

# SUPRA TRENDS LIMITED

Date: 14<sup>th</sup> September, 2023

To,  
The Corporate Relations Department,  
Bombay Stock Exchange,  
Phiroze Jeejeebhoy Towers,  
Dalal Street,  
Mumbai-400001.  
Dear Sir/Madam,

**Sub: Outcome of the Board Meeting and Disclosure of Un-audited financial results for the second quarter and half year ended September 30, 2023 pursuant to Regulation 33 read with Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

This is to inform that, the Board of Directors of the Company in its just concluded meeting has, inter-alia, approved the Un-audited financial results for the second quarter and half year ended September 30, 2023 along with Limited Review Report as issued by the Statutory Auditors.

In this connection, we hereby submit the following:

1. Un-Audited financial results for the Second Quarter and Half Year ended on 30<sup>th</sup> September, 2023.
2. Limited Review Report on Un-Audited financial results for the second quarter and half year ended on 30<sup>th</sup> September, 2023 issued by the Statutory Auditors of the Company.
3. The meeting commenced at 06.00 P.M. and concluded at 07.40 P.M.

This is for your information and necessary records.

Thanking you,

For **Supra Trends Limited**

**Mathamsetty Venkata Krishna Sunil Kumar**  
**Managing Director**  
**DIN: 03597178**

**SUPRA TRENDS LIMITED**  
CIN: L17121TG1987PLC007120

**REGISTERED OFFICE: 112, A BLOCK, PARAGON VENKATADRI APTS, 3-4-812, BARKATPURA, HYDERABAD- 500027, TELANGANA,INDIA.**  
**STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH SEPTEMBER,2023.**

(Rs In Lakhs)

SL No	Particulars	For The Quarter Ended			Half Year Ended	Half Year Ended	Year ended
		September 30,2023	June 30,2023	September 30, 2022	September 30, 2023	September 30, 2022	March 31, 2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	<b>Income</b>						
1	a) Revenue from operations	-	-	-	-	-	-
	b) Other Income	-	-	-	-	-	-
	c) Other gains/losses	-	-	-	-	-	-
	<b>Total Income (a+b)</b>	-	-	-	-	-	-
	<b>Expenses</b>						
2	a) Cost of materials consumed	-	-	-	-	-	-
	b) Purchase of Stock In trade	-	-	-	-	-	-
	c) Changes in inventories of finished goods	-	-	-	-	-	-
	d) Employee benefits expense	1.07	0.60	-	1.67	-	1.70
	e) Finance costs	-	-	-	-	-	-
	f) Depreciation and amortization expense	-	-	-	-	-	-
	g) Other expenses	0.06	0.05	4.64	0.11	4.65	5.11
	<b>Total Expenses(a+b+c+d+e+f+g)</b>	<b>1.13</b>	<b>0.65</b>	<b>4.64</b>	<b>1.78</b>	<b>4.65</b>	<b>6.81</b>
3	<b>Profit before tax and exceptional items(1-2)</b>	<b>(1.13)</b>	<b>(0.65)</b>	<b>(4.64)</b>	<b>(1.78)</b>	<b>(4.65)</b>	<b>(6.81)</b>
4	Share of Profit/(loss) of associates	-	-	-	-	-	-
5	<b>Profit before exceptional items and tax(3+4)</b>	<b>(1.13)</b>	<b>(0.65)</b>	<b>(4.64)</b>	<b>(1.78)</b>	<b>(4.65)</b>	<b>(6.81)</b>
6	Exceptional Items	-	-	-	-	-	-
7	<b>Profit Before tax(5-6)</b>	<b>(1.13)</b>	<b>(0.65)</b>	<b>(4.64)</b>	<b>(1.78)</b>	<b>(4.65)</b>	<b>(6.81)</b>
8	<b>Tax Expense</b>	-	-	-	-	-	-
	Current tax	-	-	-	-	-	-
	Deferred tax	-	-	-	-	-	-
	<b>Total tax expense</b>	-	-	-	-	-	-
9	<b>Profit For the period(7-8)</b>	<b>(1.13)</b>	<b>(0.65)</b>	<b>(4.64)</b>	<b>(1.78)</b>	<b>(4.65)</b>	<b>(6.81)</b>
10	<b>Other comprehensive income (OCI)</b>						
	<b>Items that will not be reclassified to profit or loss</b>						
	a) Foreign exchange gain/(loss) on monetary items included in a Net investment in foreign subsidiary	-	-	-	-	-	-
	b) Income tax relating to these items	-	-	-	-	-	-
	<b>Other Comprehensive income for the period (net of taxes)</b>	-	-	-	-	-	-
11	<b>Total Comprehensive Income for the period (9+10)</b>	<b>(1.13)</b>	<b>(0.65)</b>	<b>(4.64)</b>	<b>(1.78)</b>	<b>(4.65)</b>	<b>(6.81)</b>
12	Paidup Equity Share Capital (Face value of Rs.10/- each)	<b>50.00</b>	<b>50.00</b>	<b>50.00</b>	<b>50.00</b>	<b>50.00</b>	<b>50.00</b>
13	Reserves i.e., Other equity						
14	Earning Per Share (EPS)( of Rs 10 each)						
	<b>a) Basic (Rs)</b>	(0.23)	(0.13)	(0.93)	(0.36)	(0.93)	(1.36)
	<b>b) Diluted (Rs)</b>	(0.23)	(0.13)	(0.93)	(0.36)	(0.93)	(1.36)

