Regd Office: No. 100 & 101, Bommasandra Industrial Area, Bengaluru-560 099.

Website - www.suprajit.com, email - info@suprajit.com
CIN - L29199KA1985PLC006934
Statement of Unaudited Consolidated Financial Results for the Quarter and half year ended September 30, 2022

(Rs. in million)

		(Rs. in mili					(Rs. In million
		Consolidated					
	Doutionic		Quarter ended	r	·	ar ended	Year ended
- 1	Particulars	September 30,	June 30,	September 30,	September 30,	September 30,	March 31,
- 1		2022	2022	2021	2022	2021	2022
_		(Unaudited)	(Unaudited)	(Unaudited)*	(Unaudited)	(Unaudited)*	(Audited)*
	Revenue from operations	7,160.63	6,451.84	4,936.68	13,612.47	8,552.86	18,404.7
"	Other income	217.43	181.42	151.81	398.85	217.91	366.47
Ш	Total income (I+II)	7,378.06	6,633.26	5,088.49	14,011.32	8,770.77	18,771.24
ıv	Expenses						
- 1	Cost of materials consumed	4,364.44	3,869.19	2,878.00	8,233.63	4,804.64	10 404 0
- 1	Purchases of stock-in-trade	124.23	115.06	86.77	239.29	172.05	10,484.0° 359.3
	Changes in inventories of finished goods, work-in-	(152.95)	(137.52)	(128.83)	(290.47)		
	progress and stock-in-trade	(132.33)	(137.32)	(128.83)	(230.47)	(139.35)	(56.0
	Employee benefits expense	1,443.45	1,427.55	865.86	2 971 00	1 044 35	2 262 7
- 1	Finance costs	76.83			2,871.00	1,644.35	3,363.75
- 1	Depreciation and amortization expense		60.52	35.35	137.35	82.64	145.23
	Other expenses	239.09	237.02	146.26	476.11	289.69	585.1
- 1		594.75	638.01	434.29	1,232.76	778.35	1,654.6
	Total expenses	6,689.84	6,209.83	4,317.70	12,899.67	7,632.37	16,536.0
	Profit before exceptional items and tax expenses (III-IV)	688.22	423.43	770.79	1,111.65	1,138.40	2,235.1
vi i	Exceptional Items [Refer Note 4 (a), 4 (b) & 4 (c)]	-	-	(44.75)		116.46	116.46
/II F	Profit before tax expenses (V+VI)	688.22	423.43	726.04	1,111.65	1,254.86	2,351.63
/III 1	Tax expense (net):						
	Current tax	217.71	161.75	195.91	379,46	313.32	629.47
- 1	Deferred tax credit	13.05	(11.48)	34.60			
- In	Total tax expenses (net)	230.76	150.27	230.51	1.57	14.37	(8.61
- 1		250.70	130.27	230.31	381.03	327.69	620.86
IX F	Profit for the period (VII-VIII)	457.46	273.16	495.53	730.62	927.17	1 720 77
	, ,	137.10	275,10	433.33	730.02	527.17	1,730.77
A I	Other comprehensive income/ (loss), net of taxes tems that will not be reclassified to profit or loss Re-measurement gain/(loss) on defined benefit plan	(11.79)	(0.79)	(9.77)	(12.58)	(9.74)	(3.19
В	tems that will be reclassified to profit or loss	- 1	- 1		1	- 1	
	Net exchange differences on translation of foreign	(66.22)	(61.17)	(23.46)	(127.39)	14.95	42.31
- 1	Net change in fair value of Hedging instrument			(0.81)			3.04
		(78.01)	(61.96)	(34.04)	(139.97)	5.21	42.16
" I_							
XI T	otal comprehensive income for the period (IX+X)	379.45	211.20	461.49	590.65	932.38	1,772.93
II P	'aid-up equity share capital (Face value: Re.1/- each)	138.39	138.39	138.38	138.39	138.38	138.39
ш	Other equity	-			-	-	10,701.30
	arnings per share (Face value: Re.1/- each) (in Rs.) Not annualised in case of interim periods)						
	əsic	3.31	1.97	3.58	5.28	6.68	12.49
D	iluted	3.30	1.97	3.58	5.27	6.68	12.48

* Refer note 5 (b)

For Suprajit Engineering Limited

Chairman

Regd Office: No. 100 & 101, Bommasandra Industrial Area, Bengaluru-560 099.

