf of Board of Directors

Supreme Facility Management Limited

(Formerly Known as "Supreme Facility Management Private Limited")

Rajendra Shinde
Managing Director

DIN: 02053237

Place : Pune

Date : 03-06-2024

Amol Shingate
Chief Executive Officer

Place : Pune

Date : 03-06-2024

Lalasaheb Shinde
Chairman

DIN: 02053259

Place : Pune

Date : 03-06-2024

Nikhillesh Loya
Chief Financial Officer

Place : Pune

Date : 03-06-2024

Supreme Facility Management Limited

(Formerly Known as "Supreme Facility Management Private Limited")

CIN- U63040PN2005PLC020759**Consolidated Statement of Profit and Loss Account for the period ended 31 March 2024**

(all amount are in lacs of Indian Rupees unless otherwise stated)

Particulars	Note No.	For the year ended 31 March 2024	For the year ended 31 March 2023
A CONTINUING OPERATIONS			
1 Revenue from operations (gross)	20	35,538.67	32,958.76
2 Other income	21	156.72	119.74
3 Total revenue (1+2)		35,695.39	33,078.50
4 Expenses			
(a) Cost of materials consumed	22	5,329.07	2,081.14
(b) Employee benefits expense	23	20,547.59	17,481.34
(c) Finance costs	24	901.99	975.48
(d) Depreciation and amortisation expense	25	967.74	759.74
(e) Other expenses	26	6,855.83	11,020.51
Total expenses		34,602.22	32,318.21
5 Profit / (Loss) before exceptional and extraordinary items and tax (3 - 4)		1,093.17	760.29
6 Prior Period Item		306.53	-
7 Profit / (Loss) before extraordinary items and tax (5 - 6)		786.64	760.29
8 Extraordinary items			
9 Profit / (Loss) before tax (7 ± 8)		786.64	760.29
10 Tax expense:			
(a) Current tax expense for current year		246.93	148.80
(b) (Less): MAT credit			
(c) Deferred tax liability		(48.78)	48.92
(Excess)/Short Provision of Tax for Prior Period		-	(48.77)
11 Profit / (Loss) from operations (9 - 10)		588.49	611.34
12 Minority Interest		91.05	32.34
13 Share of Profit from Associates/Joint Venture		2.18	-2.38
14 Profit(Loss) for the Period(11-12+13)		499.62	576.62
15 Earning Per Equity share (EPS)		2.74	3.16

Summary of Significant Accounting Policies

The accompanying notes forms as integral part of standalone Financial Statement

1-2

27-36

For Bharat J. Rughani & Co.

Chartered Accountants

FRN : 101220W

CA Akash Rughani

M.No: 139664

UDIN: 24139664BKEPTAG407

Date: 03-06-2024

Place: Pune



For and Behalf of Board of Directors

Supreme Facility Management Limited

(Formerly Known as "Supreme Facility Management Private Limited")

Rajendra Shinde
Managing Director

DIN: 02053237

Place : Pune

Date : 03-06-2024

Amol Shingate
Chief Executive Officer

Place : Pune

Date : 03-06-2024

Lalasaheb Shinde
Chairman

DIN: 02053259

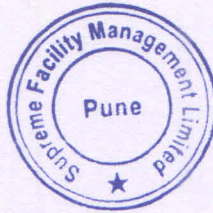
Place : Pune

Date : 03-06-2024

Nikhilesh Loya
Chief Financial Officer

Place : Pune

Date : 03-06-2024



SUPREME FACILITY MANAGEMENT LIMITED

(Formerly Known as "Supreme Facility Management Private Limited")

CIN- U63040PN2005PLC020759**Consolidated Cash Flow Statement for the period ended 31 March 2024**

(All amounts are in INR lakhs unless otherwise stated.)

Particulars	Note No.	As on 31 March 2024	As at 31 March 2023
A. Cash flow from operating activities			
Net Profit / (Loss) before extraordinary items and tax		1,093.17	760.29
<i>Adjustments for:</i>			
Depreciation and amortisation		967.74	759.74
Finance costs		901.99	975.48
Interest income		(9.65)	(23.54)
		1,860.08	1,711.68
Operating profit / (loss) before working capital changes		2,953.25	2,471.97
<i>Changes in working capital:</i>			
<i>Adjustments for (increase) / decrease in operating assets:</i>			
Inventories		(56.25)	46.71
Trade receivables		(1,879.90)	(1,318.66)
Short-term loans and advances		(257.58)	(124.11)
<i>Adjustments for increase / (decrease) in operating liabilities:</i>			
Trade payables		385.44	(522.63)
Other current liabilities		888.70	56.19
Short-term provisions		734.56	86.60
Other Long Term Liabilities		(78.54)	(41.00)
		(263.58)	(1,816.90)
Cash flow from extraordinary items			
Cash generated from operations		2,689.67	655.07
Net income tax (paid) / refunds		246.93	148.80
Net cash flow from / (used in) operating activities (A)		2,442.74	506.27
B. Cash flow from investing activities			
Capital expenditure on fixed assets, including capital advances		(1,645.81)	-2,233.04
Current investments not considered as Cash and cash equivalents		(0.45)	
Interest received			
- Deposits with bank		9.65	23.54
Net cash flow from / (used in) investing activities (B)		(1,636.61)	(2,209.50)
C. Cash flow from financing activities			
Increase in long-term borrowings		174.65	1,915.69
Net increase / (decrease) in working capital borrowings		(112.35)	835.89
IPO Expenses		(53.78)	
Finance cost		(901.99)	(975.48)
Net cash flow from / (used in) financing activities (C)		(893.47)	1,776.10
Net increase / (decrease) in Cash and cash equivalents (A+B+C)		(87.34)	72.87
Cash and cash equivalents at the beginning of the year		404.65	331.78
Cash and cash equivalents at the end of the year		317.31	404.65



SUPREME FACILITY MANAGEMENT LIMITED

(Formerly Known as "Supreme Facility Management Private Limited")

CIN- U63040PN2005PLC020759

Consolidated Cash Flow Statement for the period ended 31 March 2024

(All amounts are in INR lakhs unless otherwise stated.)

