

# SUPRA TRENDS LIMITED

CIN: L17121TG1987PLC007120

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

To  
The Corporate Relations Department  
Bombay Stock Exchange  
Phiroze Jeejeebhoy Towers  
Dalal Street, Mumbai - 400 001.

Dear Sir,

**Sub: Submission of Audited Financial Results of the Company, Statement of Assets and Liabilities as per the provisions of SEBI (LODR) Regulations, 2015 - reg.**

**Ref: Our Company Code – 511539**

Please find enclosed herewith the following documents in terms of Regulation 33 of SEBI (LODR) Regulations, 2015:

1. Audited Standalone Financial Results of the Company for the fourth quarter and financial year ended 31<sup>st</sup> March, 2023
2. Standalone Statement of Assets and Liabilities for the year ended 31<sup>st</sup> March, 2023
3. Standalone Cash Flow Statement for the year ended 31<sup>st</sup> March, 2023
4. Auditor's Report on Quarterly Financial Results and Year to Date Standalone Financials of the Company Pursuant to Regulation 33 of SEBI (LODR) Regulations, 2015.
5. Declaration pursuant to SEBI Circular No.CIR/CFD/CMD/56/2016 dated 27<sup>th</sup> May, 2016.

This is for your information and necessary records.

Regards,

**For Supra Trends Limited**

**M.V.K Sunil Kumar**  
**Managing Director**  
**DIN: 03597178**

Encl: as above

## SUPRA TRENDS LIMITED

CIN No. L17121TG1987PLC007120

112, A BLOCK, PARAGON VENKATADRI APTS, 3-4-812, BARKATPURA, HYDERABAD, TELANGANA - 500027

## STATEMENT OF FINANCIAL RESULTS FOR THE QUARTER ENDED MARCH 31, 2023

Rs In Lakhs

SL No	Particulars	Quarter Ended			Year ended	
		March 31, 2023	December 31, 2022	March 31, 2022	March 31, 2023	March 31, 2022
		Audited	Unaudited	Audited	Audited	Audited
1	<b>Income</b>					
	a) Revenue from operations	-	-	-	-	-
	b) Other Income	-	-	-	-	-
	c) Other gains/losses	-	-	-	-	-
	<b>Total Income (a+b)</b>	-	-	-	-	-
2	<b>Expenses</b>					
	a) Cost of materials consumed	-	-	-	-	-
	b) Purchase of Stock In trade	-	-	-	-	-
	c) Changes in inventories of finished goods	-	-	-	-	-
	d) Employee benefits expense	0.60	-	-	1.70	-
	e) Finance costs	-	-	-	-	-
	f) Depreciation and amortization expense	-	-	-	-	-
	g) Other expenses	0.74	0.83	6.86	5.11	8.13
	<b>Total Expenses(a+b+c+d+e+f+g)</b>	<b>1.34</b>	<b>0.83</b>	<b>6.86</b>	<b>6.81</b>	<b>8.13</b>
3	<b>Profit before tax and exceptional items(1-2)</b>	<b>(1.34)</b>	<b>(0.83)</b>	<b>(6.86)</b>	<b>(6.81)</b>	<b>(8.13)</b>
4	Share of Profits/(loss) of associates	-	-	-	-	-
5	<b>Profit before exceptional items and tax(3+4)</b>	<b>(1.34)</b>	<b>(0.83)</b>	<b>(6.86)</b>	<b>(6.81)</b>	<b>(8.13)</b>
6	Exceptional Items	-	-	-	-	-
7	<b>Profit Before tax(5-6)</b>	<b>(1.34)</b>	<b>(0.83)</b>	<b>(6.86)</b>	<b>(6.81)</b>	<b>(8.13)</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>(1.34)</b>	<b>(0.83)</b>	<b>(6.86)</b>	<b>(6.81)</b>	<b>(8.13)</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>(1.34)</b>	<b>(0.83)</b>	<b>(6.86)</b>	<b>(6.81)</b>	<b>(8.13)</b>
12	(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>
13	Reserves i.e., Other equity					
14	<b>Earning Per Share (EPS)( of Rs 10 each)</b>					
	a) <b>Basic (Rs)</b>	(0.27)	(0.17)	(1.37)	(1.36)	(1.63)
	b) <b>Diluted (Rs)</b>	(0.27)	(0.17)	(1.37)	(1.36)	(1.63)

