



Bharat J. Rughani & Co.

Chartered Accountants

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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, 2025

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, 2025, and the consolidated statement of Profit and Loss, the consolidated cash flows Statement 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, 2025, 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. 3211.32 Lakhs and total revenues of Rs. 7310.49 Lakhs for the year ended on that date, as considered in the consolidated financial statements. The Consolidated financial statement also includes the share of profit after tax (after minority interest) of Rs. 104.19 lakhs for the year ended 31st March 2025, as considered in consolidated financial statements, in respect of the 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 share of net profit of Rs. 11.8 Lakhs for the year ended 31st March 2025, 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 7.08 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 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 May 24, 2025 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 2025 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 "A"
- 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.



2. 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

Partner

Mem. No.: 139664

Date: 26/05/2025

UDIN: 25139664BMLWVC6881

Annexure A 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 2025.

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, 2025, 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.



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, 2025, 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, 2025, 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: 25139664BMLWVC6881
Place: Mumbai
Date: 26/05/2025



Supreme Facility Management Limited

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

CIN- L63040PN2005PLC020759

Consolidated Balance Sheet as at 31 March 2025

(all amount are in INR lacs unless otherwise stated)

Particulars	Note No.	As on 31 March 2025	As on 31 March 2024
A EQUITY AND LIABILITIES			
1 Shareholders' funds			
(a) Share capital	3	2,482.92	1,825.00
(b) Reserves and surplus	4	6,389.24	1,656.45
2 Minority Interest		173.54	379.62
3 Non-current liabilities			
(a) Long-term borrowings	5	6,571.22	4,351.74
(b) Deferred tax liabilities (net)	6	133.73	5.14
(c) Other Long-Term Liabilities	7	299.85	417.86
4 Current liabilities			
(a) Short-term borrowings	8	5,053.06	4,312.15
(b) Trade payables			
i) Total Outstanding Dues for Micro and Small Enterprises	9	-	-
ii) Total Outstanding Dues Other than Micro and Small Enterprises	9	875.13	814.26
(c) Other current liabilities	10	715.04	883.45
(d) Short-term provisions	11	2,276.16	2,906.66
TOTAL		24,969.89	17,552.33
B ASSETS			
1 Non-current assets			
(a) Property Plant & Equipments & Intangible Assets			
(i) Property Plant & Equipments	12A	8,120.14	4,836.82
(ii) Capital Work in Progress	12B	-	34.62
(ii) Intangible assets	12C	86.64	73.77
(b) Non Current Investment	13	354.76	342.16
(c) Long Term Loans & Advances	14	15.22	15.22
(d) Goodwill		8.49	8.49
2 Current assets			
(a) Inventories	15	207.59	178.28
(b) Trade receivables	16	10,370.67	9,942.05
(c) Cash and cash equivalents	17	2,924.40	147.51
(d) Other Bank Balance	17A	887.58	169.80
(e) Short-term loans and advances	18	1,994.40	1,803.61
TOTAL		24,969.89	17,552.33
3 Summary of Significant Accounting Policies	1-2		
The accompanying notes forms as integral part of Standalone Financial Statement	27-46		

For Bharat J. Rughani & Co.

Chartered Accountants

FRN : 101220W

CA Akash Rughani

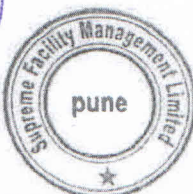
M.No: 139664

UDIN:

Date: 26th May 2025

Place: Pune

UDIN: 25139664BMLWVC6881



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: 26th May 2025

Lalasaheb Shinde
Chairman

DIN: 02053259

Place : Pune

Date: 26th May 2025

Amol Shingate
Chief Executive Officer

Place : Pune

Date: 26th May 2025

Nikhil Loya
Chief Financial Officer

Place : Pune

Date: 26th May 2025

Anshuman Singh Tomar
Company Secretary

Membership No. A54574

Date : 26th May 2025

Supreme Facility Management Limited

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

CIN- L63040PN2005PLC020759

Consolidated Statement of Financial Result for the period ended 31 March 2025

(all amount are in INR lacs unless otherwise stated)

Particulars	Note No.	For the year ended 31 March 2025	For the year ended 31 March 2024
A CONTINUING OPERATIONS			
1 Revenue from operations (gross)	19	40,136.45	35,538.67
2 Other income	20	212.75	156.72
3 Total revenue (1+2)		40,349.20	35,695.39
4 Expenses			
(a) Cost of materials consumed	21	4,521.73	5,329.09
(b) Employee benefits expense	22	25,133.51	20,547.59
(c) Finance costs	23	1,156.38	901.99
(d) Depreciation and amortisation expense	24	1,326.15	967.74
(e) Other expenses	25	7,064.58	6,855.83
Total expenses		39,202.35	34,602.24
5 Profit / (Loss) before exceptional and extraordinary items and tax (3 - 4)		1,146.85	1,093.15
6 Prior Period Item		47.86	306.53
7 Profit / (Loss) before extraordinary items and tax (5 + 6)		1,098.99	786.62
8 Extraordinary items		-	-
9 Profit / (Loss) before tax (7 ± 8)		1,098.99	786.62
10 Tax expense:			
(a) Current tax expense for current year		131.36	246.93
(b) Deferred tax liability		128.59	(48.78)
11 Profit / (Loss) from operations (9 - 10)		839.04	588.47
12 Minority Interest		56.32	91.05
13 Share of Profit from Associates/Joint Venture		12.61	2.18
14 Profit(Loss) for the Period(11-12+13)		795.33	499.60
15 Earning Per Equity share (EPS) face value of Rs 10 Per Shares			
Basic(Rs)	26	3.94	2.74
Diluted (Rs)	26	3.94	2.74

Summary of Significant Accounting Policies

The accompanying notes forms as integral part of standalone Financial Statement

1-2

27-46

For Bharat J. Rughani & Co.