**Notes:**

- The above statement of Unaudited Financial Results of the company for the Quarter Ended September 30,2023 has been Reviewed by the Audit Committee, and, thereafter approved by Board of directors at its meeting held on 14th November, 2023.
- The above statement of financial Results are prepared in accordance with the Indian Accounting Standards (Ind- AS) as prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) Amendment Rules, 2016.
- The Ind- AS financial results are reviewed by the statutory auditors of the company as per Regulation 33 SEBI (Listing obligations and disclosure) Regulations, 2015
- The Company Operates in a Single Segment and the Results Pertaining to the Single Segment.
- 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**  
**Supra Trends Limited**

**MVK Sunil Kumar**  
**DIN : 03597178**  
**(Managing Director)**

**Place: Hyderabad**

**Date: 14/11/2023**

<b>SUPRA TRENDS LIMITED</b> <b>CIN:L17121TG1987PLC007120</b> <b>REGISTERED OFFICE: 112, A BLOCK, PARAGON VENKATADRI APTS, 3-4-812, BARKATPURA,</b> <b>HYDERABAD- 500027, TELANGANA,INDIA.</b> <b>STATEMENT OF ASSETS &amp; LIABILITIES</b>			
		(Rs In lakhs)	
	Particulars	As At 30.09.2023 (Unaudited)	As At 31.03.2023 (Audited)
1	<b>ASSETS</b>		
	<b>Non-current assets</b>		
	(a) Property plant and Equipment		
	(i) Property, Plant and Equipment	-	-
	(ii) Intangible Assets	-	-
	(b) Right of Use Asset		
	(c) Capital Work Inprogress	-	-
	<b>(c) Financial assets</b>		
	(i) Investments	-	-
	(ii) Loans	-	-
	(iii) Other Non current Financial Assets	-	-
	e) Deferred Tax Assets ( Net)	-	-
	f) Other Non current Assets	-	-
	<b>Total Non Current Assets</b>	-	-
2	<b>Current assets</b>		
	(a) Inventories	-	-
	<b>(b) Financial assets</b>		
	(i) Trade receivables	14.06	14.06
	(ii) Cash and cash equivalent	9.36	4.14
	(iii) Bank Balance other than (ii) above	-	-
	(iv) Other financial assets	252.98	252.98
	(c) Current tax Asset(Net)	-	-
	(d) Other current assets	1.14	1.14
	<b>Total Current Assets</b>	277.54	272.32
	<b>Total Assets</b>	277.54	272.32
1	<b>EQUITY AND LIABILITIES</b>		
	<b>Equity</b>		
	(a) Equity Share Capital	50.00	50.00
	(b) Other Equity	(101.91)	(100.17)
	<b>Total Equity</b>	(51.91)	(50.17)
2	<b>Liabilities</b>		
	<b>Non-current liabilities</b>		
	(a) Financial Liabilities		
	(i) Borrowings	300.16	300.16
	(ia) Lease Liabilities	-	-
	(ii) Other Financial Liabilities	-	-
	(b) Deffered tax Liabilities (net)	-	-
	(c) Provisions	-	-
	c) Deferred Tax Liabilities(Net)	-	-
	d) Other Non Current Liabilities	-	-
	<b>Total Non Current Liabilities</b>	300.16	300.16
	<b>Current liabilities</b>		
	(a) Financial Liabilities		
	(i) Borrowings	22.81	15.81
	(ia) Lease Liabilities		
	(ii) Trade Payables	2.31	2.31
	(iii) Other Current Financial Liabilities	4.16	4.20
	(b) Other Current liabilities		
	(c) Provisions		
	d) Current Tax Liabilites ( Net)		
	<b>Total Current Liabilities</b>	29.29	22.33
	<b>Total Equity and Liabilities</b>	277.54	272.32