**Notes:**

- The financial results of the company have been prepared in accordance with Indian Accounting Standards (1st AS) notified under the companies (Indian
- The Financial Results Quarter and Year Ended March 31, 2023 has been Recommended by the Audit Committee, are considered and approved and, thereafter approved by Board of directors at their meeting held on 14th April 2023.
- The Company Operates in a Single Sgment and the Results Pertaining to the Single Sgment.
- 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)

Place: Hyderabad

Date: 14-04-2023

SUPRA TRENDS LIMITED CIN:L17121TG1987PLC007120 112, A BLOCK, PARAGON VENKATADRI APTS, 3-4-812, BARKATPURA, HYDERABAD, TELANGANA - 500027 STATEMENT OF ASSETS & LIABILITIES			
		Rs In lakhs	
	Particulars	As At 31.03.2023 (Audited)	As At 31.03.2022 (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	18.42
	(ii) Cash and cash equivalent	4.14	13.56
	(iii) Bank Balance other than (ii) above	-	-
	(iv) Other financial assets	252.98	356.12
	(c) Current tax Asset(Net)	-	-
	(d) Other current assets	1.14	1.14
	<b>Total Current Assets</b>	<b>272.32</b>	<b>389.24</b>
	<b>Total Assets</b>	<b>272.32</b>	<b>389.24</b>
1	<b>EQUITY AND LIABILITIES</b>		
	<b>Equity</b>		
	(a) Equity Share Capital	50.00	50.00
	(b) Other Equity	(100.17)	(93.35)
	<b>Total Equity</b>	<b>(50.17)</b>	<b>(43.35)</b>
2	<b>Liabilities</b>		
	<b>Non-current liabilities</b>		
	(a) Financial Liabilities		
	(i) Borrowings	300.16	400.31
	(ia) Lease Liabilities	-	-
	(ii) Other Financial Liabilities	-	-
	(b) Deferred tax Liabilities (net)	-	-
	(c) Provisions	-	-
	c) Deferred Tax Liabilities(Net)	-	-
	d) Other Non Current Liabilities	-	-
	<b>Total Non Current Liabilities</b>	<b>300.16</b>	<b>400.31</b>
	<b>Current liabilities</b>		
	(a) Financial Liabilities		
	(i) Borrowings	15.81	21.16
	(ia) Lease Liabilities		
	(ii) Trade Payables	2.31	6.83
	(iii) Other Current Financial Liabilities	4.20	4.30
	(b) Other Current liabilities		
	(c) Provisions		
	d) Current Tax Liabilities ( Net)		
	<b>Total Current Liabilities</b>	<b>22.33</b>	<b>32.29</b>
	<b>Total Equity and Liabilities</b>	<b>272.32</b>	<b>389.24</b>
<p style="text-align: right;">For and on Behalf of Board of Directors Supra Trends Limited</p> <p style="text-align: right;"></p> <p style="text-align: right;">MVK Sunil Kumar DIN : 03597178 (Managing Director)</p>			
Place: Hyderabad Date: 14-04-2023			

<b>M/s SUPRA TRENDS LIMITED</b> <b>CIN:L17121TG1987PLC007120</b> <b>112, A BLOCK, PARAGON VENKATADRI APTS, 3-4-812, BARKATPURA, HYDERABAD TELANGANA 500027</b> <b>Cash flow statement for the period ended 31st March 2023</b>			<b>Rs in lakhs</b>
<b>Particulars</b>	<b>As at 31-03-2023</b>	<b>As at 31-03-2022</b>	
<b>A. CASH FLOWS FROM OPERATING ACTIVITIES:</b>			
Net profit before taxation, and extraordinary items	(6.81)	(8.13)	
Adjusted for :			
Interest debited to P&L A/c			
Depreciation			
<b>Operating profits before working capital changes</b>	<b>(6.81)</b>	<b>(8.13)</b>	
<b>Changes in current assets and liabilities</b>			
Inventories	-	-	
Trade Receivables	4.35	-	
Loans	-	-	
Other Current assets	103.15	-	
Borrowings	(105.50)	20.50	
Trade Payables	(4.51)	-	
Other Financial Liabilities	(0.10)	0.50	
Employee Benefit Obligations			
Provisions	-	-	
Other Non Current Financial Assets			
<b>Cash generated from operations</b>	<b>(9.42)</b>	<b>12.87</b>	
Income tax paid			
<b>Net cash generated from operating activities</b>	<b>(9.42)</b>	<b>12.87</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>(9.42)</b>	<b>12.87</b>	
<b>E. Cash and cash equivalents at the beginning of the year</b>	<b>13.56</b>	<b>0.68</b>	
<b>F. Cash and cash equivalents at the end of the year</b>	<b>4.14</b>	<b>13.56</b>	
<b>For and on behalf of the Board of Directors</b> <b>M/s. Supra Trends Limited</b>  <div>   <b>MVK Sunil Kumar</b>  <b>DIN : 03597178</b>  <b>(Managing Director)</b> </div>			
<b>Place: Hyderabad</b> <b>Date: 14-04-2023</b>			