Chartered Accountants

FRN : 101220W

CA Akash Rughani

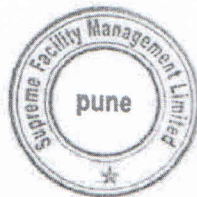
M.No: 139664

UDIN:

Date: 26th May 2025

Place: Pune

UDIN: 25139664BMLWVC6881



Amol Shingate
Chief Executive Officer
Place : Pune
Date: 26th May 2025

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: 26th May 2025

Nikhil Loya
Chief Financial Officer
Place : Pune
Date: 26th May 2025

Lalasaheb Shinde
Chairman

DIN: 02053259

Place : Pune

Date: 26th May 2025

Anshuman Singh Tomar
Company Secretary
Membership No. A54574
Date : 26th May 2025

SUPREME FACILITY MANAGEMENT LIMITED

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

CIN- L63040PN2005PLC020759

Consolidated Cash Flow Statement for the period ended 31 March 2025

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

Particulars	Note No.	As on 31 March 2025	As on 31 March 2024
A. Cash flow from operating activities			
Net Profit / (Loss) before extraordinary items and tax		1,098.99	1,093.15
<u>Adjustments for:</u>			
Depreciation and amortisation		1,326.15	967.74
Finance costs		1,156.38	901.99
Profit/(Loss) on sale of Fixed Assets		0.03	(18.11)
Rental Income		(90.31)	(82.53)
Interest income		(75.86)	(36.19)
		<u>2,316.39</u>	<u>1,732.90</u>
Operating profit / (loss) before working capital changes		<u>3,415.38</u>	<u>2,826.05</u>
<u>Changes in working capital:</u>			
<u>Adjustments for (increase) / decrease in operating assets:</u>			
Inventories		(29.31)	(56.25)
Trade receivables		(428.62)	(1,879.90)
Short-term loans and advances		(190.79)	(257.57)
<u>Adjustments for increase / (decrease) in operating liabilities:</u>			
Trade payables		60.87	385.44
Other current liabilities		(168.41)	355.08
Short-term provisions		(743.05)	833.13
Other Long Term Liabilities		(113.42)	(78.54)
		<u>(1,612.73)</u>	<u>(698.61)</u>
Cash flow from extraordinary items		-	-
Cash generated from operations		1,802.65	2,127.44
Net income tax (paid) / refunds		243.90	345.50
Net cash flow from / (used in) operating activities (A)		<u>1,558.75</u>	<u>1,781.94</u>
B. Cash flow from investing activities			
Purchase of Property, Plant & Equipments and Intangible Assets		(4,705.69)	(1,687.28)
Proceeds from sale of Property, Plant & Equipments and Intangible Assets		117.96	59.58
Rental Income		90.31	82.53
Current investments not considered as Cash and cash equivalents		-	(0.45)
Maturity/Investment in Bank Deposit		(717.78)	(33.16)
Interest received			
- Deposits with bank		75.86	36.19
Net cash flow from / (used in) investing activities (B)		<u>(5,139.34)</u>	<u>(1,542.59)</u>
C. Cash flow from financing activities			
Proceeds from issue of equity shares		5,000.19	-
Increase in Long Term Borrowing		4,829.77	1,970.66
Repayment of long-term borrowings		(2,610.29)	(1,796.01)
Net increase / (decrease) in working capital borrowings		740.91	421.27
Payment towards IPO Expenses		(446.72)	(53.78)
Finance cost		(1,156.38)	(901.99)
Net cash flow from / (used in) financing activities (C)		<u>6,357.48</u>	<u>(359.85)</u>
Net increase / (decrease) in Cash and cash equivalents (A+B+C)		<u>2,776.89</u>	<u>(120.50)</u>
Cash and cash equivalents at the beginning of the year		147.51	268.01
Cash and cash equivalents at the end of the year	17	<u>2,924.40</u>	<u>147.51</u>



SUPREME FACILITY MANAGEMENT LIMITED

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

CIN- L63040PN2005PLC020759

Consolidated Cash Flow Statement for the period ended 31 March 2025

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

Particulars	Note No.	As on 31 March 2025	As on 31 March 2024
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	17	33.31	23.39
(b) Balances with banks			
In current accounts	17	1,832.06	56.86
In deposit accounts	17	1,059.03	67.26
		2,924.40	147.51

Summary of Significant Accounting Policies

The accompanying notes forms as integral part of standalone Financial Statement

1-2

27-46

For Bharat J. Rughani & Co.

Chartered Accountants

FRN : 101220W

CA Akash Rughani

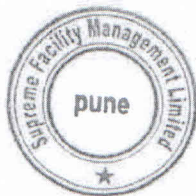
M.No: 139664

UDIN:

Date: 26th May 2025

Place: Pune

UDIN: 25139664BMLWVC6881



Amol Shingate
Chief Executive Officer
Place : Pune
Date: 26th May 2025

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: 26th May 2025

Lalasaheb Shinde
Chairman
DIN: 02053259
Place : Pune
Date: 26th May 2025

Nikhilesh Loya
Chief Financial Officer
Place : Pune
Date: 26th May 2025

Anshuman Singh Tomar
Company Secretary
Membership No. A54574
Date : 26th May 2025

Supreme Facility Management Limited

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

CIN- L63040PN2005PLC020759

Notes to Consolidated Financial Statement for the period ended 31 March 2025

(all amount are in lacs of Indian Rupees 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 2,48,29,200 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 "Kohinoor World Tower, Tower - 3, 10th Floor, Office No. 1002 To 1005, Old Pune Mumbai Highway, Chinchwad East, Pune - 411019" & 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 Basis of Consolidation

The Consolidated Financial Statements relate to Supreme Facility Management Limited and its subsidiary companies (collectively, "the Group" and individually "Group Companies"). The financial statements of the entities in the Group used in the consolidation are drawn up to the same reporting date of the Group i.e. March 31, 2025.

2.1 Basis of Accounting and Principles of Consolidation:

The financials statements of the Holding Company and the group companies have been consolidated on a line-by-line basis by adding together like items of assets, Liabilities, income and expenses, as per the requirement of the Accounting Standard -21 "Consolidated Financial Statements" as notified under the Companies (Accounts) Rules, 2014. The intra-group balances and intra-group transactions and unrealized profits and losses are fully eliminated. Share of minority interest in the profit/loss have been eliminated to the extent of share to be borne by them. Minority interest (liability) represents the amount of equity attributable to minority shareholders as on the balance sheet date.

In case of foreign subsidiaries, revenue items are consolidated at the average rate prevailing during the year. All assets and liabilities are converted at rates prevailing at the end of the year. Any exchange difference arising on consolidation is recognized in the Foreign Currency Translation Reserve.

As far as possible, the Consolidated Financial Statements are prepared using uniform accounting policies for like transactions and other events in similar circumstances as separate financial statements of the Group. The differences in accounting policies of the Holding Company and its group companies are not material and accordingly not reported.

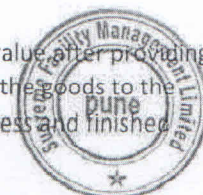
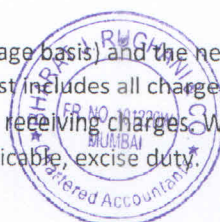
Name of the Group Company	Status	% of Voting Power as on 31st March 2025
Trimurty Utility Services Private Limited	Subsidiary	100.00%
Alpha Mobility Solutions Private Limited	Subsidiary	83.00%
Everdew Engineering Private Limited	Subsidiary	66.67%
Purple Crest Services Private Limited	Associates	47.36%
L V Shinde Group Joint Venture	Joint Venture	49.00%

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 recognised in the periods in which the results are known / materialised.