Particulars	Note No.	As on 31 March 2024	As at 31 March 2023
Reconciliation of Cash and cash equivalents with the Balance Sheet:			
Cash and cash equivalents at the end of the year *			
* Comprises:			
(a) Cash on hand		23.39	16.26
(b) Balances with banks			
In current accounts		56.86	185.72
In deposit accounts		237.06	202.67
		317.31	404.65

Summary of Significant Accounting Policies

The accompanying notes forms as integral part of standalone Financial Statement

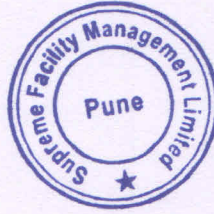
1-2

27-36

For Bharat J. Rughani & Co.
Chartered Accountants
FRN : 101220W

For and Behalf of Board of Directors
Supreme Facility Management Limited
(Formerly Known as "Supreme Facility Management Private Limited")

CA Akash Rughani
M.No: 139664
UDIN: 24139664BKEPTA6407
Date: 03-06-2024
Place: Pune



Rajendra Shinde
Managing Director
DIN: 02053237
Place : Pune
Date : 03-06-2024

Amol Shingate
Chief Executive Officer
Place : Pune
Date : 03-06-2024

Lalasaheb Shinde
Chairman
DIN: 02053259
Place : Pune
Date : 03-06-2024

Nikhilesh Loya
Chief Financial Officer
Place : Pune
Date : 03-06-2024

Supreme Facility Management Limited

(Formerly Known as "Supreme Facility Management Private Limited")

CIN- U63040PN2005PLC020759

Notes to Consolidated Financial Statement for the period ended 31 March 2024

(All amounts are in INR lakhs unless otherwise stated)

1. Corporate information

Supreme Facility Management Limited was incorporated on 19 May, 2005. Presently, the issued and paid-up capital of the company is 1,82,50,000 Equity shares of Rs.10 each. From 1st March 2024 the company has been converted from Private Limited to Public Limited. The Company is having registered office situated at "A-121 Jai Ganesh Vision 1st Floor Akurdi Pune 411035" & is engaged in Integrated Facility Management, Employee Transportation, Production Support Services and Supply Chain Management.

Integrated Facility Management Includes Housekeeping, Manpower Supply, Staffing and Other Services related to Facility Management.

2.1 Basis of accounting and preparation of financial statements

The financial statements of the Company have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) to comply with the Accounting Standards notified under Section 211(3C) of the Companies Act, 1956 ("the 1956 Act") (which continue to be applicable in respect of Section 133 of the Companies Act, 2013 ("the 2013 Act") in terms of General Circular 15/2013 dated 13th September, 2013 of the Ministry of Corporate Affairs) and the relevant provisions of the 1956 Act /the 2013 Act, as applicable. The financial statements have been prepared on an accrual basis under the historical cost convention on a going concern basis.

2.2 Use of estimates

The preparation of the financial statements in conformity with Indian GAAP requires the Management to make estimates and assumptions considered in the reported amounts of assets and liabilities (including contingent liabilities) and the reported income and expenses during the year. The Management believes that the estimates used in preparation of the financial statements are prudent and reasonable. Future results could differ due to these estimates and the differences between the actual results and the estimates are recognized in the periods in which the results have materialized.

2.3 Inventories

Inventories are valued at the lower of cost (on FIFO / weighted average basis) and the net realizable value after providing for obsolescence and other losses, where considered necessary. Cost includes all charges in bringing the goods to the point of sale, including octroi and other levies, transit insurance and receiving charges. Work-in-progress and finished goods include an appropriate proportion of overheads and, where applicable, excise duty.

2.4 Cash and cash equivalents (for purposes of Cash Flow Statement)

Cash comprises cash on hand and demand deposits with banks. Cash equivalents are short-term balances (with an original maturity of three months or less from the date of acquisition), highly liquid investments that are readily convertible into known amounts of cash and which are subject to insignificant risk of changes in value.

2.5 Cash flow statement

Cash flows are reported using the indirect method, whereby profit / (loss) before extraordinary items and tax is adjusted for the effects of transactions of non-cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flows from operating, investing and financing activities of the Company are segregated based on the available information.



Supreme Facility Management Limited

(Formerly Known as "Supreme Facility Management Private Limited")

CIN- U63040PN2005PLC020759

Notes to Consolidated Financial Statement for the period ended 31 March 2024

(All amounts are in INR lakhs unless otherwise stated)

2.6 Depreciation and amortization

Depreciation has been provided on the Straight-Line method as per the rates prescribed in Schedule II (Sec. 123) to the Companies Act, 2013

2.7 Revenue recognition

The Company derives business primarily from Integrated Facility Management, Employee Transportation, Production Support Services. Revenue is recognized upon transfer of control of promised product or services to the customer in an amount that reflects the consideration the company has received or expects to receive in exchange for these products or services. Revenue is recognized to the extent that it is possible that the economic benefits will flow to the Company and the revenue can be reliably measured regardless of when the payment is being made.

Goods and Services Tax (GST) is collected by the company on behalf of the government and the same is deposited on the due dates as per the GST Laws. Thus, the same is excluded from revenue.

2.8 Other income

Interest income is accounted on an accrual basis. Rental Income is recognized based on the rent due as per the contract.

2.9 Tangible fixed assets

Fixed assets are carried at cost less accumulated depreciation and impairment losses, if any. The cost of fixed assets includes interest on borrowings attributable to acquisition of qualifying fixed assets up to the date the asset is ready for its intended use and other incidental expenses incurred up to that date. Exchange differences arising on restatement / settlement of long-term foreign currency borrowings relating to acquisition of depreciable fixed assets are adjusted to the cost of the respective assets and depreciated over the remaining useful life of such assets. Machinery spares which can be used only in connection with an item of fixed asset and whose use is expected to be irregular are capitalized and depreciated over the useful life of the principal item of the relevant assets. Subsequent expenditure relating to fixed assets is capitalized only if such expenditure results in an increase in the future benefits from such asset beyond its previously assessed standard of performance.

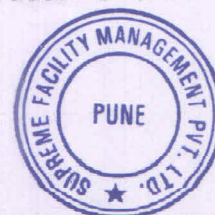
Fixed assets acquired and put to use for project purpose are capitalized and depreciation thereon is included in the project cost till commissioning of the project.

Fixed assets acquired in full or part exchange for another asset are recorded at the fair market value or the net book value of the asset given up, adjusted for any balancing cash consideration. Fair market value is determined either for the assets acquired or assets given up, whichever is more clearly evident. Fixed assets acquired in exchange for securities of the Company are recorded at the fair market value of the assets or the fair market value of the securities issued, whichever is more clearly evident.

Fixed assets retired from active use and held for sale are stated at the lower of their net book value and net realizable value and are disclosed separately in the Balance Sheet.

Capital work-in-progress:

Projects under which assets are not ready for their intended use and other capital work-in-progress are carried at cost, comprising direct cost, related incidental expenses and attributable interest.



Supreme Facility Management Limited

(Formerly Known as "Supreme Facility Management Private Limited")

CIN- U63040PN2005PLC020759

Notes to Consolidated Financial Statement for the period ended 31 March 2024

(All amounts are in INR lakhs unless otherwise stated)

2.10 Foreign currency transactions and translations

Transactions in foreign currencies entered by the Company and its integral foreign operations are accounted at the exchange rates prevailing on the date of the transaction or at rates that closely approximate the rate at the date of the transaction.