**INDEPENDENT AUDITOR'S REPORT ON AUDIT OF QUARTERLY AND  
ANNUAL STANDALONE FINANCIAL RESULTS**

**TO THE BOARD OF DIRECTORS OF SUPRA TRENDS LIMITED**

**Opinion**

We have audited the accompanying standalone quarterly financial results of SUPRA TRENDS LIMITED (the company) for the quarter ended 31<sup>st</sup> March, 2023 and the year to date results for the period from 1<sup>st</sup> April, 2022 to 31<sup>st</sup> March, 2023, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these standalone financial results:

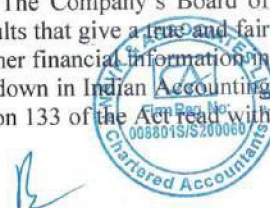
- (i) Are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- (ii) Give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit/loss and other comprehensive income and other financial information for the quarter ended 31<sup>st</sup> March, 2023 and the year to date results for the period from 1<sup>st</sup> April, 2022 to 31<sup>st</sup> March, 2023

**Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Management's Responsibilities for the Standalone Financial Results**

These quarterly financial results as well as the year to date standalone financial results have been prepared on the basis of the interim financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit/loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with



**NSVR & ASSOCIATES LLP**

House No.1-89/1/42, 2nd Floor, Plot No. 41 & 43, Sri Ram Nagar Colony, Kavuri Hills, Guttala Begumpet, Madhapur, Hyderabad, Telangana - 500081. | Ph: 040 - 23391164, E-mail: info@nsvr.in

relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting Process.

**Auditor's Responsibilities for the Audit of the Standalone Financial Results for the quarter and year ended 31<sup>st</sup> March, 2023**

Our objectives are to obtain reasonable assurance about whether the standalone financial results 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 SAs 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 on the basis of these standalone financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain Professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial results, 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, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of Accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' 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



Company's ability 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 financial results 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 Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Standalone Financial Results of the company to express an opinion on the Standalone Financial Results.

We communicate with those charged with governance 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.

**For NSVR & ASSOCIATES LLP**  
**Chartered Accountants**  
**FRN: 008801S/S200060**

  
**Rama Rao Talluri**  
**Partner**  
**M.No.219207**  
**UDIN: 23219207BGSZTZ6844**



**Place: Hyderabad**  
**Date : 14<sup>th</sup> April, 2023**



# **SUPRA TRENDS LIMITED**

**CIN: L17121TG1987PLC007120**

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

To  
The Corporate Relations Department  
Bombay Stock Exchange  
Phiroze Jeejeebhoy Towers  
Dalal Street, Mumbai - 400 001.

Dear Sir,

**Sub: Declaration Pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for Unmodified opinion**

**Ref No. Scrip Code: 511539**  
**DECLARATION FOR UNMODIFIED OPINION**

I, MVK Sunil Kumar, Director of M/s. Supra Trends Limited having its Registered office at 112, A Block, Paragon Venkatadri Apts, 3-4-812, Barkatpura, Hyderabad TG 500027 IN, hereby declare that, M/s.NSVR and Associates LLP,, Statutory Auditors of the Company, have issued an Audit Report with Unmodified Opinion on Audited Financial Results for the Quarter and Year Ended 31<sup>st</sup> March, 2023.

This Declaration is issued in compliance of Regulation 33(3)(d) of the SEBI (LODR) Regulations 2015 as amended vide its circular no CIR/CFD/CMD/56/2016 dated 27" May, 2016.

Thanking You  
Yours Faithfully

**For Supra Trends Limited**

**M.V.K Sunil Kumar**  
**Managing Director**  
**DIN: 03597178**