2.3 Inventories

Inventories are valued at the lower of cost (on FIFO / weighted average basis) and the net realisable 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 appropriate proportion of overheads and, where applicable, excise duty.



Supreme Facility Management Limited
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CIN- L63040PN2005PLC020759

Notes to Consolidated Financial Statement for the period ended 31 March 2025

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

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 group are segregated based on the

2.6 Depreciation and amortisation

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

Goods and Services Tax (GST) is collected by group 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 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 capitalised and depreciated over the useful life of the principal item of the relevant assets. Subsequent expenditure relating to fixed assets is capitalised only if such expenditure results in an increase in the future benefits from such asset beyond its previously assessed standard of performance.

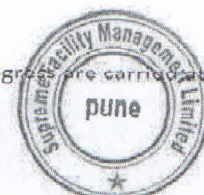
Fixed assets acquired and put to use for project purpose are capitalised and depreciation thereon is included in the project cost till commissioning of the project.

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 asset given up, whichever is more clearly evident. Fixed assets acquired in exchange for securities of the Group 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 realisable 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



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Notes to Consolidated Financial Statement for the period ended 31 March 2025

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

2.10 Foreign currency transactions and translations

Transactions in foreign currencies entered into by the Group 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 Group 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 Group and its integral foreign operations are recognised 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 capitalised as part of the depreciable fixed assets to which the monetary item relates and depreciated over the remaining useful life of such assets or amortised on settlement / over the maturity period of such items if such items do not relate to acquisition of depreciable fixed assets. The unamortised 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 amortised 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 recognised when there is reasonable assurance that the Group will comply with the conditions attached to them and the grants / subsidy will be received. Government grants whose primary condition is that the Group should purchase, construct or otherwise acquire capital assets are presented by deducting them from the carrying value of the assets. The grant is recognised 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.

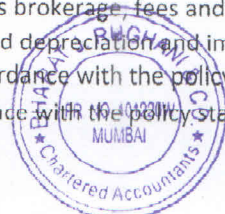
Government grants in the nature of promoters' contribution like investment subsidy, where no repayment is ordinarily expected in respect thereof, are treated as capital reserve. Government grants in the form of non-monetary assets, given at a concessional rate, are recorded on the basis of their acquisition 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 recognised as income over the periods necessary to match them with the costs for which they are intended to compensate, on a systematic basis.

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 capitalised 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.



Supreme Facility Management Limited

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Notes to Consolidated Financial Statement for the period ended 31 March 2025

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

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 Group'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 recognised 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 recognised 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 recognised 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, amortisation 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 utilised for qualifying assets, pertaining to the period from commencement of activities relating to construction / development of the qualifying asset upto the date of capitalisation of such asset is added to the cost of the assets. Capitalisation 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.

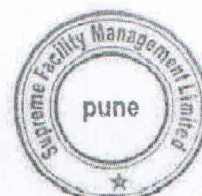
2.15 Segment reporting

The Group identifies primary segments based on the dominant source, nature of risks and returns and the internal organisation 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 Group. Segment revenue, segment expenses, segment assets and segment liabilities have been identified to segments on the basis of their relationship to the operating activities of the segment.

Inter-segment revenue is accounted on the basis of transactions which are primarily determined based on market / fair value factors.

Revenue, expenses, assets and liabilities which relate to the Group as a whole and are not allocable to segments on reasonable basis have been included under "unallocated revenue / expenses / assets / liabilities".



Supreme Facility Management Limited

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Notes to Consolidated Financial Statement for the period ended 31 March 2025

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

2.16 Leases

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

Assets leased by the Group in its capacity as lessee where substantially all the risks and rewards of ownership vest in the Group are classified as finance leases. Such leases are capitalised 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 so as 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 recognised as operating leases. Lease rentals under operating leases are recognised 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 would decrease the net profit per share from continuing ordinary operations. Potential dilutive equity shares are deemed to be converted as 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 actually 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.

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 Group will pay normal income tax. Accordingly, MAT is recognised as an asset in the Balance Sheet when it is probable that future economic benefit associated with it will flow to the Group.

Deferred tax is recognised 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 recognised for all timing differences. Deferred tax assets in respect of unabsorbed depreciation and carry forward of losses are recognised only if there is virtual certainty that there will be sufficient future taxable income available to realise such assets. Deferred tax assets are recognised 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 realised. Deferred tax assets and liabilities are offset if such items relate to taxes on income levied by the same governing tax laws and the Group has a legally enforceable right for such set off. Deferred tax assets are reviewed at each Balance Sheet date for their realisability.

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



Supreme Facility Management Limited

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Notes to Consolidated Financial Statement for the period ended 31 March 2025

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

2.19 Provisions and contingencies

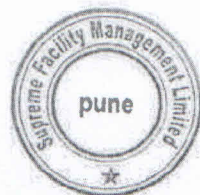
A provision is recognised when the Group has a present obligation as a result of past events and it is probable that an outflow of resources will be required to settle the obligation in respect of which a reliable estimate can be made. Provisions (excluding retirement benefits) are not discounted to 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 Group enters into 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 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 as per the policy stated for Hedge Accounting. All other derivative contracts are marked-to-market and losses are recognised in the Statement of Profit and Loss. Gains arising on the same are not recognised, until realised, on grounds of prudence.

2.21 Insurance claims

Insurance claims are accounted for on the basis of 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- L63040PN2005PLC020759

Notes to Consolidated Financial Statement for the period ended 31 March 2025

Note 3: Share Capital

Particulars	As at 31 March, 2025		As at 31 March, 2024	
	Number of shares	INR in Rs	Number of shares	INR in Rs
(a) Authorised Equity shares of Rs 10 each with voting rights	2,60,00,000	26,00,00,000	2,60,00,000	26,00,00,000
(b) Issued Equity shares of Rs 10 each with voting rights	1,82,50,000	18,25,00,000	1,82,50,000	18,25,00,000
(c) Subscribed and fully paid up Equity shares of Rs10 each with voting rights	2,48,29,200	24,82,92,000	1,82,50,000	18,25,00,000
Total	2,48,29,200	24,82,92,000	1,82,50,000	18,25,00,000

Note 3.a Share capital (contd.)