Website - www.suprajit.com, email - info@suprajit.com

CIN - L29199KA1985PLC006934

Statement of	Consolidates	Accete and	Linkilities

	T	(Rs. in mi
	As at	As at
Particulars	September 30,	March 3
	2022	2022
ASSETS	(Unaudited)	(Audited
ASSETS		
Non-current assets		
Property, plant and equipment	4,064.25	3,51
Capital work in progress	408.32	9,0
Right-of-use assets	617.73	40
Goodwill	1,337.94	1,20
Other intangible assets	1,444.96	7(
Intangible assets under development	15.48	, · · · · ·
Financial assets	15.46	
Investments	27.88	1
Other financial assets	121.54	-
Income tax assets (net)	22.68	
Other non-current assets	206.32	10
C	8.267.10	6.20
Current assets	0.207.130	0,20
Inventories	5,181.47	3,43
Financial assets		_,
Investments	2,821.92	2,58
Trade receivables	4,698.69	2,97
Cash and cash equivalents	949.42	1,86
Other bank balances	165.76	1,00
Loans	13.42	1
Other financial assets	138.00	8
Other current assets	705.11	20
	14,673.79	11,17
Total assets	22,940.89	17,38
EQUITY AND LIABILITIES		
EQUITY	1 1	
Equity share capital		
Other equity	138.39	138
	11,456.74	10,70
LIABILITIES	11,595.13	10,839
Non-current liabilities	1 1	
Financial liabilities		
Borrowings	2 251 07	424
Lease liabilities	2,251.97	138
Other financial liabilities	262.48	205
Provisions	27.06	29
Deferred tax liability (net)	105.85	64
Other non-current liabilities	501.19	553
	9.66	10
Current liabilities	3,158.21	1,003
Financial liabilities	1	
Borrowings	2 447 27	
Lease liabilities	3,417.27	2,976
Trade payables	196.51	44
Total outstanding dues of micro and small enterprises		_
Total outstanding dues of creditors other than micro and small enterprises	274.76	310
Other financial liabilities	2,959.25	1,629
Other current liabilities	623.38	198
Provisions	243.91	125
Current tax liabilities (net)	257.06	141
· ···· · · · · · · · · · · · · · · · ·	215.41	115
otal equity and liabilities	8,187.55	5,542
Refer note 5 (b)	22,940.89	17,385

For Suprajit Engineering Limited

K Alith Rumar Rai Chaimnan

Regd Office: No. 100 & 101, Bommasandra Industrial Area, Bengaluru-560 099.

Website - www.suprajit.com, email - info@suprajit.com
CIN - L29199KA1985PLC006934
Consolidated Statement of Cash Flows

Particulars	Half ye. ptember 30, 2022 Jnaudited) 1,111.65 476.11 2.65 (1.45) (3.21) (41.96) 137.35	289.65 2.05 2.05 2.05 2.05 2.05
A Operating activities Profit before tax expense Adjustments to reconcile profit before tax expense to net cash flows: Depreciation and amortization expense Allowance for doubtful receivables (net) Loss /(profit) on disposal of property, plant and equipment (net) Liabilities no longer required written back Fair value gain in financial instruments Finance cost Interest income Employee share based payments Exceptional Items	2022 Jnaudited) 1,111.65 476.11 2.65 (1.45) (3.21) (41.96)	2021 (Unaudited)* 1,254.86 289.69 8.03
A Operating activities Profit before tax expense Adjustments to reconcile profit before tax expense to net cash flows: Depreciation and amortization expense Allowance for doubtful receivables (net) Loss /(profit) on disposal of property, plant and equipment (net) Liabilities no longer required written back Fair value gain in financial instruments Finance cost Interest income Employee share based payments Exceptional Items	1,111.65 476.11 2.65 (1.45) (3.21) (41.96)	(Unaudited)* 1,254.86 289.69 8.03
Profit before tax expense Adjustments to reconcile profit before tax expense to net cash flows: Depreciation and amortization expense Allowance for doubtful receivables (net) Loss /(profit) on disposal of property, plant and equipment (net) Liabilities no longer required written back Fair value gain in financial instruments Finance cost Interest income Employee share based payments Exceptional Items	476.11 2.65 (1.45) (3.21) (41.96)	289.69 8.03
Adjustments to reconcile profit before tax expense to net cash flows: Depreciation and amortization expense Allowance for doubtful receivables (net) Loss /(profit) on disposal of property, plant and equipment (net) Liabilities no longer required written back Fair value gain in financial instruments Finance cost Interest income Employee share based payments Exceptional Items	476.11 2.65 (1.45) (3.21) (41.96)	289.69 8.03
Depreciation and amortization expense Allowance for doubtful receivables (net) Loss /(profit) on disposal of property, plant and equipment (net) Liabilities no longer required written back Fair value gain in financial instruments Finance cost Interest income Employee share based payments Exceptional Items	2.65 (1.45) (3.21) (41.96)	8.03
Depreciation and amortization expense Allowance for doubtful receivables (net) Loss /(profit) on disposal of property, plant and equipment (net) Liabilities no longer required written back Fair value gain in financial instruments Finance cost Interest income Employee share based payments Exceptional Items	2.65 (1.45) (3.21) (41.96)	8.03
Loss /(profit) on disposal of property, plant and equipment (net) Liabilities no longer required written back Fair value gain in financial instruments Finance cost Interest income Employee share based payments Exceptional Items	2.65 (1.45) (3.21) (41.96)	8.03
Loss /(profit) on disposal of property, plant and equipment (net) Liabilities no longer required written back Fair value gain in financial instruments Finance cost Interest income Employee share based payments Exceptional Items	(1.45) (3.21) (41.96)	l.
Liabilities no longer required written back Fair value gain in financial instruments Finance cost Interest income Employee share based payments Exceptional Items	(3.21) (41.96)	2.0
Finance cost Interest income Employee share based payments Exceptional Items	(41.96)	
Interest income Employee share based payments Exceptional Items		(103.8
Employee share based payments Exceptional Items		82.6
Exceptional Items	(2.17)	(1.0
	12.99	9.0
Operating profit before working capital changes	-	(116.4
. Optimization marking subtest situities	1,691.96	1,424.9
Working capital adjustments:		
(Increase)/decrease in inventories	(617.39)	(224 5
(Increase)/decrease in trade receivables	42.63	(234.56 264.87
(Increase)/decrease in loans	6.59	(2.3
(Increase)/decrease in other financial assets	(106.16)	(51.6:
(Increase)/decrease in other assets	(255.63)	28.84
Increase/(decrease) in trade payables	359.86	(355.3
Increase/(decrease) in other financial liabilities	257.81	63.56
Increase/(decrease) in provisions	(341.68)	19.85
Increase/(decrease) in other liabilities	119.07	70.91
Cash generated from/ (used) operations	1,157.06	1,229.08
Direct taxes paid (net of refund)	(300.59)	(246.13
Net cash flows from/ (used) operating activities	856.47	982.95
B Investing activities Purchase of property, plant and equipment		
Proceeds from sale of property, plant and equipment	(532.41)	(218.93
Consideration paid towards acquisition of Light Duty Cable (LDC) business unit	1.94	0.26
Purchase of investments	(3,167.77)	-
Sales of investments	(220.95)	(1,070.01
Movement in deposits (net)	32.01	960.29
Interest received	(148.45)	120.28
Net cash flows used in investing activities	6.88 (4,028.75)	1.93 (206.18
Financing activities	(1,020170)	(200.20
Movement in working capital loans (net)	150.21	308.36
Movement in long term borrowings (net)	2,070.61	(266.94
Interest paid	(129.70)	(85.00
Payment of lease liabilities	(73.05)	(29.05
Dividend paid to equity shareholders	(0.05)	(129.38
Issue of share capital	- 1	0.01
Buy-back of equity shares	=	(480.00)
Tax on buy-back of equity shares	- 1	(110.95)
Net cash flows from/ (used) in financing activities	2,018.02	(792.95)
Net increase/ (decrease) in cash and cash equivalents (A+B+C)	(1,154.26)	(16.18)
Net foreign exchange difference on cash and cash equivalents	36.04	1.04
Cash and cash equivalents at the beginning of the year Cash and cash equivalents on business acquisition	1,860.73	770.75
Cash and cash equivalents on business acquisition	206.91	
Cash and cash equivalents at the end of half year	949.42	755.61
Cash and cash equivalents at end of half year comprises - Cash on hand		
Balance with banks on	1.69	1.22
Current accounts	010 66	701.63
EEFC accounts	918.66 29.07	701.62
Total cash and cash equivalents	949.42	52.77 755.61