Measurement of foreign currency monetary items at the Balance Sheet date

Foreign currency monetary items (other than derivative contracts) of the Company and its net investment in non-integral foreign operations outstanding at the Balance Sheet date are restated at the year-end rates.

In the case of integral operations, assets and liabilities (other than non-monetary items), are translated at the exchange rate prevailing on the Balance Sheet date. Non-monetary items are carried at historical cost. Revenue and expenses are translated at the average exchange rates prevailing during the year. Exchange differences arising out of these translations are charged to the Statement of Profit and Loss.

Treatment of exchange differences

Exchange differences arising on settlement / restatement of short-term foreign currency monetary assets and liabilities of the Company and its integral foreign operations are recognized as income or expense in the Statement of Profit and Loss. The exchange differences on restatement / settlement of loans to non-integral foreign operations that are considered as net investment in such operations are accumulated in a "Foreign currency translation reserve" until disposal / recovery of the net investment.

The exchange differences arising on restatement / settlement of long-term foreign currency monetary items are capitalized as part of the depreciable fixed assets to which the monetary item relates and depreciated over the remaining useful life of such assets or amortized on settlement / over the maturity period of such items if such items do not relate to acquisition of depreciable fixed assets. The unamortized balance is carried in the Balance Sheet as "Foreign currency monetary item translation difference account" net of the tax effect thereon.

Accounting of forward contracts

Premium / discount on forward exchange contracts, which are not intended for trading or speculation purposes, are amortized over the period of the contracts if such contracts relate to monetary items as at the Balance Sheet date.

2.11 Government grants, subsidies and export incentives

Government grants and subsidies are recognized when there is reasonable assurance that the Company will comply with the conditions attached to them and the grants / subsidies will be received. Government grants whose primary condition is that the Company should purchase, construct or otherwise acquire capital assets are presented by deducting them from the carrying value of the assets. The grant is recognized as income over the life of a depreciable asset by way of a reduced depreciation charge.

Export benefits are accounted for in the year of exports based on eligibility and when there is no uncertainty in receiving the same.

Government grants in the nature of promoters' contribution like investment subsidy, where no repayment is ordinarily expected in respect thereof, are treated as capital reserve. Government grants in the form of non-monetary assets, given at a concessional rate, are recorded based on their acquisition cost. In case the non-monetary asset is given free of cost, the grant is recorded at a nominal value.

Other government grants and subsidies are recognized as income over the periods necessary to match them with the costs for which they are intended to compensate, on a systematic basis.



Supreme Facility Management Limited

(Formerly Known as "Supreme Facility Management Private Limited")

CIN- U63040PN2005PLC020759

Notes to Consolidated Financial Statement for the period ended 31 March 2024

(All amounts are in INR lakhs unless otherwise stated)

2.12 Investments

Long-term investments (excluding investment properties) are carried individually at cost less provision for diminution, other than temporary, in the value of such investments. Current investments are carried individually, at the lower of cost and fair value. Cost of investments include acquisition charges such as brokerage, fees and duties. Investment properties are carried individually at cost less accumulated depreciation and impairment, if any. Investment properties are capitalized and depreciated (where applicable) in accordance with the policy stated for Tangible Fixed Assets. Impairment of investment property is determined in accordance with the policy stated for Impairment of Assets.

2.13 Employee benefits

Employee benefits include provident fund, superannuation fund, gratuity fund, compensated absences, long service awards and post-employment medical benefits.

Defined contribution plans

The Company's contribution to provident fund and superannuation fund are considered as defined contribution plans and are charged as an expense as they fall due based on the amount of contribution required to be made.

Short-term employee benefits

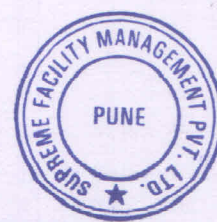
The undiscounted amount of short-term employee benefits expected to be paid in exchange for the services rendered by employees are recognized during the year when the employees render the service. These benefits include performance incentive and compensated absences which are expected to occur within twelve months after the end of the period in which the employee renders the related service. The cost of such compensated absences is accounted as under: (a) in case of accumulated compensated absences, when employees render the services that increase their entitlement of future compensated absences; and (b) in case of non-accumulating compensated absences, when the absences occur.

Long-term employee benefits

Compensated absences which are not expected to occur within twelve months after the end of the period in which the employee renders the related service are recognized as a liability at the present value of the defined benefit obligation as at the Balance Sheet date less the fair value of the plan assets out of which the obligations are expected to be settled. Long Service Awards are recognized as a liability at the present value of the defined benefit obligation as at the Balance Sheet date.

2.14 Borrowing costs

Borrowing costs include interest, amortization of ancillary costs incurred and exchange differences arising from foreign currency borrowings to the extent they are regarded as an adjustment to the interest cost. Costs in connection with the borrowing of funds to the extent not directly related to the acquisition of qualifying assets are charged to the Statement of Profit and Loss over the tenure of the loan. Borrowing costs, allocated to and utilized for qualifying assets, pertaining to the period from commencement of activities relating to construction / development of the qualifying asset up to the date of capitalization of such asset is added to the cost of the assets. Capitalization of borrowing costs is suspended and charged to the Statement of Profit and Loss during extended periods when active development activity on the qualifying assets is interrupted.



Supreme Facility Management Limited

(Formerly Known as "Supreme Facility Management Private Limited")

CIN- U63040PN2005PLC020759

Notes to Consolidated Financial Statement for the period ended 31 March 2024

(All amounts are in INR lakhs unless otherwise stated)

2.15 Segment reporting

The Company identifies primary segments based on the dominant source, nature of risks and returns and the internal organization and management structure. The operating segments are the segments for which separate financial information is available and for which operating profit/loss amounts are evaluated regularly by the executive Management in deciding how to allocate resources and in assessing performance.

The accounting policies adopted for segment reporting are in line with the accounting policies of the Company. Segment revenue, segment expenses, segment assets and segment liabilities have been identified to segments based on their relationship to the operating activities of the segment.

Inter-segment revenue is accounted for based on transactions which are primarily determined based on market / fair value factors. Revenue, expenses, assets and liabilities which relate to the Company as a whole and are not allocable to segments on reasonable basis have been included under "unallocated revenue / expenses / assets / liabilities".

2.16 Leases

Where the Company as a lessor leases assets under finance leases, such amounts are recognized as receivables at an amount equal to the net investment in the lease and the finance income is recognized based on a constant rate of return on the outstanding net investment.

Assets leased by the Company in its capacity as lessee where substantially all the risks and rewards of ownership vest in the Company are classified as finance leases. Such leases are capitalized at the inception of the lease at the lower of the fair value and the present value of the minimum lease payments and a liability is created for an equivalent amount. Each lease rental paid is allocated between the liability and the interest cost to obtain a constant periodic rate of interest on the outstanding liability for each year.