Particulars								
Notes:								
Reconciliation of the number of shares and amount outstanding at the beginning and at the end of the reporting period:								
Particulars	Opening Balance	Fresh issue	Bonus	ESOP	Conversion	Buy back	Other changes (give details)	Closing Balance
Equity shares with voting rights								
Year ended 31 March, 2025								
- Number of shares	1,82,50,000	65,79,200	-	-	-	-	-	2,48,29,200
- Amount (Rs)	18,25,00,000	6,57,92,000	-	-	-	-	-	24,82,92,000
Year ended 31 March, 2024								
- Number of shares	2,50,000	-	1,80,00,000	-	-	-	-	1,82,50,000
- Amount (Rs)	25,00,000	-	18,00,00,000	-	-	-	-	18,25,00,000

Note 3. b Share capital (contd.)

Particulars				
(i) Details of shares held by each shareholder holding more than 5% shares:				
Class of shares / Name of shareholder	As at 31 March, 2025		As at 31 March, 2024	
	Number of shares held	% holding in that class of shares	Number of shares held	% holding in that class of shares
Equity shares with voting rights				
Rajendra Shinde	86,29,476	34.76%	86,29,476	47.28%
Lalasaheb Shinde	91,20,474	36.73%	91,20,474	49.98%



Supreme Facility Management Limited

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Notes to Consolidated Financial Statement for the period ended 31 March 2025

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

Note 4 Reserves and Surplus

Particulars	As on 31 March 2025	As on 31 March 2024
(a) Surplus		
Opening balance	1,201.25	2,605.39
Less: Capitalization through Bonus Issue	-	(1,800.00)
(Less)/Add: IPO Expenses	-	(53.78)
Add: Profit / (Loss) for the year	795.33	499.60
Less: Transfer to Reserves	(79.53)	(49.96)
Closing balance	1,917.05	1,201.25
(b) Security Premium		
Opening balance		
Add: Addition During the Year	4,342.27	-
Less: IPO Expenses	(446.72)	-
Closing balance	3,895.55	-
(c) General Reserve		
Opening balance	436.15	386.19
Addition in General Reserve	79.53	49.96
Closing balance	515.68	436.15
(d) Capital Reserve		
	60.96	19.05
Total	6,389.24	1,656.45

Note 5 Long-term borrowings

Particulars	As on 31 March 2025	As on 31 March 2024
(a) Term loans		
From banks	6,571.22	4,014.65
From NBFC	-	337.09
Total	6,571.22	4,351.74

Note 5 A Nature of Security and terms of repayment**Nature of Loan****i) Vehicle Loan**

Vehicle loan from bank, is secured by first charge of certain Passanger Vehicles, repayable in 3 to 60 equated monthly instalments (EMI) from the end of the reporting period along with interest in the range of 7.5% to 11.25% P. A.

ii) GECL Loan

GECL Loan, is secured by first charge on Current Asstes and Second Charge on the Property owned by Promoters and Company, repayable in 36 to 48 equated monthly instalments (EMI) from the end of the reporting period along with interest in the range of 7.5% to 9.5% P. A.

iii) Loan Against Property

Loan Against Property, is secured by first charge of Property owned by Promoters and Company, repayable in 48 to 180 equated monthly instalments (EMI) from the end of the reporting period along with interest in the range of 7.5% to 9.5% P. A.



Supreme Facility Management Limited*(Formerly Known as "Supreme Facility Management Private Limited")***CIN- L63040PN2005PLC020759****Notes to Consolidated Financial Statement for the period ended 31 March 2025***(all amount are in lacs of Indian Rupees unless otherwise stated)***Note 6 Deferred Tax Liabilities (Net)**

Particulars	As on 31 March 2025	As on 31 March 2024
Deferred Tax Liability	133.73	5.14
Total	133.73	5.14

Note 7 Other long Term Liabilities

Particulars	As on 31 March 2025	As on 31 March 2024
Advance from Subcontractor	115.20	162.60
Provision for Employee Benefits	184.65	255.26
Total	299.85	417.86

Note 8 Short-term borrowings

Particulars	As on 31 March 2025	As on 31 March 2024
(a) Loans repayable on demand		
From banks	2,822.36	2,471.33
From NBFC	45.82	177.43
Secured & Unsecured loans repayable within one year	2,184.88	1,663.39
Total	5,053.06	4,312.15

Note 8 A Nature of Security and terms of repayment**Nature of Loan****i) Working Capital**

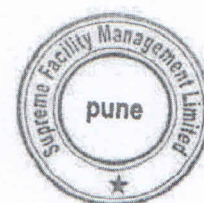
Working Capital Loan, is secured by first charge on Current Asstes and Second Charge on the Property owned by Promoters and Company, repayable on demand along with interest in the range of 7.5% to 9.5% P. A.

ii) Fleet Card

Fleet Card is Unsecured Credit card for Diesel Purchase payable in 7-15 Days from the Date of Statement.

Note 9 Trade payables

Particulars	As on 31 March 2025	As on 31 March 2024
Trade payables other	787.23	696.17
Trade payables for Related Party	87.90	118.09
Total	875.13	814.26



Supreme Facility Management Limited

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Notes to Consolidated Financial Statement for the period ended 31 March 2025

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

Note 9A Trade Payables Ageing Schedule

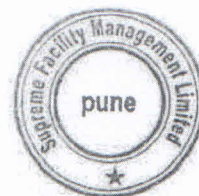
Particulars	As on 31 March 2025	As on 31 March 2024
A. MSME		
Less Than 1 Years	-	-
1-2 Years	-	-
2-3 Years	-	-
More than 3 Years	-	-
B. Other Than MSME		
Less Than 1 Years	341.48	196.11
1-2 Years	-	585.76
2-3 Years	533.65	8.84
More than 3 Years	-	23.55
Total (A+B)	875.13	814.26

Note 10 Other current liabilities

Particulars	As on 31 March 2025	As on 31 March 2024
Other payables		
(i) Statutory remittances (Contributions to PF and ESIC, Withholding Taxes, GST, etc.)	614.35	812.55
(ii) Advance against Asset Sale	4.60	17.84
(iii) Security Deposit	96.09	53.06
Total	715.04	883.45

Note 11 Short-term provisions

Particulars	As on 31 March 2025	As on 31 March 2024
Provision for Tax	133.49	246.03
Provision for Employee Benefits	2,074.39	2,091.36
For Other Outstanding Expenses	68.28	569.27
Total	2,276.16	2,906.66



Supreme Facility Management Limited

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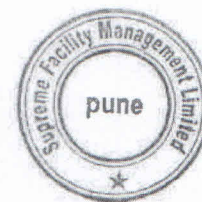
Notes to Consolidated Financial Statement for the period ended 31 March 2025

