

# SUPRA TRENDS LIMITED

(Formerly 'Vijay Growth Financial Services Limited')

Flat No.112, 'A'-Block, Paragon Venkatadri Apts, 3-4-812, Barkatpura, Hyderabad-500027, Telangana

Tel/Fax: 040-27560252, Email Id: info@supratrends.com Website: www.supratrends.com

Corporate Identity Number : L17121TG1987PLC007120

Date: 12.11.2020

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

Dear Sir,

**Sub: Submission of Un-Audited Financial Results under regulation 30 and 33 of SEBI (LODR) Regulations, 2015, Scrip Code: 511539**

This is to inform you that the Board of Directors of the Company at its meeting held on this day i.e. 12<sup>th</sup> November, 2020 has inter alia approved Un-Audited Financial Results (Standalone) for the Second Quarter and Half year ended on 30<sup>th</sup> September, 2020 as recommended by the Audit Committee and reviewed by the Statutory Auditors.

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

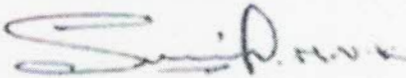
1. Un-Audited Financial Results (Standalone) and Cash Flow Statement of the Company for the Second Quarter and Half year ended on 30<sup>th</sup> September, 2020.
2. A certified copy of the Limited Review Report Un-Audited Standalone Financial Results issued for the Second Quarter and Half Year ended on 30<sup>th</sup> September, 2020.

The Meeting commenced at 04:30 P.M. and ended at 05:10 P.M.

This is for your information and records.

Regards,

For Supra Trends Limited



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



**SUPRA TRENDS LIMITED**  
CIN No. L17121TG1987PLC007120  
**STATEMENT OF FINANCIAL RESULTS FOR THE QUARTER ENDED SEPTEMBER 30, 2020**

Rs In Lakhs

SL No	Particulars	Quarter Ended			Half Year	Half Year	Year Ended
		September 30,	June 30, 2020	September 30,	Ended	Ended	March 31,2020
		2020		2019	September 30,	September 30,	
		Unaudited	Unaudited	Audited	Unaudited	Audited	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	-	-	-	-	0.64	0.64
	e) Finance costs	0.00	0.00	0.00	0.01	0.03	0.03
	f) Depreciation and amortization expense	-	-	-	-	-	-
	g) Other expenses	-	-	-	-	-	9.43
	<b>Total Expenses(a+b+c+d+e+f+g)</b>	0.00	0.00	0.00	0.01	0.67	10.09
3	<b>Profit before tax and exceptional items(1-2)</b>	(0.00)	(0.00)	(0.00)	(0.01)	(0.67)	(10.09)
4	Share of Profits/(loss) of associates	-	-	-	-	-	-
5	<b>Profit before exceptional items and tax(3+4)</b>	(0.00)	(0.00)	(0.00)	(0.01)	(0.67)	(10.09)
6	Exceptional Items	-	-	-	-	-	-
7	<b>Profit Before tax(5-6)</b>	(0.00)	(0.00)	(0.00)	(0.01)	(0.67)	(10.09)
8	<b>Tax Expense</b>						
	Current tax	-	-	-	-	-	-
	Deferred tax	-	-	-	-	-	-
	<b>Total tax expense</b>	-	-	-	-	-	-
9	<b>Profit For the period(7-8)</b>	(0.00)	(0.00)	(0.00)	(0.01)	(0.67)	(10.09)
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>	(0.00)	(0.00)	(0.00)	(0.01)	(0.67)	(10.09)
12	(Face value of Rs.10/- each)	50.00	50.00	50.00	50.00	50.00	50.00
13	Reserves i.e., Other equity						
14	Earning Per Share (EPS)( of Rs 10 each)						
	<b>a) Basic (Rs)</b>	(0.00)	(0.00)	(0.00)	(0.00)	(0.01)	(0.20)
	<b>b) Diluted (Rs)</b>	(0.00)	(0.00)	(0.00)	(0.00)	(0.01)	(0.20)

**Notes:**

- The financial results of the company have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under the companies (Indian Accounting standards) Rules, 2015 as amended by the companies (Indian Accounting standards) (Amendment) rules, 2016.
- The aforementioned results are reviewed by the Audit Committee of the Board and subsequently taken on record by the board of directors at its meeting held on 12th November 2020. The statement included the results for the quarter ended 30th September 2020 and 30th September 2019 being the balancing figure of the audited figures in respect of the full financial year and the published year to date figures upto the third quarter of the respective financial years. which were subject to limited review by the respective auditors.
- 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.
- The results for the period ended 30th September 2020 are also available on the Bombay stock exchange website .