* Refer note 5 (b)

For Supralit Engineering Limited Mith Kumar Rai Chairman

Notes

- The above results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meetings held on November 14, 2022
- The consolidated financial results have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard (Ind AS) prescribed under Section 133 of the Companies Act, 2013 read with relevant rules thereunder and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
- The Group is engaged in the business of manufacturing and selling of automotive and other components, which are monitored as a single segment by the chief 3 operating decision maker, accordingly, these, in the context of Ind AS 108 on operating segments reporting are considered to constitute one segment and hence the Company has not made any additional segment disclosure.
- (a) The US Federal government in the wake of COVID-19 pandemic provided support to business through Paycheck Protection Program (PPP). Wescon Controls LLC (Wescon), a wholly owned subsidiary obtained a benefit under this scheme for USD 2.16 Million (₹ 158.98 Million) during May 2020. The loan was eligible for forgiveness on fulfilment of certain conditions. Wescon had applied for forgiveness and application was pending with Small Business Administration, United States government agency for review and approval. During the quarter ended June 30, 2021, Wescon obtained complete waiver of the loan amount and accordingly the loan and interest accrued thereon has been recognised by the group as an exceptional item during the quarter ended June 30, 2021.
 - (b) The Group carried out the impairment exercise in respect of carrying value of Goodwill and basis valuation, the management had made an impairment provision of ₹ 127.25 Million towards carrying value of goodwill in relation to Luxlite Lamp SARL during the quarter ended September 30, 2021.
 - (c) The Group evaluated the provision made towards investment in Franklin Templeton Mutual Fund (FTMF) and reversed the provision of ₹ 82.09 Million out of the total provision of ₹ 108.53 Million during the quarter ended September 30, 2021 considering the redemption and realisation of significant portion of investments in
- Business combination
 - (a) The Group entered into a definitive Share and Asset Purchase Agreement to acquire Light Duty Cable (LDC) business unit with Kongsberg Automotive ASA, listed on the Oslo Stock Exchange, Norway on October 28, 2021. The transaction was consummated with the economic completion date of April 1, 2022 and a total cash consideration of ₹ 3,167.77 Million was paid. The Group has accounted for business acquisition basis provisional purchase price allocation.
 - (b) Considering the effect of consolidation of LDC business beginning April 1, 2022, the comparative amounts for the quarter and half year ended September 30, 2021 and year ended March 31, 2022 are not comparable.

For and on behalf of the Board of Directors

AUTH KUMAR RAT Chairman

OIN 01160327

Place : Bengaluru

Date: November 14, 2022

Regd Office: No. 100 & 101, Bommasandra Industrial Area, Bengaluru-560 099.