Lease arrangements where the risks and rewards incidental to ownership of an asset substantially vest with the lessor are recognized as operating leases. Lease rentals under operating leases are recognized in the Statement of Profit and Loss on a straight-line basis.

2.17 Earnings per share

Basic earnings per share is computed by dividing the profit / (loss) after tax (including the post tax effect of extraordinary items, if any) by the weighted average number of equity shares outstanding during the year. Diluted earnings per share is computed by dividing the profit / (loss) after tax (including the post tax effect of extraordinary items, if any) as adjusted for dividend, interest and other charges to expense or income relating to the dilutive potential equity shares, by the weighted average number of equity shares considered for deriving basic earnings per share and the weighted average number of equity shares which could have been issued on the conversion of all dilutive potential equity shares. Potential equity shares are deemed to be dilutive only if their conversion to equity shares decreases the net profit per share from continuing ordinary operations. Potential dilutive equity shares are deemed to be converted at the beginning of the period, unless they have been issued at a later date. The dilutive potential equity shares are adjusted for the proceeds receivable had the shares been issued at fair value (i.e. average market value of the outstanding shares). Dilutive potential equity shares are determined independently for each period presented. The number of equity shares and potentially dilutive equity shares are adjusted for share splits / reverse share splits and bonus shares, as appropriate.



Supreme Facility Management Limited

(Formerly Known as "Supreme Facility Management Private Limited")

CIN- U63040PN2005PLC020759

Notes to Consolidated Financial Statement for the period ended 31 March 2024

(All amounts are in INR lakhs unless otherwise stated)

2.18 Taxes on income

Current tax is the amount of tax payable on the taxable income for the year as determined in accordance with the provisions of the Income Tax Act, 1961.

Minimum Alternate Tax (MAT) paid in accordance with the tax laws, which gives future economic benefits in the form of adjustment to future income tax liability, is considered as an asset if there is convincing evidence that the Company will pay normal income tax. Accordingly, MAT is recognized as an asset in the Balance Sheet when it is probable that future economic benefit associated with it will flow to the Company.

Deferred tax is recognized on timing differences, being the differences between the taxable income and the accounting income that originate in one period and are capable of reversal in one or more subsequent periods. Deferred tax is measured using the tax rates and the tax laws enacted or substantially enacted as at the reporting date. Deferred tax liabilities are recognized for all timing differences. Deferred tax assets in respect of unabsorbed depreciation and carry forward of losses are recognized only if there is virtual certainty that there will be sufficient future taxable income available to realize such assets. Deferred tax assets are recognized for timing differences of other items only to the extent that reasonable certainty exists that sufficient future taxable income will be available against which these can be realized. Deferred tax assets and liabilities are offset if such items relate to taxes on income levied by the same governing tax laws and the Company has a legally enforceable right for such set off. Deferred tax assets are reviewed at each Balance Sheet date for their realizability.

Current and deferred tax relating to items directly recognized in equity are recognized in equity and not in the Statement of Profit and Loss.

2.19 Provisions and contingencies

A provision is recognized when the Company has a present obligation as a result of past events and it is probable that an outflow of resources will be required to settle the obligation in respect of which a reliable estimate can be made. Provisions (excluding retirement benefits) are not discounted to their present value and are determined based on the best estimate required to settle the obligation at the Balance Sheet date. These are reviewed at each Balance Sheet date and adjusted to reflect the current best estimates. Contingent liabilities are disclosed in the Notes.

2.20 Derivative contracts

The Company enters derivative contracts in the nature of foreign currency swaps, currency options, forward contracts with an intention to hedge its existing assets and liabilities, firm commitments and highly probable transactions.

Derivative contracts which are closely linked to the existing assets and liabilities are accounted for as per the policy stated for Foreign Currency Transactions and Translations. Derivative contracts designated as a hedging instrument for highly probable forecast transactions are accounted for as per the policy stated for Hedge Accounting.

All other derivative contracts are marked-to-market and losses are recognized in the Statement of Profit and Loss. Gains arising on the same are not recognized, until realized on grounds of prudence.

2.21 Insurance claims

Insurance claims are accounted for based on claims admitted / expected to be admitted and to the extent that there is no uncertainty in receiving the claims.



Supreme Facility Management Limited

(Formerly Known as "Supreme Facility Management Private Limited")

CIN- U63040PN2005PLC020759

Notes to Consolidated Financial Statement for the period ended 31 March 2024

(all amount are in lacs of Indian Rupees unless otherwise stated)

Note 3 Share capital

Particulars	As on 31 March 2024	As on 31 March 2023
(a) Authorised Equity shares of ` 10/- each with voting rights	2,600.00	25.00
(b) Issued Equity shares of ` 10/- each with voting rights	1,825.00	25.00
(c) Subscribed and fully paid up Equity shares of ` 10/-each with voting rights	1,825.00	25.00
Total	1,825.00	25.00

Note 4 Reserves and Surplus

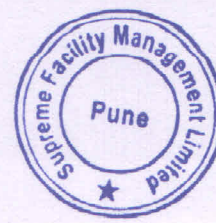
Particulars	As on 31 March 2024	As on 31 March 2023
(a) Surplus		
Opening balance	2,605.39	2,086.43
Less: Capitalization through Bonus Issue	(1,800.00)	-
Less: IPO Expenses	(53.78)	-
Add: Profit / (Loss) for the year	449.66	518.96
Closing balance	1,201.27	2,605.39
(b) General Reserve		
Opening balance	386.19	328.53
Addition in General Reserve	49.96	57.66
Closing balance	436.15	386.19
(c) Capital Reserve	19.05	19.05
Total	1,656.47	3,010.63

Note 5 Long-term borrowings

Particulars	As on 31 March 2024	As on 31 March 2023
(a) Term loans		
From banks	4,014.65	3,668.11
From NBFC	337.09	508.98
Total	4,351.74	4,177.09

Note 6 Deferred Tax Liabilities (Net)

Particulars	As on 31 March 2024	As on 31 March 2023
Deferred Tax Liability	5.14	53.92
Total	5.14	53.92



Supreme Facility Management Limited

(Formerly Known as "Supreme Facility Management Private Limited")

CIN- U63040PN2005PLC020759

Notes to Consolidated Financial Statement for the period ended 31 March 2024

(all amount are in lacs of Indian Rupees unless otherwise stated)

Note 7 Other long Term Liabilities

Particulars	As on 31 March 2024	As on 31 March 2023
Advance from Subcontractor	162.60	189.88
Provision for Employee Benefits	255.26	-
Total	417.86	189.88

Note 8 Short-term borrowings

Particulars	As on 31 March 2024	As on 31 March 2023
(a) Loans repayable on demand		
From banks	2,449.63	2,539.41
From NBFC	177.43	200.00
Total	2,627.06	2,739.41