Note 12 A / B / C Fixed Assets

Description	As at 01/04/2024	Gross Block		As at 31/03/2025
		Additions for the year	Deductions / Transfers	
A] Tangible Assets				
Office Equipment	19.66	6.29		25.95
Vehicle	6,688.63	3,930.20	1,406.66	9,212.17
Building	985.47	-		985.47
Boot Laundry	336.37	-		336.37
Computer	34.31			34.31
Furniture	102.70	441.94		544.64
Plant & Machinery	1,355.85	330.97		1,686.82
Total [A]	9,522.99	4,709.40	1,406.66	12,825.73
C] Intangible Assets				
Goodwill Purchase	70.00			70.00
Software	23.69	30.91		54.60
Total [C]	93.69	30.91	-	124.60
Grand Total	9,616.68	4,740.31	1,406.66	12,950.33
Previous Year	8,308.50	1,690.79	382.61	9,616.68

Description	As at 01/04/2024	Depreciation Block		As at 31/03/2025
		Additions for the year	Deductions / Transfers	
A] Tangible Assets				
Office Equipment	17.93	1.61		19.54
Vehicle	3,417.29	1,118.73	1,288.69	3,247.33
Building	221.05	17.93		238.98
Boot Laundry	181.50	32.16		213.66
Computer	24.05	4.00		28.05
Furniture	70.59	15.66		86.25
Plant & Machinery	753.75	118.02		871.77
Total [A]	4,686.16	1,308.11	1,288.69	4,705.58
B] Capital WIP				
C] Intangible Assets				
Goodwill Purchase	0.31	14.00		14.31
Software	19.61	4.04		23.65
Total [C]	19.92	18.04	-	37.96
Grand Total	4,706.08	1,326.15	1,288.69	4,743.54
Previous Year	4,079.48	967.74	341.14	4,706.08

Description	Net Block	
	As at 31 Mar 25	As at 31 Mar 24
A] Tangible Assets		
Office Equipment	6.41	1.73
Vehicle	5,964.84	3,271.34
Building	746.48	764.42
Boot Laundry	122.71	154.87
Computer	6.26	10.26
Furniture	458.39	32.11
Plant & Machinery	815.05	602.09
Total [A]	8,120.14	4,836.82
C] Intangible Assets		
Goodwill Purchase	55.69	69.69
Software	30.95	4.08
Total [C]	86.64	73.77
Grand Total	8,206.78	4,910.59
Previous Year	4,910.59	4,229.01
B] Capital WIP		34.62



Supreme Facility Management Limited*(Formerly Known as "Supreme Facility Management Private Limited")***CIN- L63040PN2005PLC020759****Notes to Consolidated Financial Statement for the period ended 31 March 2025***(all amount are in lacs of Indian Rupees unless otherwise stated)***Note 13 - Non Current Investment**

Particulars	As on 31 March 2025	As on 31 March 2024
Shares In Zipgo Technology India Private Limited	353.66	353.66
LVSG Joint Venture	(2.35)	(10.23)
Purple Crest Services Private Limited	0.45	(4.27)
Investments in Gratuity Fund (Unquoted)	3.00	3.00
Total	354.76	342.16

Note 14 - Long Term Loans & Advances

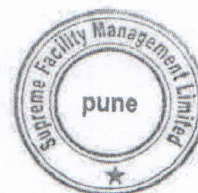
Particulars	As on 31 March 2025	As on 31 March 2024
MAT Credit	15.22	15.22
Total	15.22	15.22

Note 15 Inventories (At lower of cost and net realisable value)

Particulars	As on 31 March 2025	As on 31 March 2024
Stock-in-trade	207.59	178.28
Total	207.59	178.28

Note 16 Trade receivables

Particulars	As on 31 March 2025	As on 31 March 2024
Trade receivables outstanding for a period exceeding six months from the date they were due for payment		
Unsecured, considered good	1,053.94	931.38
Unsecured, not considered good	3.17	-
Less - Provision for Doubtfull Debt	(2.09)	-
Other Trade receivables		
Unsecured, considered good	9,140.55	8,804.29
Receivable From Related Party	175.10	206.38
Total	10,370.67	9,942.05



Supreme Facility Management Limited

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

CIN- L63040PN2005PLC020759**Notes to Consolidated Financial Statement for the period ended 31 March 2025**

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

Note 16A Trade Receivables Ageing

Particulars	As on 31 March 2025	As on 31 March 2024
Trade Receivables Considered Good		
Less Than 6 Month	9,315.66	9,010.67
6 Months - 1 Years	170.71	183.15
1 Year - 2 Years	883.23	747.21
2 Years - 3 Years	-	1.02
More than 3 Years	-	-
Less - Provision for Doubtful Debts	-	-
Total	10,369.60	9,942.05
Trade Receivables Considered Doubtful		
Less Than 6 Month	-	-
6 Months - 1 Years	-	-
1 Year - 2 Years	-	-
2 Years - 3 Years	2.14	-
More than 3 Years	1.02	-
Less - Provision for Doubtful Debts	(2.09)	-
Total	10,370.67	9,942.05

Note 17 Cash and Cash Equivalents

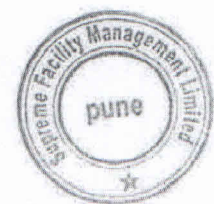
Particulars	As on 31 March 2025	As on 31 March 2024
(a) Cash on hand	33.31	23.39
(b) Balances with banks		
(i) In current accounts	1,832.06	56.86
(ii) Fixed deposit	1,059.03	67.26
Total	2,924.40	147.51

* Out of the above INR 247.05 Lakhs (INR 67.26 Lakhs in FY 2024) is earmarked against issue of Bank Guarantee.

Note 17 A Other Bank Balances

Particulars	As on 31 March 2025	As on 31 March 2024
Deposits having Maturity more than 3 months but less than 12 months	887.58	169.80
Total	887.58	169.80

* Out of the above INR 57.58 Lakhs (INR 169.80 Lakhs in FY 2024) is earmarked against issue of Bank Guarantee.