Website - www.suprajit.com, email - info@suprajit.com CIN - L29199KA1985PLC006934

Statement of Unaudited Standalone Financial Results for the Quarter and half Year Ended September 30, 2022

(Rs. in million) Standalone Quarter ended Half year ended Year Ended Particulars September 30, June 30, September 30, September 30, September 30, March 31. 2022 2022 2021 2022 2021 2022 (Unaudited) (Unaudited) (Unaudited) (Unaudited) (Unaudited) (Audited) Revenue from operations 3,865.64 3,366.25 3.547.75 7 231 89 5,638.52 12,712.84 11 Other income 166.05 132.82 96.32 298.87 186.62 296.89 Ш Total income (I+II) 4,031.69 3,499.07 3,644.07 7,530.76 5.825.14 13,009.73 IV Expenses Cost of materials consumed 2,477.31 2,244.93 2,199.99 4,722.24 3,488.99 8.067.09 Purchases of stock-in-trade 8.92 8.20 8.58 17.12 9.48 20.58 Changes in inventories of finished goods, work-in-(1.30)(94.35)(40.02)(95.65) (73.98)16.67 progress and stock-in-trade Employee benefits expense 476.48 456.02 434.47 932.50 778.67 1,662.12 Finance costs 35.46 32.07 21.64 67.53 53.19 95.88 Depreciation and amortization expense 72.61 70.31 65.97 142.92 128.15 265.27 Other expenses 241.97 236.68 221.33 478.65 392.74 819.69 Total expenses 3,311,45 2,953.86 2,911.96 6,265.31 4,777.24 10,947.30 Profit before exceptional items and tax expenses 720.24 545.21 732.11 1,265,45 1,047.90 2,062.43 VΙ Exceptional Items [Refer Note 4 (a) and 4 (b)] (413.29)(413.29)(413.29)VII Profit before tax expenses (V-VI) 720.24 545.21 318.82 1,265.45 634.61 1,649.14 VIII Tax expense (net): Current tax 173.46 139.73 177.77 313.19 251.85 519.28 Deferred tax charge/ (credit) 16.64 (1.61)25.51 21.05 15.03 5.67 Total tax expenses (net) 190.10 138.12 203.28 328.22 272.90 524.95 ΙX Profit for the period (VII-VIII) 530.14 407.09 115.54 937.23 361.71 1,124.19 Other comprehensive income/ (loss), net of taxes Items that will not be reclassified to profit or loss Re-measurement gain/(loss) on defined benefit plan (9.93)(0.76)(8.74)(10.69)(8.99)(3.06)(9.93)(0.76)(8.74)(10.69)(8.99)(3.06)Total comprehensive income for the period (IX+X) 520.21 406.33 106.80 926.54 352.72 1,121.13 XII Paid-up equity share capital (Face value: Re.1/- each) 138.39 138.39 138.38 138.39 138.38 138.39 XIII Other equity 9.267.61 Earnings per share (Face value: Re.1/- each) (in Rs.) (Not annualised in case of interim periods) Basic 3.83 2.94 0.83 6.77 2.61 8.11 Diluted 3.83 0.83 6.76 2.61 8.10

For Suprajit Engineering Limited

Ohairman

Regd Office: No. 100 & 101, Bommasandra Industrial Area, Bengaluru-560 099.

Website - www.suprajit.com, email - info@suprajit.com

CIN - L29199KA1985PLC006934 Statement of Standalone Assets and Liabilities

			(Rs. in million
Particulars		As at tember 30, 2022 naudited)	As at March 31, 2022 (Audited)
ASSETS			
Non-current assets			1
Property, plant and equipment Capital work in progress		2,681.34 237.38	2,645.19 79.08
Right-of-use assets		214.55	223.74
Intangible assets		22.13	11.88
Intangible assets under development Financial assets Investments		7.95	7.83
Loans		1,943.67	1,945.1
Other financial assets		1,549.49 60.69	1,440.33
Income tax assets (net)		22.68	52.59
Other non-current assets		199.17	22.06
Current assets		6.939.05	6,528.68
Inventories Financial assets		2,221.49	1,855.16
Investments		2,399.92	2,190.37
Trade receivables	1	2,987.26	2,643.19
Cash and cash equivalents		209.85	273.56
Other bank balances		165.76	18.47
Loans		12.09	13.43
Other financial assets		87.62	16.24
Other current assets		204.16	112.97

Ш	EQUITY AND LIABILITIES
	FOLUTY

Total assets

В

Equity share capital Other equity

LIABILITIES Non-current liabilities

Financial liabilities Borrowings Lease liabilities

Other financial liabilities Provisions Deferred tax liability (net) Other non-current liabilities

Current liabilities Financial liabilities

Borrowings Lease liabilities Trade payables

Total outstanding dues of micro and small enterprises Total outstanding dues of creditors other than micro and small enterprises Other financial liabilities

Other current liabilities Provisions Current tax liabilities (net)

Total equity and liabilities

204.16 112.97 8,288.15

7,123.39 15,227.20 13.652.07

138.39 138.39 10,054.91 9,267.61 10,193.30 9,406.00 50.06 105.83

53.71 58.56 27.53 27.46 88.60 51.66 172.67 161.24 6.21 6.97 398.78 411.72

2,227.01 2,015.14 12.25 14.26 252.95 295.45 1,299.04 1,070.74 389.57 172.25 195.22 106.23

71.50 80.05 187.58 80.23 4,635.12 3,834.35 15,227.20 13,652.07

HHA Kumar Ral Chalman

Regd Office: No. 100 & 101, Bommasandra Industrial Area, Bengaluru-560 099.