Note 9 Trade payables

Particulars	As on 31 March 2024	As on 31 March 2023
Trade payables other	696.17	315.55
Trade payables for Related Party	118.09	113.27
Total	814.26	428.82

Note 9A Trade Payables Ageing Schedule

Particulars	As on 31 March 2024	As on 31 March 2023
A. MSME	-	-
Less Than 1 Years	-	-
1-2 Years	-	-
2-3 Years	-	-
More than 3 Years	-	-
B. Other Than MSME		
Less Than 1 Years	196.11	314.53
1-2 Years	585.76	61.96
2-3 Years	8.84	27.07
More than 3 Years	23.55	25.26
Total (A+B)	814.26	428.82



Supreme Facility Management Limited

(Formerly Known as "Supreme Facility Management Private Limited")

CIN- U63040PN2005PLC020759

Notes to Consolidated Financial Statement for the period ended 31 March 2024

(all amount are in lacs of Indian Rupees unless otherwise stated)

Note 10 Other current liabilities

Particulars	As on 31 March 2024	As on 31 March 2023
Other payables		
(i) Statutory remittances (Contributions to PF and ESIC, Withholding Taxes, GST, etc.)	812.55	435.49
(ii) Advance against Asset Sale	17.84	32.84
(iii) Secured & Unsecured loans repayable within one year	1,685.09	1,151.47
(iv) Security Deposit	53.06	60.04
Total	2,568.54	1,679.84

Note 11 Short-term provisions

Particulars	As on 31 March 2024	As on 31 March 2023
Provision for Tax	246.03	147.46
Provision for Employee Benefits	2,091.36	1,920.51
For Other Outstanding Expenses	569.27	104.13
Total	2,906.66	2,172.10

Note 13 - Non Current Investment

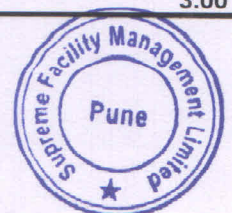
Particulars	As on 31 March 2024	As on 31 March 2023
Shares In Zipgo Technology India Private Limited	353.66	353.66
LVSG Joint Venture	(10.23)	(17.13)
Purple Crest Services Private Limited	(4.27)	-
Total	339.16	336.53

Note 14 - Long Term Loans & Advances

Particulars	As on 31 March 2024	As on 31 March 2023
MAT Credit	15.22	15.22
Total	15.22	15.22

Note 15 Current investments

Particulars	As on 31 March 2024	
	Unquoted	Total
(a) Investment in debentures or bonds	-	-
(b) Other non-current investments in Gratuity Fund	3.00	3.00
Total	3.00	3.00



Supreme Facility Management Limited

(Formerly Known as "Supreme Facility Management Private Limited")

CIN- U63040PN2005PLC020759

Notes to Consolidated Financial Statement for the period ended 31 March 2024

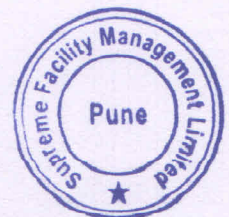
Note 12 A / B / C Fixed Assets

Description	Gross Block			As at 31-03-2024
	As at 01-04-2023	Additions for the year	Deductions / Transfers	
A] Tangible Assets				
Office Equipment	18.31	1.35		19.66
Vehicle	5,739.66	1,331.58	382.61	6,688.63
Building	985.47	-		985.47
Boot Laundry	332.31	4.06		336.37
Computer	29.03	5.28		34.31
Furniture	84.28	18.42		102.70
Plant & Machinery	1,099.29	256.56		1,355.85
Total [A]	8,288.35	1,617.25	382.61	9,522.99
C] Intangible Assets				
Goodwill Purchase		70.00		70.00
Software	20.15	3.54		23.69
Total [C]	20.15	73.54	-	93.69
Grand Total	8,308.50	1,690.79	382.61	9,616.68

Description	Depreciation Block			As at 31-03-2024
	As at 01-04-2023	Additions for the year	Deductions / Transfers	
A] Tangible Assets				
Office Equipment	15.55	2.38		17.93
Vehicle	2,957.22	801.21	341.14	3,417.29
Building	203.07	17.98		221.05
Boot Laundry	149.25	32.25		181.50
Computer	18.40	5.65		24.05
Furniture	61.95	8.64		70.59
Plant & Machinery	655.06	98.69		753.75
Total [A]	4,060.50	966.80	341.14	4,686.16
B] Capital WIP	-	-	-	-
C] Intangible Assets				
Goodwill Purchase		0.31		0.31
Software	18.98	0.63		19.61
Total [C]	18.98	0.94	-	19.92
Grand Total	4,079.48	967.74	341.14	4,706.08

Description	Net Block	Net Block
	As at 31 Mar 24	As at 31 Mar 23
A] Tangible Assets		
Office Equipment	1.73	2.76
Vehicle	3,271.34	2,782.44
Building	764.42	782.40
Boot Laundry	154.87	183.06
Computer	10.26	10.63
Furniture	32.11	22.33
Plant & Machinery	602.10	444.22
Total [A]	4,836.83	4,227.84
C] Intangible Assets		
Goodwill Purchase	69.69	-
Software	4.08	1.17
Total [C]	73.77	1.17
Grand Total	4,910.60	4,229.01

B] Capital WIP	34.62	38.14
-----------------------	--------------	--------------



Supreme Facility Management Limited

(Formerly Known as "Supreme Facility Management Private Limited")

CIN- U63040PN2005PLC020759

Notes to Consolidated Financial Statement for the period ended 31 March 2024

(all amount are in lacs of Indian Rupees unless otherwise stated)

Note 16 Inventories (At lower of cost and net realisable value)

Particulars	As on 31 March 2024	As on 31 March 2023
Stock-in-trade	178.28	122.03
Total	178.28	122.03

Note 17 Trade receivables

Particulars	As on 31 March 2024	As on 31 March 2023
Trade receivables outstanding for a period exceeding six months from the date they were due for payment		
Unsecured, considered good	931.38	577.40
Unsecured, not considered good		
Other Trade receivables		
Unsecured, considered good	8,804.29	7,284.11
Receivable From Related Party	206.38	200.64
Total	9,942.05	8,062.15

Note 17A Trade Receivables Ageing

Particulars	As on 31 March 2024	As on 31 March 2023
Less Than 6 Month	9,010.67	7,434.75
6 Months - 1 Years	183.15	547.39
More than 1 Year	748.23	30.01
Total	9,942.05	8,012.15

Note : As due dates for each invoices is not available, no. of days outstanding has been calculated from the date of transaction

Note 18 Cash and Cash Equivalents

Particulars	As on 31 March 2024	As on 31 March 2023
(a) Cash on hand	23.39	16.26
(b) Balances with banks		
(i) In current accounts	56.86	185.72
(ii) Fixed deposit	237.06	202.67
Total	317.31	404.65