Supreme Facility Management Limited*(Formerly Known as "Supreme Facility Management Private Limited")***CIN- L63040PN2005PLC020759****Notes to Consolidated Financial Statement for the period ended 31 March 2025***(all amount are in lacs of Indian Rupees unless otherwise stated)***Note 18 Short Term Loans and Advances**

Particulars	As on 31 March 2025	As on 31 March 2024
(a) Other advances and deposits		
Unsecured, considered good		
Security Deposit and EMD	454.36	356.04
Accrued Interest	35.11	0.85
Advance for Capital Goods Purchase	120.91	-
Related Party Advances - Against Purchase of Capital Goods	1.14	-
Related Party Advances - Against Investment	-	208.25
(b) Loans and advances to employees		
Unsecured, considered good	154.40	131.56
Unsecured, considered good from Related Party	50.94	38.72
(c) Prepaid expenses - Unsecured, considered good	137.42	193.93
(d) Balances with government authorities, considered goods		
PF Authorities	150.71	-
TDS Receivable	823.01	797.41
GST Receivable	9.60	9.60
(e) Others - Advance for Expenses		
Unsecured, considered good	56.80	67.25
Total	1,994.40	1,803.61

Note 19 Revenue from operations

Particulars	For the year ended 31 March 2025	For the year ended 31 March 2024
Sale of products	66.14	71.01
Sale of services	40,070.31	35,467.66
Total	40,136.45	35,538.67

Note 20 Other Income

Particulars	For the year ended 31 March 2025	For the year ended 31 March 2024
Interest income	75.86	36.19
Profit on Sale of Assets	0.03	18.11
Other non-operating income	46.55	19.89
Rental Income	90.31	82.53
Total	212.75	156.72



Supreme Facility Management Limited*(Formerly Known as "Supreme Facility Management Private Limited")***CIN- L63040PN2005PLC020759****Notes to Consolidated Financial Statement for the period ended 31 March 2025***(all amount are in lacs of Indian Rupees unless otherwise stated)***Details of Interest Income**

Particulars	For the year ended 31 March 2025	For the year ended 31 March 2024
Interest from banks on deposits	56.32	9.65
Interest on income tax refund	19.54	26.54
Total - Interest income	75.86	36.19

Note 21 Cost of Materials Consumed

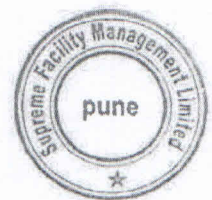
Particulars	For the year ended 31 March 2025	For the year ended 31 March 2024
Opening stock	178.28	122.03
Add: Purchases	4,551.04	5,385.34
Less: Closing stock	207.59	178.28
Cost of material consumed	4,521.73	5,329.09
Total	4,521.73	5,329.09

Note 22 Employee benefits expense

Particulars	For the year ended 31 March 2025	For the year ended 31 March 2024
Salaries and wages	22,433.24	18,384.26
Contributions to provident and other funds	2,600.74	2,105.60
Staff welfare expenses	99.53	57.73
Total	25,133.51	20,547.59

Note 23 Finance Costs

Particulars	For the year ended 31 March 2025	For the year ended 31 March 2024
(a) Interest expense on:		
(i) Borrowings	1,054.88	870.25
(ii) Others (Duties & Taxes with Interest)	71.44	24.87
(iii) Non-Fund Borrowing (Bank Guarantee)	16.70	3.35
(b) Other Borrowing cost	13.36	3.52
Total	1,156.38	901.99



Supreme Facility Management Limited

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Notes to Consolidated Financial Statement for the period ended 31 March 2025

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

Note 24 Depreciation and Amortization Expense

Particulars	For the year ended 31 March 2025	For the year ended 31 March 2024
Depreciation and amortisation for the year on fixed assets as per Note 12 A / B / C	1,326.15	967.74
Total	1,326.15	967.74

Note 25 Other expenses

Particulars	For the year ended 31 March 2025	For the year ended 31 March 2024
Payment to Auditors (Note 25A)	9.23	9.65
Rent	282.36	200.44
Rates & Taxes	32.93	22.75
Service Charges	1,333.25	1,444.75
Other Transportation Cost	1,728.69	1,524.42
Diesel Charges	2,437.70	2,604.81
Director Remuneration	158.30	157.85
Repairs and Maintenance Expenses	178.75	134.26
Insurance and Vehicle Expenses	230.14	198.15
Professional Fees and Consultancy Charges	106.73	119.89
Donation	0.43	0.98
General Administration and Operating Expenses	554.99	429.88
Provision for Doubtfull Debts	2.09	-
Corporate Social Responsibility Expenses	9.00	8.00
Total	7,064.58	6,855.83

Note 25A Payment to Auditors

Particulars	For the year ended 31 March 2025	For the year ended 31 March 2024
Audit Fees	8.10	8.50
In other Capacity	1.00	1.15
Reimbursement of Auditor expenses	0.13	-
Total	9.23	9.65



Supreme Facility Management Limited

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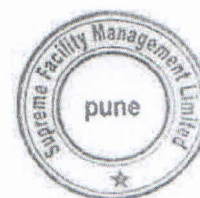
CIN- L63040PN2005PLC020759

Notes to Consolidated Financial Statement for the period ended 31 March 2025

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

Note 26 Earnings Per Share

Particulars	As on 31 March 2025	As on 31 March 2024
Earnings per share		
<u>Basic</u>		
Net profit / (loss) for the year	795.33	499.60
Less: Preference dividend and tax thereon		
Net profit / (loss) for the year from continuing operations attributable to the equity shareholders	795.33	499.60
Weighted average number of equity shares	201.61	182.50
Par value per share	10.00	10.00
Earnings per share from continuing operations - Basic (INR Per Shares)	3.94	2.74
<u>Diluted</u>		
Net profit / (loss) for the year	795.33	499.60
Less: Preference dividend and tax thereon	-	-
Net profit / (loss) for the year attributable to the equity shareholders	795.33	499.60
Add: Interest expense and exchange fluctuation on convertible bonds (net)	-	-
Profit / (loss) attributable to equity shareholders from continuing operations (on dilution)	795.33	499.60
Weighted average number of equity shares for Basic EPS	201.61	182.50
Add: Effect of warrants, ESOPs and Convertible bonds which are dilutive	-	-
Weighted average number of equity shares - for diluted EPS	201.61	182.50
Par value per share	10.00	10.00
Earnings per share from continuing operations - Diluted (INR Per Shares)	3.94	2.74



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Notes to Consolidated Financial Statement for the period ended 31 March 2025

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

Note No 27 Particulars of Related party transactions

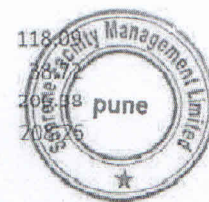
Sr.No.	Description of relationship	Names of related parties
i	Key Management Personnel (KMP)	Lalasaheb V Shinde Rajendra L Shinde Amol Sharad Shingate N Anand Vithal Shinde Kashmira Shinde Nikhilesh Loya Anshuman Tomar (From 07th January 2025) Varsha Sahbani (Till 31st December 2024) Manisha Shinde Sumant Shinde Asha Kaul Bhaskar Bhattachary Gautam Sharma Sagar Jadhav
ii	Firms in which KMP / Relatives of KMP can exercise significant influence	Supreme Motion Pictures Pvt Ltd Trimurty Utility Services Private Limited Ialphi Mobility Solutions Pvt Ltd Arya Enterprises Everdew Engineering Pvt Ltd Supreme Holidays India Private Limited L V Shinde Group Joint Venture Purple Crest Services Private Limited

Note: Related parties have been identified by the Management.