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Column		Standalone Statement of Cash Flows	
September 10, September 20, September 20			(Rs. in mill
		Half yea	r ended
Case		September 30,	September
Profit before tax expense	rticulars	2022	2021
Profit before tax expense Adjustments to reconcile profit before tax expense to net cash flows: Depreciation and amonitation expense Adjustment of countries o		(Unaudited)	(Unaudited
Adjustments to reconcile profit before tax expense to net cash flows: Obspreciation and amortization expenses 14.2 92 Allowance for doubtful recebulses [net) Loss (profit) on disposal of property, plant and equipment (net) Loss (profit) on disposal of property, plant and equipment (net) Loss (profit) on disposal of property, plant and equipment (net) Loss (profit) on disposal of property, plant and equipment (net) Loss (profit) on disposal of property, plant and equipment (net) Loss (profit) on disposal of property, plant and equipment Finance (part) Dividend income Exceptional Items Financia guarante income Employee share based payments Operating profit before working capital changes Working capital adjustments: (Increase)/decrease in inventories (Increase)/decrease in inventories (Increase)/decrease in inventories (Increase)/decrease in other assets (Increase)/decrease in other assets (Increase)/decrease in other assets (Increase)/decrease in other assets (Increase)/decrease in other financial alsalities Increases/decrease in other inventories (Increases/decrease) in other financial labilities Increases/decrease in other inventories (Increases/decrease) in other financial labilities Increases/decrease in other inventories (Increases/decrease) in other financial labilities Increases/decrease in other inventories (Increases/decrease) in other financial labilities Increases/decrease in other inventories (Increase)/decrease	A Operating activities		
Adjustments to reconcile profit before tax expense to net cash flows: Obspreciation and amortization expenses 14.2 92 Allowance for doubtful recebulses [net) Loss (profit) on disposal of property, plant and equipment (net) Loss (profit) on disposal of property, plant and equipment (net) Loss (profit) on disposal of property, plant and equipment (net) Loss (profit) on disposal of property, plant and equipment (net) Loss (profit) on disposal of property, plant and equipment (net) Loss (profit) on disposal of property, plant and equipment Finance (part) Dividend income Exceptional Items Financia guarante income Employee share based payments Operating profit before working capital changes Working capital adjustments: (Increase)/decrease in inventories (Increase)/decrease in inventories (Increase)/decrease in inventories (Increase)/decrease in other assets (Increase)/decrease in other assets (Increase)/decrease in other assets (Increase)/decrease in other assets (Increase)/decrease in other financial alsalities Increases/decrease in other inventories (Increases/decrease) in other financial labilities Increases/decrease in other inventories (Increases/decrease) in other financial labilities Increases/decrease in other inventories (Increases/decrease) in other financial labilities Increases/decrease in other inventories (Increases/decrease) in other financial labilities Increases/decrease in other inventories (Increase)/decrease	Profit before tax expense	1 765 45	634
Depreciation and amortization expense 12-2-92 Allowance for doutbiff access/bulbs (net) (4.02) (1.05)	reality deliver tax expense	1,200.40	05-
Allowance for doubtful receivables (ret) Loss //profit on disposal of property, plant and equipment (net) Loss //profit on disposal of property, plant and equipment (net) Loss //profit on disposal of property, plant and equipment (net) Loss //profit on disposal of property, plant and equipment (net) Loss //profit on disposal of property, plant and equipment Purchase of property, plant and equipment Purcha	Adjustments to reconcile profit before tax expense to net case	h flows:	
Lass / Iprofit p. disposal of property, plant and equipment (net) Liabilities no longer required written back (3.30) Fair value gain in financial instruments Finance color. Finance color	Depreciation and amortization expense	142.92	128
Liabilities no longer required written back 53 x 93; Finance cost Finance cost Interest inceme Dividend income Exceptional tems Financel guarantee income Exceptional tems Financel guarantee income Employee share based payments (perating profit before working capital changes Working capital adjustments: (Increase)/decrease in inventories (Increase)/decrease in inventories (Increase)/decrease in inventories (Increase)/decrease in loans (Increase)/decrease in loans (Increase)/decrease in come in inventories (Increase)/decrease in come in inventories (Increase)/decrease in other financial assets (Increase)/decrease in other financial issets (Increase)/decrease in other financial issets (Increase)/decrease in other handed issets (Increase)/decrease in other handed issets (Increase)/decrease) in trade payables Increase/(decrease) in other financial issets (Increase)/decrease) in other financial issets (Increase)/decrease) in other handed	, ,	1 1	9
Fair value gain in financial instruments		nt (net) (0.53)	(
Finance cost (57.53 (57.	Liabilities no longer required written back	(3.20)	
Interest income (52.33) (52.85) Exceptional items (29.85) Exceptional items (11.96) Exceptional items (11.96) Employee share based payments (11.96) Employee share based payments (11.67) Operating profit before working capital changes (11.67) Working capital adjustments: (Increase)/decrease in inventories (366.33) (Increase)/decrease in inventories (366.33) (Increase)/decrease in inventories (366.33) (Increase)/decrease in inventories (366.33) (Increase)/decrease in order financial assets (10.782) (Increase)/decrease in order financial assets (10.782) (Increase)/decrease in order financial inbilities (13.83) (Increase)/decrease in order financial liabilities (13.83) (Increase)/decrease in order financial liabilities (13.83) (Increase)/decrease) in order financial liabilities (20.47) (Increase)/decrease) in order financial liabilities (20.47) (Increase)/decrease in order financial liabilities (20.47) (Increase)/decrease) in order financial liabilities (20.47) (Increase)/decrease in order financial liabilities (20.00) (Increase)/decrease in order fi	Fair value gain in financial instruments	(35.83)	(93
Dividend income 129.85 Exceptional Items 11.67 Exceptional Ite	Finance cost	67.53	53
Exceptional Items	Interest income	(52.33)	((
Exceptional Items	Dividend income	1	(4)
Financial guarantee income	Exceptional Items	_ ` <u>_</u> `	41
Employee share based payments 1,67 Operating profit before working capital changes 1,349,85 1,349,	•	(11.96)	