Supreme Facility Management Limited

(Formerly Known as "Supreme Facility Management Private Limited")

CIN- U63040PN2005PLC020759

Notes to Consolidated Financial Statement for the period ended 31 March 2024

(all amount are in lacs of Indian Rupees unless otherwise stated)

Note 19 Short Term Loans and Advances

Particulars	As on 31 March 2024	As on 31 March 2023
(a) Other advances and deposits		
Unsecured, considered good		
Security Deposit and EMD	356.04	443.89
Accrued Interest	0.85	18.58
Related Party Advances - Against Investment	208.25	-
(b) Loans and advances to employees		
Unsecured, considered good	131.56	76.90
Unsecured, considered good from Related Party	38.72	84.95
(c) Prepaid expenses - Unsecured, considered good	193.93	96.04
(d) Balances with government authorities		
Unsecured, considered good		
TDS Receivable	797.41	809.00
GST Receivable	9.60	-
(e) Others - Advance for Expenses		
Unsecured, considered good	67.26	16.68
Total	1,803.62	1,546.04

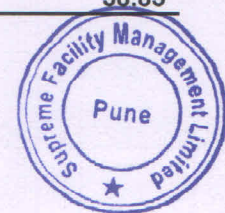
Note 20 Revenue from operations

Particulars	For the year ended 31 March 2024	For the year ended 31 March 2023
Sale of products	71.01	157.93
Sale of services	35,467.66	32,800.83
Total	35,538.67	32,958.76

Note 21 Other Income

Particulars	For the year ended 31 March 2024	For the year ended 31 March 2023
Interest income	36.19	38.85
Profit on Sale of Assets	18.11	10.32
Other non-operating income	19.89	4.44
Rental Income	82.53	66.13
Total	156.72	119.74

Particulars	For the year ended 31 March 2024	For the year ended 31 March 2023
Interest from banks on deposits:		
Interest on income tax refund	9.65	23.54
	26.54	15.31
Total - Interest income	36.19	38.85



Supreme Facility Management Limited

(Formerly Known as "Supreme Facility Management Private Limited")

CIN- U63040PN2005PLC020759

Notes to Consolidated Financial Statement for the period ended 31 March 2024

(all amount are in lacs of Indian Rupees unless otherwise stated)

Note 22 Cost of Materials Consumed

Particulars	For the year ended 31 March 2024	For the year ended 31 March 2023
Opening stock	122.03	168.74
Add: Purchases	5,370.38	2,034.43
Less: Closing stock	163.34	122.03
Cost of material consumed	5,329.07	2,081.14
Total	5,329.07	2,081.14

Note 23 Employee benefits expense

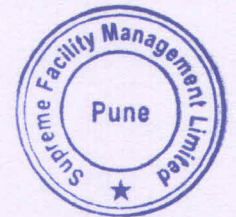
Particulars	For the year ended 31 March 2024	For the year ended 31 March 2023
Salaries and wages	18,384.26	15,481.07
Contributions to provident and other funds	2,105.60	1,882.19
Staff welfare expenses	57.73	118.08
Total	20,547.59	17,481.34

Note 24 Finance Costs

Particulars	For the year ended 31 March 2024	For the year ended 31 March 2023
(a) Interest expense on:		
(i) Borrowings	870.25	853.94
(ii) Others (Duties & Taxes with Interest)	24.87	65.77
(iii) Non-Fund Borrowing (Bank Guarantee)	3.35	4.17
(b) Other Borrowing cost	3.52	51.60
Total	901.99	975.48

Note 25 Depreciation and Amortization Expense

Particulars	For the year ended 31 March 2024	For the year ended 31 March 2023
Depreciation and amortisation for the year on fixed assets as per Note 12 A / B / C	967.74	759.74
Total	967.74	759.74



Supreme Facility Management Limited

(Formerly Known as "Supreme Facility Management Private Limited")

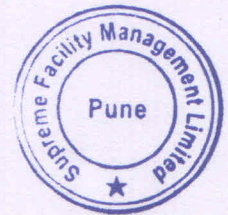
CIN- U63040PN2005PLC020759

Notes to Consolidated Financial Statement for the period ended 31 March 2024

(all amount are in lacs of Indian Rupees unless otherwise stated)

Note 26 Other expenses

Particulars	For the year ended 31 March 2024	For the year ended 31 March 2023
Payment to Auditors	9.65	5.40
Rent	200.44	146.21
Rates & Taxes	22.75	1.00
Service Charges	1,444.75	5,944.19
Transportation Cost	4,309.35	4,096.31
Director Remuneration	157.85	156.68
Repairs and Maintainence Expenses	134.26	107.69
Insurance and Vehicle Expenses	18.03	11.85
Professional Fees and Consultancy Charges	119.89	164.97
Donation	0.98	1.31
General Administration and Operating Expenses	429.84	384.90
Bank Charges	0.04	
Corporate Social Responsibility Expenses	8.00	-
Total	6,855.83	11,020.51



Supreme Facility Management Limited

(Formerly Known as "Supreme Facility Management Private Limited")

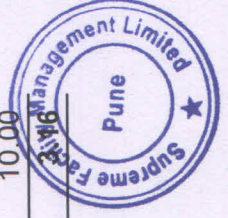
CIN- U63040PN2005PLC020759

Notes to Consolidated Financial Statement for the period ended 31 March 2024

(all amount are in lacs of Indian Rupees unless otherwise stated)

Note 27 Earnings Per Share

Particulars	As on 31 March 2024 ₹	As on 31 March 2023 ₹
Earnings per share		
<u>Basic</u>		
Net profit / (loss) for the year	499.62	576.62
Less: Preference dividend and tax thereon		
Net profit / (loss) for the year from continuing operations attributable to the equity shareholders	499.62	576.62
Weighted average number of equity shares	182.50	182.50
Par value per share	10.00	10.00
Earnings per share from continuing operations - Basic	2.74	3.16
<u>Diluted</u>		
Net profit / (loss) for the year	499.62	576.62
Less: Preference dividend and tax thereon	-	-
Net profit / (loss) for the year attributable to the equity shareholders	499.62	576.62
Add: Interest expense and exchange fluctuation on convertible bonds (net)	-	-
Profit / (loss) attributable to equity shareholders from continuing operations (on dilution)	499.62	576.62
Weighted average number of equity shares for Basic EPS	182.50	182.50
Add: Effect of warrants, ESOPs and Convertible bonds which are dilutive	-	-
Weighted average number of equity shares - for diluted EPS	182.50	182.50
Par value per share	10.00	10.00
Earnings per share, from continuing operations - Diluted	2.74	