Note No 27 Details of related party transactions during below mentioned years

Sr.No.	Particulars	As on 31st March 2025			
		KMP	Entities in which KMP / relatives of KMP have significant influence	Others	Total
i	Directors Remuneration	204.69	-	-	204.69
ii	Directors Sitting Fees	2.40	-	-	2.40
iii	Purchase of Services	4.20	445.53	-	449.73
	Balances outstanding at the end of the year				
i	Payable for Services	1.15	86.75	-	87.90
ii	Advances given against Salary and Expenses	50.94	-	-	50.94
iii	Advance for Services	-	175.10	-	175.10
iv	Advance against Investment	-	1.14	-	1.14

Sr.No.	Particulars	As on 31st March 2024			
		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



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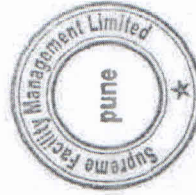
CIN- I63040PN2005PLC020759

Notes to Consolidated Financial Statement for the period ended 31 March 2025
(all amount are in lacs of Indian Rupees unless otherwise stated)

Note 28 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 Financial Statement	Difference
H1_2024-25	HDFC Bank Limited & Axis Bank Limited	3,100.00	Receivables	5,351	10,292	4,941
H2_2024-25	HDFC Bank Limited & Axis Bank Limited	3,100.00	Receivables	5,839	8,590	2,750

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.



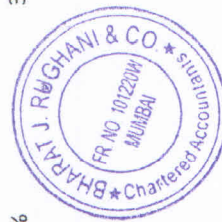
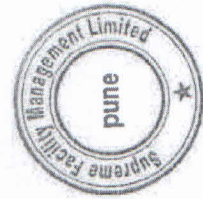
Supreme Facility Management Limited
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Notes to Consolidated Financial Statement for the period ended 31 March 2025
(all amount are in lacs of Indian Rupees unless otherwise stated)

Note 29 Ratio analysis

Sr no	Particulars	Formula	31st Mar'25	Ratio	31st Mar'24	% variance	Reasons for variance
1	Current Ratio	$\frac{\text{Current assets}}{\text{Current liabilities}}$	1.84		1.37	34%	Increase in Cash and Bank Balance leads to improvement
2	Debt Equity Ratio	$\frac{\text{Total debt}}{\text{Shareholder's equity}}$	1.31		2.49	-47%	Increase in shareholder equity due to IPO leads to Improvement in Debt Equity Ratio
3	Debt Service Coverage Ratio	$\frac{\text{NPAT} + \text{Depreciation} + \text{Finance cost} - \text{other income}}{\text{Debt}}$	1.40		1.33	5%	
4	Return on Equity	$\frac{\text{Net income}}{\text{Shareholder's equity}}$	12%		23%	-45%	Increase in shareholder equity due to IPO
5	Inventory Turnover	$\frac{\text{COGS}}{\text{Average inventory}}$	23.44		35.49	-34%	Change in the Business from one Segment to another
6	Trade Receivable Turnover	$\frac{\text{Total revenue}}{\text{Average trade receivables}}$	3.89		3.59	8%	
7	Trade Payable Turnover	$\frac{\text{Total Purchases}}{\text{Average trade payables}}$	5.20		6.61	-21%	Change in the Business from one Segment to another
8	Net Capital Turnover	$\frac{\text{Total sales}}{\text{Shareholder's equity}}$	4.55		10.25	-56%	Increase in shareholder equity due to IPO
9	Net Profit Ratio	$\frac{\text{NPAT}}{\text{Total revenue}}$	1.97%		1.40%	41%	Due to Prior Period expenses provision of the Employee Gratuity in FY 24
10	Return on Capital Employed	$\frac{\text{EBIT}}{\text{Total assets} - \text{total current liabilities}}$	26.3%		31.8%	-17%	



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Notes to Consolidated Financial Statement for the period ended 31 March 2025

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

Note 30 Segment Reporting

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

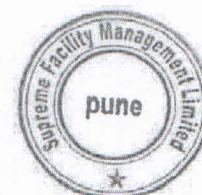
a. IFM - Integrated Facility Management

b. ET - Employee Transportation

C. 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"

FY 24-25	IFM	ET	FIF	Unallocable	Total
Segment Revenue	29,884.25	8,589.12	1,663.08	212.75	40,349.20
Segment Expenses	27,419.24	7,128.97	1,530.21	3,123.93	39,202.35
Segment Result	2,465.01	1,460.15	132.87	(2,911.18)	1,146.85
Segment Assets	10,451.38	7,366.44	267.67	6,884.40	24,969.89
Segment Liabilities	933.57	784.22	65.23	23,186.87	24,969.89
Capital Expenditure	330.97	3,930.20		444.52	4,705.69
FY 23-24	IFM	ET	FIF	Unallocable	Total
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	2,722.40	34,602.24
Segment Result	2,260.18	1,232.26	166.39	(2,565.66)	1,093.15
Segment Assets	3,940.30	4,532.18	225.84	8,854.01	17,552.33
Segment Liabilities	560.78	884.05	-	16,107.50	17,552.33
Capital Expenditure	348.71	1,328.07	-	10.50	1,687.28



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Notes to Consolidated Financial Statement for the period ended 31 March 2025

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

Note 31 Contingent Liabilities

Particulars	As on 31 March 2025	As on 31 March 2024
26 Contingent liabilities and commitments (to the extent not provided for)		
(i) Contingent liabilities		
(a) Performance Bank Guarantees issued by the company	139.19	94.06
(b) Disputed statutory levies (Excise, Maharashtra VAT, Income Tax)	379.33	44.33
(c) Disputed statutory levies (Provident Fund)	150.71	150.71
(c) Disputed statutory levies (ESIC)	95.74	-
Total	669.23	289.10

Note 32 Corporate Social Responsibility

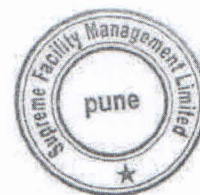
Particulars	As on 31 March 2025	As on 31 March 2024
Total of Previous Year Shortfall	NA	NA
Amount required to be spend by the company during the year*	8.00	7.30
Company expensed the CSR funds till Mar 24	9.00	8.00