Operating profit before working capital changes 1,349,85 1 Working capital adjustments:	9	1 1	
Working capital adjustments: (366.33) (Increase)/decrease in inventories (360.33) (Increase)/decrease in inventories (340.05) (Increase)/decrease in other annotal assets (107.82) (Increase)/decrease in other financial assets (13.83) (Increase)/decrease in other financial assets (90.85) Increase/(decrease) in trade payables 189.00 Increase/(decrease) in trade payables 189.00 Increase/(decrease) in other financial liabilities 65.31 Increase/(decrease) in other liabilities 88.23 Cash generated from operations 787.62 Direct taxes paid (net of refund) (206.47) Net cash flows from operating activities 581.15 Investing activities 581.15 Purchase of property, plant and equipment (437.14) Proceeds from sale of property, plant and equipment 0.61 Purchase of investments (200.00) Sales of investments (29.81) Movement in deposits (net) (18.45) Interest received 0.86 Dividend received from subsidiary companies 29.85	• /		
(increase)/decrease in inventories (366.33) (increase)/decrease in trade receivables (340.05) (increase)/decrease in trade receivables (340.05) (increase)/decrease in loans (107.82) (increase)/decrease in loans (13.83) (increase)/decrease in other financial assets (30.85) increase/(decrease) in trade payables (39.85) increase/(decrease) in trade payables (39.85) increase/(decrease) in other financial liabilities (39.85) increase/(decrease) in other financial liabilities (39.85) increase/(decrease) in other liabilities (39.85) increase/(decrease) in provisions (39.85) increase/(decrease) in provisions (39.85) increase/(decrease) in other liabilities (39.85) increas	Operating profit before working capital changes	1,349.85	1,11
(Increase)/decrease in trade receivables			
(increase)/decrease in loans	(Increase)/decrease in inventories	(366.33)	(7
(Increase)/decrease in other financial assets	(Increase)/decrease in trade receivables	(340.05)	3
(increase)/decrease in other assets (90.85) increase/(decrease) in trade payales 189.00 increase/(decrease) in other financial liabilities 65.31 increase/(decrease) in provisions 14.11 increase/(decrease) in other liabilities 88.23 Cash generated from operations 787.62 (206.47) Net cash flows from operations (206.47) Net cash flows from operating activities 581.15	(Increase)/decrease in loans	(107.82)	(
(increase)/decrease in other assets (90.85) increase/(decrease) in trade payales 189.00 increase/(decrease) in other financial liabilities 65.31 increase/(decrease) in provisions 14.11 increase/(decrease) in other liabilities 88.23 Cash generated from operations 787.62 (206.47) Net cash flows from operations (206.47) Net cash flows from operating activities 581.15	(Increase)/decrease in other financial assets	(13.83)	(1
Increase/(decrease) in trade payables 189.00 Increase/(decrease) in other financial liabilities 65.31 Increase/(decrease) in other financial liabilities 65.31 Increase/(decrease) in other liabilities 88.23		, , ,	· (
Increase/(decrease) in other financial liabilities 14.11 Increase/(decrease) in provisions 14.11 Increase/(decrease) in provisions 18.23		· ' '	(23
Increase/(decrease) in provisions 14.11 1.11			5
Increase/ (decrease) in other liabilities 88.23 787.62 787			1
Cash generated from operations 787.62 Direct taxes paid (net of refund) (206.47) Net cash flows from operating activities 581.15 Investing activities (437.14) Purchase of property, plant and equipment (6.61 Purchase of investments (200.00) Sales of investments (200.00) Sales of investments (29.11 Movement in deposits (net) (148.45) Interest received 0.86 Dividend received from subsidiary companies 29.85 Net cash flows used in investing activities (725.16) Financing activities (725.16) Movement in working capital loans (net) (51.45) Movement in long term borrowings (net) (61.45) Interest paid (68.89) Payment of lease liabilities (0.05) Dividend paid to equity shareholders (0.05) Issue of share capital - Buy-back of equity shares - Tax on buy-back of equity shares - Tax on buy-back of equity shares - Net cash flows from/ (used) in financing activi			6
Direct taxes paid (net of refund) (206.47) Net cash flows from operating activities 581.15 Investing activities (437.14) Purchase of property, plant and equipment (.61 Purchase of investments (200.00) Sales of investments (200.00) Sales of investments (29.11) Movement in deposits (net) (188.45) Interest received 0.86 Dividend received from subsidiary companies (725.16) Net cash flows used in investing activities (725.16) Financing activities (725.16) Movement in working capital loans (net) 217.55 Movement in long term borrowings (net) (61.45) Interest paid (8.88) Payment of lease liabilities (6.86) Dividend paid to equity shareholders (0.05) Issue of share capital 2 Buy-back of equity shares - Tax on buy-back of equity shares <th< td=""><td></td><td></td><td>95</td></th<>			95
Net cash flows from operating activities 581.15 Investing activities (437.14) Purchase of property, plant and equipment (61.71.4) Purchase of investments (200.00) Sales of investments 29.11 Movement in deposits (net) (148.45) Interest received 0.86 Dividend received from subsidiary companies 29.85 Net cash flows used in investing activities (725.16) Financing activities 217.55 Movement in working capital loans (net) 217.55 Movement in long term borrowings (net) (61.45) Interest paid (68.89) Payment of lease liabilities (6.86) Dividend paid to equity shareholders (6.86) Issue of share capital (6.86) Buy-back of equity shares - Net cash flows from/ (used) in financing activities 80.30 Net cash flows from/ (used) in financing activities 80.30 Net increase/ (decrease) in cash and cash equivalents (A+B+C) (63.71) Cash and cash equivalents at the beginning of the year 209.85 Cash and cash equivalents at the end of half year comprises - - Cash and cash equivalents at the end of half year comprises - -	· · · · · · · · · · · · · · · · · · ·		(19
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Purchase of property, plant and equipment (437.14) Proceeds from sale of property, plant and equipment 0.61 Purchase of investments (200.00) Sales of investments 29.11 Movement in deposits (net) (148.45) Interest received 0.86 Dividend received from subsidiary companies 29.85 Net cash flows used in investing activities (725.16) Financing activities 217.55 Movement in working capital loans (net) (61.45) Interest paid (68.89) Payment of lease liabilities (6.86) Dividend paid to equity shareholders (6.86) Issue of share capital - Buy-back of equity shares - Tax on buy-back of equity shares - Tax on buy-back of equity shares - Tax on buy-back of equity in financing activities 80.30 Net cash flows from/ (used) in financing activities 80.30 Net increase/ (decrease) in cash and cash equivalents (A+B+C) (63.71) Cash and cash equivalents at the beginning of the year 273.55 Cash on hand 1.2		361.13	70