Supreme Facility Management Limited

(Formerly Known as "Supreme Facility Management Private Limited")

CIN- U63040PN2005PLC020759

Notes to Consolidated Financial Statement for the period ended 31 March 2024

(all amount are in lacs of Indian Rupees unless otherwise stated)

28 Particulars of Related party transactions

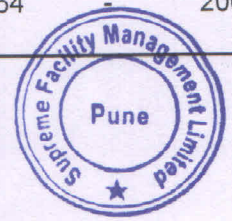
Sr.No.	Description of relationship	Names of related parties
i	Key Management Personnel (KMP)	Lalasaheb V Shinde Rajendra L Shinde Amol Sharad Shingate N Anand Vithal Shinde Kashmira Shinde Nikhilesh Loya
iii	Firms in which KMP / Relatives of KMP can exercise significant influence	Supreme Motion Pictures Pvt Ltd Trimurty Utility Services Private Limited Ialpha Mobility Solutions Pvt Ltd Arya Enterprises Everdew Engineering Pvt Ltd Supreme Holidays India Private Limited LVSG Joint Venture Purple Crest Services Private Limited

Note: Related parties have been identified by the Management.

28 B Details of related party transactions during below mentioned years

As on 31st March 2024					
Sr.No.	Particulars	KMP	Entities in which KMP / relatives of KMP have significant influence	Others	Total
i	Directors Remuneration	186.75	-	-	186.75
ii	Purchase of Services	4.06	312.67	-	316.73
iii	Sales of Services	-	74.78	-	74.78
Balances outstanding at the end of the year					
i	Payable for Services	-	118.09	-	118.09
ii	Advances given against Salary and Expenses	38.72	-	-	38.72
iii	Advance for Services	-	206.38	-	206.38
iv	Advance against Investment	208.25	-	-	208.25

As on 31st March 2023					
Sr.No.	Particulars	KMP	Entities in which KMP / relatives of KMP have significant influence	Others	Total
i	Directors Remuneration	205.68	-	-	205.68
ii	Purchase of Services	4.20	251.80	-	251.80
iii	Sales of Services	-	81.18	-	81.18
Balances outstanding at the end of the year					
i	Payable for Services	-	113.27	-	113.27
ii	Advances given against Salary and Expenses	84.95	-	-	84.95
iii	Advance for Services	-	200.64	-	200.64



Supreme Facility Management Limited

(Formerly Known as "Supreme Facility Management Private Limited")

CIN- U63040PN2005PLC020759

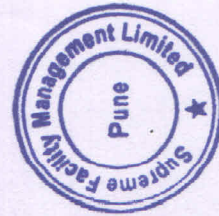
Notes to Consolidated Financial Statement for the period ended 31 March 2024 (all amount are in lacs of Indian Rupees unless otherwise stated)

Note 29 Disclosure pertaining to stock statement filed with banks or financial institutions

Details of receivables and stock reported in the quarterly stock statement and as per books of accounts

Period	Name of the Bank/ Financial Institution	Aggregate working capital limits sanctioned	Nature of Current Asset offered as Security	Amount disclosed as per quarterly return/ statement	Amount as per books of account	Difference
Q1_2023-24	HDFC Bank Limited & Axis Bank Limited	2,100.00	Receivables and Inventory	4,920	6,923	2,003
Q2_2023-24	HDFC Bank Limited & Axis Bank Limited	2,100.00	Receivables and Inventory	4,759	7,020	2,261
Q3_2023-24	HDFC Bank Limited & Axis Bank Limited	2,100.00	Receivables and Inventory	4,434	6,823	2,389
Q4_2023-24	HDFC Bank Limited & Axis Bank Limited	2,100.00	Receivables and Inventory	4,709	8,836	4,127

Company has submitted the Stock Statement to HDFC Bank and Axis Bank Limited. The Discrepancy in respect to Stock Statement and Financial Statements is because the final closure processes of the accounts maintained by the company were not fully up to date at the time of filing the stock statement.



Supreme Facility Management Limited

(Formerly Known as "Supreme Facility Management Private Limited")

CIN - U63040PN2005PLC020759

Notes to Consolidated Financial Statement for the period ended 31 March 2024

(all amount are in lacs of Indian Rupees unless otherwise stated)

Note 30 Ratio analysis

Sr no	Particulars	Formula	31st Mar'24	Ratio	31st Mar'23	% variance	Reasons for variance
1	Current Ratio	$\frac{\text{Current assets}}{\text{Current liabilities}}$	1.37	1.44	1.44	-5%	
2	Debt Equity Ratio	$\frac{\text{Total debt}}{\text{Shareholder's equity}}$	2.49	2.66	2.66	-6%	The reduction in DER is due to repayment of the loan and increase in the Reverse
3	Debt Service Coverage Ratio	$\frac{\text{NPAT} + \text{Depreciation} + \text{Finance cost} - \text{other income}}{\text{Debt}}$	1.31	1.90	1.90	-31%	Due to Prior Period expenses provision of the Employee Gratuity
4	Return on Equity	$\frac{\text{Net income}}{\text{Shareholder's equity}}$	23%	25%	25%	-10%	Due to Prior Period expenses provision of the Employee Gratuity
5	Inventory Turnover	$\frac{\text{COGS}}{\text{Average inventory}}$	37.35	14.31	14.31	161%	Its Change due to change in the Business Mix
6	Trade Receivable Turnover	$\frac{\text{Total revenue}}{\text{Average trade receivables}}$	3.59	4.10	4.10	-12%	
7	Trade Payable Turnover	$\frac{\text{Total Purchases}}{\text{Average trade payables}}$	6.60	4.74	4.74	39%	Its Change due to change in the Business Mix
8	Net Capital Turnover	$\frac{\text{Total sales}}{\text{Shareholder's equity}}$	10.25	10.90	10.90	-6%	
9	Net Profit Ratio	$\frac{\text{NPAT}}{\text{Total revenue}}$	1.40%	1.74%	1.74%	-20%	Due to Prior Period expenses provision of the Employee Gratuity
	Return on Capital Employed	$\frac{\text{EBIT}}{\text{Total assets} - \text{total current liabilities}}$	31.8%	37.5%	37.5%	-15%	



Supreme Facility Management Limited

(Formerly Known as "Supreme Facility Management Private Limited")

CIN- U63040PN2005PLC020759

Notes to Consolidated Financial Statement for the period ended 31 March 2024

(all amount are in lacs of Indian Rupees unless otherwise stated)

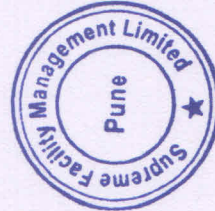
Note 31 Segment Reporting

Based on the guiding given in the AS 17, the Company is presently engaged in 3 Segment -

- IFM - Integrated Facility Management
- ET - Employee Transportation
- FIF - Factory within Factory (Production Support Services)