Note 33 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 34 Leases

Particulars	As on 31 March 2025	As on 31 March 2024
Rent Debited to P& L Accounts	282.36	200.44
- Obligation		
a) Payable within 1 Years Rs.108.04 Lacs		
b) Payable within 1-3 Years Rs.322.51 Lacs		



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Notes to Consolidated Financial Statement for the period ended 31 March 2025

Note 35 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, 2025	For the year ended 31 March, 2024
Employer Contribution towards Provident Fund	1993.46	1,646.69

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 amount

Particulars	For the year ended 31 March, 2025	For the year ended 31 March, 2024
Components of employer expense		
Current service cost	730.18	531.80
Interest cost	86.45	97.07
Expected return on plan assets	-	-
Curtailment cost / (credit)	-	-
Settlement cost / (credit)	-	-
Past service cost	-	-
Actuarial losses/(gains)	-525.79	(638.15)
Total expense to be recognised in the Statement of Profit and Loss	290.84	(9.28)
Less: Gratuity Expenses for Reimbursement Basis *	258.95	(66.02)
Net Expenses Recognised in the Statement of Profit & Loss Account	31.89	56.74

*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	-182.59	(56.64)
Actual contributions	-	-

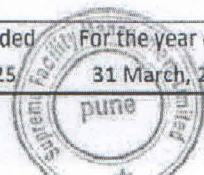
Change in defined benefit obligations (DBO) during the year

Present value of DBO at beginning of the year	1,292.07	1,357.99
Current service cost	730.18	531.80
Interest cost	86.45	97.07
Curtailment cost / (credit)	-	-
Settlement cost / (credit)	-	-
Plan amendments	-	-
Acquisitions	-	-
Actuarial (gains) / losses	-397.55	(482.21)
Past service cost	-	-
Benefits paid	-182.59	(56.64)
Benefits payable	-	-
Gross Present value of DBO at the end of the year	1,400.32	1,292.07
Less: Present Value of DBO at the end of year which is on the basis of Reimbursement *	1,215.67	1,036.81
Net Present value of DBO at the end of the year	184.65	255.26

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

(Note 35 Employee Benefit Plans continued..)

Particulars	For the year ended 31 March, 2025	For the year ended 31 March, 2024
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Notes to Consolidated Financial Statement for the period ended 31 March 2025

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

6.50%

7.40%

Expected return on plan assets

NA

NA

Salary escalation

3.00%

5.00%

Indian Assured Lives

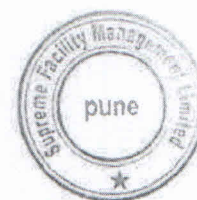
Indian Assured Lives

Mortality (2012-14) -
ultimate

Mortality (2012-14) -
ultimate

Mortality tables

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.



36. TITLE DEEDS OF IMMOVABLE PROPERTY NOT HELD IN NAME OF THE COMPANY

There are no proceedings which have been initiated or pending against the Company for holding any benami property under the Prohibition of Benami Properties Transactions Act, 1988 and rules made thereunder

37. REVALUATION OF PROPERTY, PLANT AND EQUIPMENTS

Company has not revalued its Property, Plant and Equipment, and other assets of the company. So the details as required to be provided are not applicable to the company

38. LOANS AND ADVANCES GRANTED TO PROMOTERS, DIRECTORS AND KMP

The Company has not granted any loans and advances to promoters, directors and key managerial persons

39. RELATIONSHIP WITH STRUCK OFF COMPANIES

The Company does not have any transactions with struck off companies.

40. DETAILS OF BENAMI PROPERTIES HELD IN NAME OF COMPANY

Company does not hold any benami property as defined under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and the rules made thereunder

41. DISCLOSURE IN CASE OF WILFUL DEFAULTER

The Company is not declared as wilful defaulter by any bank or financial institution (as defined under the Companies Act, 2013) or consortium thereof or other lender in accordance with the guidelines on wilful defaulters issued by the Reserve Bank of India

42. DISCLOSURE IN CASE OF TRADING AND INVESTMENT IN CRYPTO OR VIRTUAL CURRENCY

The Company has not traded or invested in Crypto currency or Virtual Currency during the financial year

43. REGISTRATION OF CHARGES OR SATISFACTION WITH REGISTRAR OF COMPANIES

Company have registered and satisfied all the charges as required under the Act with Registrar of Companies except as below -

Charge No	Date of Charge	Bank/Institute No	Amount of Charge	Remarks
10377623	31/07/2012	FUTURE CAPITAL HOLDINGS LIMITED	71,98,875	*Due to Non Availability of Contact and DSC from Banks
10098977	12/10/2007	GE CAPITAL TRANSPORTATION FINANCIAL SERVICES LIMITE	12,50,000	
10055794	31/05/2007	GE CAPITAL TRANSPORTATION FINANCIAL SERVICES LTD	48,33,700	

44. COMPLIANCE WITH NUMBER OF LAYERS OF COMPANIES

Company is complied with the Layers of Companies

45. DECLARATION OF UNDISCLOSED INCOME IN TAX ASSESSMENTS

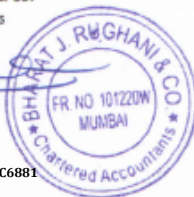
The Company does not have any transactions that are not recorded in the books of accounts that have been surrendered or disclosed as income during the year ended 2024, in the tax assessments under the Income Tax Act, 1961.

46. DISCLOSURES REQUIRED UNDER THE MICRO, SMALL & MEDIUM DEVELOPMENT ACT, 2006

Sr No	Particulars	As at March 31, 2025	As at March 31, 2024
A)	Amounts outstanding but not due	NIL	NIL
B)	Amounts due but unpaid	NIL	NIL
C)	Amounts paid after appointed date during the year	NIL	NIL
D)	Amount of interest accrued and unpaid	NIL	NIL
E)	Amount of estimated interest due and payable to actual date of payment	NIL	NIL

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

CA Akash Rughani
M.No: 139064
UDIN: 25139664BMLWVC6881
Date: 26th May 2025
Place: Pune



Amol Shingate
Chief Executive Officer
Place : Pune
Date: 26th May 2025

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
Date: 26th May 2025
Place: Pune

Nikhillesh Loya
Chief Financial Officer
Place : Pune
Date: 26th May 2025

Lalasaheb Shinde
Chairman
DIN: 02053259
Date: 26th May 2025
Place : Pune

Anshuman Singh Tomar
Company Secretary
Membership No. A54574
Date : 26th May 2025