Proceeds from sale of property, plant and equipment 0.61 Purchase of investments (200.00) Sales of investments 29.11 Movement in deposits (net) (148.45) Interest received 0.86 Dividend received from subsidiary companies 29.85 Net cash flows used in investing activities (725.16) Financing activities 217.55 Movement in working capital loans (net) (61.45) Movement in long term borrowings (net) (68.89) Payment of lease liabilities (6.86) Dividend paid to equity shareholders (0.05) Issue of share capital - Buy-back of equity shares - Tax on buy-back of equity shares	-	[//27 1//]	(17
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Sales of investments Movement in deposits (net) Interest received O.86 Dividend received from subsidiary companies Net cash flows used in investing activities Net cash flows used in investing activities Movement in working capital loans (net) Movement in long term borrowings (net) Interest paid (68.89) Payment of lease liabilities Oividend paid to equity shareholders Dividend paid to equity shareholders Tax on buy-back of equity shares Cash and cash equivalents at the beginning of the year Cash and cash equivalents at the end of half year comprises - Cash and cash equivalents at end of half year comprises - Cash on hand Dividend paid to equity shares Cash on hand Dividend paid to equity shares Cash and cash equivalents at the end of half year comprises - Cash on hand Dividend paid to equity shares Cash and cash equivalents at end of half year comprises - Cash on hand Dividend paid to equity shares Cash and cash equivalents at end of half year comprises - Cash on hand Dividend paid to equity shares Cash and cash equivalents at end of half year comprises - Cash on hand Dividend paid to equity shares Cash and cash equivalents at end of half year comprises - Cash on hand			100
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Dividend received from subsidiary companies Net cash flows used in investing activities Financing activities Movement in working capital loans (net) Movement in long term borrowings (net) Interest paid Payment of lease liabilities Dividend paid to equity shareholders Issue of share capital Buy-back of equity shares Tax on buy-back of equity shares Tax on buy-back of equity shares Net cash flows from/ (used) in financing activities Net increase/ (decrease) in cash and cash equivalents (A+B+C) Cash and cash equivalents at the end of half year Cash and cash equivalents at end of half year comprises - Cash on hand 1.23			12
Net cash flows used in investing activities (725.16) Financing activities 217.55 Movement in working capital loans (net) 217.55 Movement in long term borrowings (net) (61.45) Interest paid (68.89) Payment of lease liabilities (6.86) Dividend paid to equity shareholders (0.05) Issue of share capital - Buy-back of equity shares - Tax on buy-back of equity shares - Net cash flows from/ (used) in financing activities 80.30 Net increase/ (decrease) in cash and cash equivalents (A+B+C) (63.71) Cash and cash equivalents at the beginning of the year 273.56 Cash and cash equivalents at the end of half year 209.85 Cash and cash equivalents at end of half year comprises - - Cash on hand 1.23			
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Movement in long term borrowings (net) Interest paid Payment of lease liabilities (68.89) Payment of lease liabilities (68.86) Dividend paid to equity shareholders (0.05) Issue of share capital Buy-back of equity shares Tax on buy-back of equity shares Net cash flows from/ (used) in financing activities 80.30 Net increase/ (decrease) in cash and cash equivalents (A+B+C) Cash and cash equivalents at the beginning of the year Cash and cash equivalents at the end of half year Cash on hand 1.23	=		
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Payment of lease liabilities (6.86) Dividend paid to equity shareholders (0.05) Issue of share capital			(5
Dividend paid to equity shareholders Issue of share capital Buy-back of equity shares Tax on buy-back of equity shares Net cash flows from/ (used) in financing activities Net increase/ (decrease) in cash and cash equivalents (A+B+C) Cash and cash equivalents at the beginning of the year Cash and cash equivalents at the end of half year Cash and cash equivalents at end of half year comprises - Cash on hand (0.05) (0.05) (63.71) (63.71) (63.71) (63.71) (73.56) Cash and cash equivalents at end of half year 1.23	•		(5
Issue of share capital Buy-back of equity shares Tax on buy-back of equity shares Net cash flows from/ (used) in financing activities Net increase/ (decrease) in cash and cash equivalents (A+B+C) Cash and cash equivalents at the beginning of the year Cash and cash equivalents at the end of half year Cash and cash equivalents at end of half year comprises - Cash on hand 1.23	•	(6.86)	(
Buy-back of equity shares Tax on buy-back of equity shares Net cash flows from/ (used) in financing activities 80.30 Net increase/ (decrease) in cash and cash equivalents (A+B+C) Cash and cash equivalents at the beginning of the year Cash and cash equivalents at the end of half year Cash and cash equivalents at end of half year comprises - Cash on hand 1.23	Dividend paid to equity shareholders	(0.05)	(12
Tax on buy-back of equity shares Net cash flows from/ (used) in financing activities 80.30 Net increase/ (decrease) in cash and cash equivalents (A+B+C) Cash and cash equivalents at the beginning of the year Cash and cash equivalents at the end of half year Cash and cash equivalents at end of half year comprises - Cash on hand 1.23	,	-	
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Net cash flows from/ (used) in financing activities 80.30 Net increase/ (decrease) in cash and cash equivalents (A+B+C) (63.71) Cash and cash equivalents at the beginning of the year 273.56 Cash and cash equivalents at the end of half year 209.85 Cash and cash equivalents at end of half year comprises - - Cash on hand 1.23			(11
Cash and cash equivalents at the beginning of the year 273.56 Cash and cash equivalents at the end of half year 209.85 Cash and cash equivalents at end of half year comprises - Cash on hand 1.23		80.30	(72
Cash and cash equivalents at the end of half year 209.85 Cash and cash equivalents at end of half year comprises - Cash on hand 1.23	· · · · · · · · · · · · · · · · · · ·		1
Cash and cash equivalents at end of half year comprises - Cash on hand 1.23	Cash and cash equivalents at the beginning of the year	273.56	32
Cash on hand 1.23	Cash and cash equivalents at the end of half year	209.85	34
Cash on hand 1.23	Cash and cash equivalents at end of half year comprises -		
		1.23	
	Balance with banks on		
Current accounts		194 00	29