For and on behalf of the Board of Directors  
Supra Trends Limited

Place: Hyderabad  
Date: 14/11/2023

MVK Sunil Kumar  
DIN : 03597178  
(Managing Director)

## M/s SUPRA TRENDS LIMITED

CIN:L17121TG1987PLC007120

REGISTERED OFFICE: 112, A BLOCK, PARAGON VENKATADRI APTS, 3-4-812, BARKATPURA, HYDERABAD-500027, TELANGANA,INDIA.

Cash flow statement for the period ended 30th September,2023

(Rs in lakhs)

Particulars	As at 30.09.2023	As at 31.03.2023
<b>A. CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Net profit before taxation, and extraordinary items	(1.78)	(6.81)
Adjusted for :		
Interest debited to P&L A/c		
Depreciation		
<b>Operating profits before working capital changes</b>	<b>(1.78)</b>	<b>(6.81)</b>
<b>Changes in current assets and liabilities</b>		
Inventories	-	-
Trade Receivables	-	4.35
Loans	-	-
Other Current assets	-	103.15
Borrowings	7.00	(105.50)
Trade Payables	-	(4.51)
Other Financial Liabilities	-	(0.10)
Employee Benefit Obligations	-	-
Provisions	-	-
Other Non Current Financial Assets		
<b>Cash generated from operations</b>	<b>5.22</b>	<b>(9.42)</b>
Income tax paid		
<b>Net cash generated from operating activities</b>	<b>5.22</b>	<b>(9.42)</b>
<b>B. CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Purchase of fixed assets and change in capital wip		
Sale of Fixed Assets		
Long Term Loans and advances	-	-
<b>Net cash used in investing activities</b>	<b>-</b>	<b>-</b>
<b>C. CASH FLOWS FROM FINANCING ACTIVITIES:</b>		
Secured and Unsecured Loans	-	-
Interest paid	-	-
Increase in share Capital	-	-
<b>Net cash generated in financing activities</b>	<b>-</b>	<b>-</b>
<b>D. Net increase / (decrease) in cash and cash equivalents</b>	<b>5.22</b>	<b>(9.42)</b>
<b>E. Cash and cash equivalents at the beginning of the year</b>	<b>4.14</b>	<b>13.56</b>
<b>F. Cash and cash equivalents at the end of the year</b>	<b>9.36</b>	<b>4.14</b>

For and on behalf of the Board of Directors  
Supra Trends LimitedMVK Sunil Kumar  
DIN : 03597178  
(Managing Director)

Place: Hyderabad

Date: 14/11/2023



**INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM STANDALONE  
FINANCIAL RESULTS**

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

We have reviewed the accompanying Statement of standalone Unaudited Financial Results of **M/s. Supra Trends Limited** ("the Company"), for the quarter and half-year ended 30<sup>th</sup> September, 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 in their meeting held on 14<sup>th</sup> November 2023, have 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: 14-11-2023  
UDIN: 23219207BGTAEM6269

**For NSVR & Associates LLP.,**  
Chartered Accountants  
FRN:008801S/S200060

  
  
Rama Rao Talluri  
Partner

Membership No.219207

**NSVR & ASSOCIATES LLP**