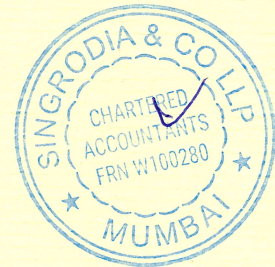


Limited Review Report on Unaudited Quarterly & Year-to-date Financial Results of Aerpac Industries Limited under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

To the Board of Directors of
Aerpac Industries Limited
(Formerly Known as Supremex Shine Steels Limited)

1. We have reviewed the accompanying Statement of unaudited financial results of Aerpac Industries Limited ('the Company') for the quarter ended 31st December, 2023 and the year-to-date results for the period from 01st April 2023 to 31st December 2023 ('the Statement') pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").
2. This Statement, which is the responsibility of the Company's management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to issue a report on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of interim Financial information Performed by the independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.



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🌐 : www.singrodia.co.in

4. Based on our review conducted as above, nothing has come to our attention that Causes us to believe that the accompanying Statement, prepared in accordance with applicable accounting standards and other recognised accounting practices and policies have not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing obligations and Disclosure Requirements) regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **Singrodia & Co. LLP**
Chartered Accountants
FRN: W100280



Shyamratan Singrodia
Partner

Membership No.: 049006

UDIN: 24049006BKCFYD3887

Place: Mumbai

Date: 29th January, 2024

AERPACE INDUSTRIES LIMITED
(FORMERLY KNOWN AS SUPREMEX SHINE STEELS LIMITED)
CIN - L74110MH2011PLC214373

Regd. Add.: 1005, 10th Floor, A Wing, Kanakia Wall Street, Kurla Road, Andheri (East), Mumbai - 400 093
Tel no.: 022-69245000, Email: infosupremexshine@gmail.com, Website: www.supremexshinesteels.in
STATEMENT OF UNAUDITED FINANCIAL RESULT FOR THE QUARTER & NINE MONTHS ENDED DECEMBER 31, 2023

Sr. No.	Particulars	Quarter Ended			Nine Months Ended		(Rs. In Lakhs)
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	Year Ended
		31-Dec-23	30-Sep-23	31-Dec-22	31-Dec-23	31-Dec-22	(Audited)
1	Income						31-Mar-23
	(a) Revenue from Operations						
	(b) Other Income	30.00	30.00	-	88.50	-	-
	Total Income from operations	7.11	6.67	20.29	20.85	141.71	204.29
		37.11	36.67	20.29	109.35	141.71	204.29
2	Expenses:						
	a) Purchase of Stock-in-trade	-	-	-	-	-	-
	b) Changes in Inventory of Finished goods and Stock-in-trade	-	-	-	-	-	-
	c) Employee Benefits Expenses	-	-	-	-	-	-
	d) Finance Costs	32.84	33.75	11.74	100.81	15.44	41.54
	e) Depreciation and Amortisation expense	2.42	2.58	2.90	7.66	7.96	10.73
	f) Other expenses (Refer Note 5)	7.66	7.94	7.26	22.91	17.43	25.76
	Total Expenses	20.55	13.44	10.16	70.47	87.96	111.79
		63.47	57.71	32.06	201.85	128.79	189.82
3	Profit/(Loss) before tax (1-2)	(26.36)	(21.04)	(11.77)	(92.50)	12.92	14.47
4	Tax Expense						
	- Current tax	-	-	-	-	-	-
	- Deferred tax	-	-	-	-	-	-
	- Taxes for earlier period	(2.08)	0.74	-	(1.33)	-	4.05
	Total Tax Expenses	(2.08)	2.96	0.00	2.96	0.11	(2.60)
		(2.08)	3.70	0.00	1.63	0.11	0.11
							1.56
5	Profit/(Loss) for the period from Continuing operations (3-4)	(24.28)	(24.74)	(11.77)	(94.13)	12.81	12.91
6	Other Comprehensive Income, net of income tax						
	A. (i) Items that will not be reclassified to Profit or Loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
	B. (i) Items that will not be reclassified to Profit or Loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
	C. (i) Items that will be reclassified to Profit or Loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
	Total Other Comprehensive Income, net of income tax	-	-	-	-	-	-
7	Total Comprehensive Income for the period (5+6)	(24.28)	(24.74)	(11.77)	(94.13)	12.81	12.91
8	Paid-up equity share capital (face value of Rs 1/- per share, fully paid up)	1,366.73	315.40	315.40	1,366.73	315.40	315.40
9	Other Equity excluding Revaluation Reserve	-	-	-	-	-	41.90
10	Earning/(Loss) per share from Continuing operations (EPS) (of Rs 1/- each) (not annualised)						
	Basic/ Diluted EPS (Restated for rights)	(0.03)	(0.06)	(0.03)	(0.17)	0.03	0.03

For and on behalf of Board of
Aerpace Industries Limited

Milan B Shah
DIN: 08163535
(Managing Director)
Place: Mumbai
Date: 29th January, 2024





Notes to the Financials Results:

1. This Statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) (Amendment) Rules, 2018 as amended.
2. The Unaudited Financial Results of the Company for the quarter ended 31st December 2023 and the year-to-date results for the period from 01st April 2023 to 31st December 2023, has been reviewed by the Audit Committee and taken on record by the Board of Directors at its meeting held on 29th January, 2024.
3. Based on the guiding principles given in Ind-AS - 108 Operating Segment prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and other accounting principles accepted in India, the Company deals in only segment of Providing of Technical and Consultancy Services and hence in this regard disclosure requirements as required are not applicable.
4. During the quarter, the Company has issued and allotted 10,51,33,333 Equity shares, by way of Rights issue to the existing shareholders of the Company of the face value Re. 1 each at the price of Re. 1 per Equity Share. The basic and diluted earnings per share for all the previous periods / year have been retrospectively adjusted for the bonus element in respect of the rights issue made during the quarter ended December 31, 2023.
5. Other Expenses includes Rs. 24.63 lakhs towards Right Issue Expenses for the period 1st April, 2023 to 31st December, 2023.
6. Comparative financial information has been regrouped and reclassified, wherever necessary, to correspond to figure of the current quarter and nine months ended.

Dated: - 29th January, 2024
Place: - Mumbai

For AERPACE INDUSTRIES LIMITED


Milan Shah
Managing Director
DIN: - 08163535



aerpace

aerpace Industries Limited (Formerly Supremex Shine Steel Limited)
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