For Suprailt Engineering Limited

EEFC accounts

Total cash and cash equivalents

14.62 **209.85**

48.18

347.53

Notes:

- 1 The above results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meetings held on November 14, 2022.
- The standalone financial results have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard (Ind AS) prescribed under Section 133 of the Companies Act, 2013 read with relevant rules thereunder and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
- The Company is engaged in the business of manufacturing and selling of automotive and other components, which are monitored as a single segment by the chief operating decision maker, accordingly, these, in the context of Ind AS 108 on operating segments reporting are considered to constitute one segment and hence the Company has not made any additional segment disclosure.
- 4 (a) The Company carried out the impairment exercise in respect of investment in Luxlite Lamp SARL and basis valuation, the Company had made impairment provision of ₹ 484.79 Million towards carrying value of investment during the quarter ended September 30, 2021.
 - (b) The Company evaluated the provision made towards investment in Franklin Templeton Mutual Fund (FTMF) and reversed the provision of ₹ 71.50 Million out of the total provision of ₹ 97.95 Million during the quarter ended September 30, 2021 considering the redemption and realisation of significant portion of investments in FTMF.
- The Company entered into a definitive Share and Asset Purchase Agreement to acquire Light Duty Cable (LDC) business unit on October 28, 2021 with Kongsberg Automotive ASA, listed on the Oslo Stock Exchange, Norway. The transaction completed with economic completion date of April 1, 2022, whereby the Company, through its wholly owned subsidiary, Suprajit USA Inc, acquired 100% equity interest in Kongsberg Interior Systems II LLC, Kongsberg Interior Systems S de RLde CV, Kongsberg Interior Systems Kft. and Shanghai Lone Star Cable Co., Ltd. and a total cash consideration of ₹3,167.77 Million was paid.

For and on behalf of the Board of Directors

WITH KUMAR R

Churman DIN - 01160327)

Place : Bengaluru Date: November 14, 2022