SUPRA TRENDS LIMITED

Date:18.08.2023

To, Corporate Relationship Department BSE Limited, Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai-400001, India

Dear Sir,

Sub: Submission of Modified Limited Review for Quarter Ended - June 2023 Ref: With reference to the mail received on 14th August 2023 regarding the Discrepancies Financial Results under Regulation 33/52 of SEBI (LODR) Regulations 2015.

I M.V.K Sunil Kumar, Managing Director (DIN: 03597178) writing on behalf of Supra Trends Limited in reference to the letter received dated 14th August,2023 from BSE Ltd regarding the observed discrepancies in our Financial Results for the Quarter Ended June 2023, as per Regulation 33/52 of SEBI (LODR) Regulations 2015.

Further please find enclosed herewith the following documents in terms of the SEBI (Listing obligations and Disclosure Requirements) Regulations, 2015:

- 1. Un-Audited Financial Results of the Company for the First Quarter ended on 30th June, 2023.
- 2. The Modified Limited Review Report for the Un-Audited Standalone Financial Results issued for the First Quarter ended on 30th June, 2023.

This is for your information and records.

Regards,

For Supra Trends Limited M.V.K Sunil Kumar Managing Director DIN: 03597178

CIN: L17121TG1987PLC007120



NSVR & ASSOCIATES up.

CHARTERED ACCOUNTANTS

Limited Review Report on unaudited financial results of Supra Trends Limited for the quarter ended 30th June 2023

To The Board of Directors of M/s. SUPRA TRENDS LIMITED

We have reviewed the accompanying Statement of Unaudited Financial Results of M/s. Supra Trends Limited ("the Company"), for the quarter ended June 30, 2023 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

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 347), 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.

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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

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 recognized accounting practices and policies has 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.

Place: Hyderabad Date: 04-08-2023

UDIN: 23219207BGSZXB1868

For NSVR & Associates LLP.,

Chartered Accountants FRN: 008801S/S200060

Rama Rao Talluri Partner Membership No.219207

SUPRA TRENDS LIMITED

CIN No. L17121TG1987PLC007120

112, A BLOCK, PARAGON VENKATADRI APTS, 3-4-812, BARKATPURA, HYDERABAD, TELANGANA - 500027 STATEMENT OF FINANCIAL RESULTS

Rs In Lakhs

SL No	Particulars	For The Quarter Ended			For The Year ended
		June 30,2023 Unaudited	March 31, 2023	June 30,2022	March 31, 2023
	a) Revenue from operations	19	₩	8	
	b) Other Income	(2)	-	2	=
	c) Other gains/losses				9
	Total Income (a+b)	2.0	5.	5	5
	Expenses				
	a) Cost of materials consumed	2	<u>e</u>	9	72
	b) Purchase of Stock In trade		8		5
	c) Changes in inventories of finished goods	27	÷		i i
-	d) Employee benefits expense	0.60	1.70		1.70
	e) Finance costs	0.00	1.70		1.70
	f) Depreciation and amortization expense		5		
	g) Other expenses	0.05	5.11	0.01	5.11
	Total Expenses(a+b+c+d+e+f+g)	0.65	6.81	0.01	6.81
					20,000
3	Profit before tax and exceptional items(1-2)	(0.65)	(6.81)	(0.01)	(6.81)
4	Share of Profit/(loss) of associates	3.74	A TA		5.72
5	Profit before exceptional items and tax(3+4)	(0.65)	(6.81)	(0.01)	(6.81)
6	Exceptional Items	2 2	8 28	1 2	2 22
7	Profit Before tax(5-6)	(0.65)	(6.81)	(0.01)	(6.81)
8	Tax Expense	the said	200,000		No.cox 1
	Current tax	14	-	(4)	
	Deferred tax	-	-	=	[
	Total tax expense	9	Ε.	15,	
9	Profit For the period(7-8)	(0.65)	(6.81)	(0.01)	(6.81)
10	Other comprehensive income (OCI)				
	Items that will not be reclassified to profit or loss				
	a) Foreign exchange gain/(loss) on monetary items included in a Net investment in foreign subsidiary		_		_
	b) Income tax relating to these items	8	2	2	
	Other Comprehensive income for the period (net of taxes)		<u> </u>	5.6	0
11	Total Comprehensive Income for the period (9+10)	(0.65)	(6.81)	(0.01)	(6.81)
	Paidup Equity Share Capital (Face value of Rs.10/- each)	50.00	50.00	50.00	50.00
13	Reserves i.e., Other equity			2000	
	Earning Per Share (EPS)(of Rs 10 each)				
	a) Basic (Rs)	(0.13)	(1.36)	(0.00)	(1.36)
	b) Diluted (Rs)	(0.13)	(1.36)	(0.00)	

Notes:

- 1. The financial results of the company have been prepared in accordance with Indian Accounting Standards (1nd AS) notified under the companies (Indian Accounting standards) Rules. 2015 as amended by the companies (Indian Accounting standards) (Amendment) rules. 2016
- 2. The Unaudited standalone financial results for the quarter ended 30 June 2023 were reviewed by the Audit Committee and approved by the Board of Directors of the Company at their meetings held on 4th August 2023, respectively. Further, these standalone financial results were subjected to a "Limited Review" by the Statutory Auditors of the Company who have issued an unqualified
- 3. The figures for the quarter ended 31 March 2023 are the balancing figures between audited figures in respect of the full financial year and published year to date figures upto the third quarter of the relevant financial year, which were subjected to limited review by the statutory auditors.
- 4. The Company Operates in a Single Sigment and the Results Pertaining to the Single Sigment.
- 5. The figures of the previous year/periods have been re-grouped whenever necessary, for the purpose of comparison.

For and on behalf of the Board of Directors M/s. Supra Trends Limited

> MVK Sunil Kumar DIN: 03597178 (Managing Director)

- Dave

Place: Hyderabad

Date: 04/08/23