Revenue, Expenses, Assets and Liabilities which related to the company as a whole and not allocable to segment on reasonables basis have been included under "Unallocable"

	IFM	ET	FIF	Unallocable	Total
FY 23-24					
Segment Revenue	26,413.93	7,677.61	1,447.13	156.72	35,695.39
Segment Expenses	24,153.75	6,445.35	1,280.74	2,722.38	34,602.22
Segment Result	2,260.18	1,232.26	166.39	(2,565.66)	1,093.17
Segment Assets	3,940.30	4,532.18	225.84	8,854.03	17,552.35
Segment Liabilities	560.78	884.05	-	16,107.52	17,552.35
Capital Expenditure	348.71	1,331.58	-	10.50	1,690.79
FY 22-23					
Segment Revenue	22,145.90	9,669.97	1,142.89	119.74	33,078.50
Segment Expenses	20,287.18	8,448.20	1,022.97	2,559.86	32,318.21
Segment Result	1,858.73	1,221.77	119.92	(2,440.12)	760.29
Segment Assets	7,095.63	4,614.39	157.04	2,898.20	14,765.26
Segment Liabilities	714.49	725.49	69.53	13,255.76	14,765.26
Capital Expenditure	123.97	2,242.82	-	5.22	2,372.01



Supreme Facility Management Limited

(Formerly Known as "Supreme Facility Management Private Limited")

CIN- U63040PN2005PLC020759

Notes to Consolidated Financial Statement for the period ended 31 March 2024

(all amount are in lacs of Indian Rupees unless otherwise stated)

Note 32 Contingent Liabilities

Particulars	As on 31 March 2024	As on 31 March 2023
26 Contingent liabilities and commitments (to the extent not provided for)		
(i) Contingent liabilities		
(a) Performance Bank Guarantees issued by the company	94.06	430.13
(b) Disputed statutory levies (Excise, Maharashtra VAT, Income Tax)	44.33	51.31
(c) Disputed statutory levies (Provident Fund)	150.71	-
Total	289.10	481.44

Note 33 Corporate Social Responsibility

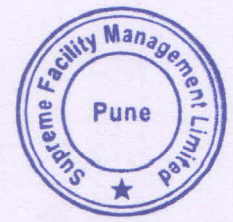
Particulars	As on 31 March 2024	As on 31 March 2023
Total of Previous Year Shortfall	NA	NA
Amount required to be spend by the company during the year*	7.30	NA
Company expensed the CSR funds till Mar 24	8.00	NA

Note 34 Amount Payable to Micro, Small or Medium Undertakings

On the basis of information available with the company, there are no amounts payable to Micro, Small or Medium Undertakings

Note 35 Leases

Particulars	As on 31 March 2024	As on 31 March 2023
Rent Debited to P& L Accounts	200.44	146.21
- Obligation		
a) Payable within 1 Years Rs.146.51 Lacs		
b) Payable within 1-3 Years Rs.302.87 Lacs		



Supreme Facility Management Limited

(Formerly Known as "Supreme Facility Management Private Limited")

CIN- U63040PN2005PLC020759

Notes to Consolidated Financial Statement for the period ended 31 March 2024

(all amount are in lacs of Indian Rupees unless otherwise stated)

Note 36 Employee benefit plans

Defined Contribution Plan

The Company Provident Fund are the defined benefit Contribution Plan. Below is the amount being the contribution made to recognized provident fund is recognized as expenses for the year under employee benefit expenses

Particulars	For the year ended 31 March, 2024	For the year ended 31 March, 2023
Employer Contribution towards Provident Fund	1,505.45	1,488.62

Defined benefit plans

The Company offers the following employee benefit schemes to its employees:

i. Gratuity

The following table sets out the funded status of the defined benefit schemes and the

Particulars	For the year ended 31 March, 2024	For the year ended 31 March, 2023
Components of employer expense		
Current service cost	531.80	504.85
Interest cost	97.07	67.87
Expected return on plan assets	-	-
Curtailment cost / (credit)	-	-
Settlement cost / (credit)	-	-
Past service cost	-	-
Actuarial losses/(gains)	(638.15)	(344.44)
Total expense to be recognised in the Statement of Profit and Loss	(9.28)	228.27
Less: Gratuity Expenses for Reimbursement Basis *	(66.02)	196.17
Net Expenses Recognised in the Statement of Profit & Loss Account	56.74	32.10

*The Employee benefit Expenses towards Gratuity and Related reimbursement right for the Associates employee for the year have been netted from the expenses recognised in the Profit & Loss Account

Actual contribution and benefit payments for year

Actual benefit payments	56.64	41.12
Actual contributions	-	-

Change in defined benefit obligations (DBO) during the year

Present value of DBO at beginning of the year	1,357.99	1,170.85
Current service cost	531.80	504.85
Interest cost	97.07	67.87
Curtailment cost / (credit)	-	-
Settlement cost / (credit)	-	-
Plan amendments	-	-
Acquisitions	-	-
Actuarial (gains) / losses	(482.21)	(344.44)
Past service cost	-	-
Benefits paid	(56.64)	(41.12)
Benefits payable	-	-
Gross Present value of DBO at the end of the year	1,292.07	1,357.99
Less: Present Value of DBO at the end of year which is on the basis of Reimbursement *	1,036.81	1,121.26
Net Present value of DBO at the end of the year	255.26	236.73



Supreme Facility Management Limited

(Formerly Known as "Supreme Facility Management Private Limited")

CIN- U63040PN2005PLC020759

Notes to Consolidated Financial Statement for the period ended 31 March 2024

(all amount are in lacs of Indian Rupees unless otherwise stated)

***The Employee benefit Net Present value Related to reimbursement right for the Associates employee for the year have been netted of from the liability recognised in the Balance Sheet**

(Note 36 Employee Benefit Plans continued..)

Particulars	For the year ended 31 March, 2024	For the year ended 31 March, 2023
Change in fair value of assets during the year		
Plan assets at beginning of the year	-	-
Acquisition adjustment	-	-
Expected return on plan assets	-	-
Actual company contributions	-	-
Actuarial gain / (loss)	-	-
Benefits paid	-	-
Plan assets at the end of the year	-	-
Actual return on plan assets	-	-
Composition of the plan assets is as follows:		
Government bonds	-	-
PSU bonds	-	-
Equity mutual funds	-	-
Others	-	-
Actuarial assumptions		
Discount rate	7.40%	7.30%
Expected return on plan assets	NA	NA
Salary escalation	5.00%	5.00%
Mortality tables	Indian Assured Lives Mortality (2012- 14) -ultimate.	Indian Assured Lives Mortality (2012-14) -ultimate

The discount rate is based on the prevailing market yields of Government of India securities as at the Balance Sheet date for the estimated term of the obligations.