For and on Behalf of Board of Directors  
Supra Trends Limited



*[Signature]*

Place: Hyderabad  
Date: 12.11.2020

MVK Sunil Kumar  
Managing Director  
DIN : 03597178

SUPRA TRENDS LIMITED  
CIN:L17121TG1987PLC007120  
112, A BLOCK, PARAGON VENKATADRI APTS, 3-4-812, BARKATPURA, HYDERABAD, TELANGANA - 500027  
STATEMENT OF ASSETS & LIABILITIES AS AT 30.09.2020 (Rs In lakhs)

	Particulars	As At 30.09.2020 (Unaudited)	As At 31.03.2020 (Audited)
1	<b>ASSETS</b>		
	<b>Non-current assets</b>		
	(a) Property plant and Equipment		
	(b) Capital Work Inprogress		
	<b>(c) Financial assets</b>		
	(i) Investments		
	(ii) Other Financial assets	356.12	356.12
	(d) Other Non Current Assets.		
	<b>Total Non Current Assets</b>	<b>356.12</b>	<b>356.12</b>
2	<b>Current assets</b>		
	(a) Inventories	-	-
	<b>(b) Financial assets</b>		
	(i) Trade receivables	18.42	18.42
	(ii) Cash and cash equivalent	1.92	1.93
	(c) Current tax Asset(Net)	-	-
	(d) Other current assets	1.14	1.14
	<b>Total Current Assets</b>	<b>21.48</b>	<b>21.49</b>
	<b>Total Assets</b>	<b>377.61</b>	<b>377.61</b>
1	<b>EQUITY AND LIABILITIES</b>		
	<b>Equity</b>		
	(a) Equity Share Capital	50.00	50.00
	(b) Other Equity	(76.80)	(76.79)
	<b>Total Equity</b>	<b>(26.80)</b>	<b>(26.79)</b>
2	<b>Liabilities</b>		
	<b>Non-current liabilities</b>		
	(a) Financial Liabilities		
	(i) Borrowings	380.31	380.31
	(ii) Other Financial Liabilities	-	-
	(b) Deferred tax Liabilities (net)	-	-
	(c) Provisions	-	-
	<b>Total Non Current Liabilities</b>	<b>380.31</b>	<b>380.31</b>
	<b>Current liabilities</b>		
	(a) Financial Liabilities		
	(i) Borrowings	-	-
	(ii) Trade payables	6.83	6.83
	(iii) Other Financial liabilities	-	-
	(b) Other Current liabilities	15.96	15.96
	(c) Provisions	1.31	1.31
	<b>Total Current Liabilities</b>	<b>24.10</b>	<b>24.10</b>
	<b>Total Equity and Liabilities</b>	<b>377.61</b>	<b>377.61</b>

For and on Behalf of Board of Directors  
Supra Trends Limited



*Sunil Kumar*

Place: Hyderabad  
Date: 12.11.2020

MVK Sunil Kumar  
DIN : 03597178  
Managing Director

**M/s SUPRA TRENDS LIMITED**  
**CIN:L17121TG1987PLC007120**  
**112, A BLOCK, PARAGON VENKATADRI APTS, 3-4-812, BARKATPURA, HYDERABAD TELANGANA 500027**  
**CASH FLOW STATEMENT FOR THE PERIOD ENDED 30TH SEPTEMBER, 2020**

Particulars	As at 30-09-2020	As at 31-03-2020
	Unaudited	Audited
<b>A. CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Net profit before taxation, and extraordinary items	(0.01)	(10.10)
Adjusted for :		
Interest debited to P&L A/c		-
Depreciation		-
<b>Operating profits before working capital changes</b>	<b>(0.01)</b>	<b>(10.10)</b>
<b>Changes in current assets and liabilities</b>		
Inventories	-	-
Trade Receivables	-	1.14
Loans	-	-
Other Current assets	-	(1.14)
Borrowings	-	-
Trade Payables	-	0.54
Other Financial Liabilities	-	(0.01)
Employee Benefit Obligations	-	-
Provisions	-	-
Other Non Current Financial Assets	-	-
<b>Cash generated from operations</b>	<b>(0.01)</b>	<b>(9.58)</b>
Income tax paid	-	-
<b>Net cash generated from operating activities</b>	<b>(0.01)</b>	<b>(9.58)</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	-	10.12
<b>Net cash used in investing activities</b>	<b>-</b>	<b>10.12</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>(0.01)</b>	<b>0.54</b>
<b>E. Cash and cash equivalents at the beginning of the year</b>	<b>1.93</b>	<b>1.39</b>
<b>F. Cash and cash equivalents at the end of the year</b>	<b>1.92</b>	<b>1.93</b>

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



*Signature*

MVK Sunil Kumar  
DIN : 03597178  
(Managing Director)

Place: Hyderabad  
Date: 12.11.2020



INDEPENDENT AUDITORS' REVIEW REPORT

**The Board of Directors**  
**M/s. Supra Trends Limited**

We have audited the accompanying statement of financial results of **M/s. Supra Trends Limited**, for the Quarter ended 30<sup>th</sup> September, 2020 (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 modified by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016.

This statement is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with Indian Accounting standards prescribed under Section 133 of the Companies Act, 2013 read with relevant rules and issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express an opinion on the statement based on our audit of financial statements.

We conducted our review in accordance with the Standards on auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the Statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Company's preparation and fair presentation of the Statement 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. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Management, as well as evaluating the overall presentation of the Statement.

We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.



In our opinion and to the best of our information and according to the explanations given to us, the Statement:

(i) Is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016; and

(ii) Gives a true and fair view in conformity with the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India of the net profit and total comprehensive income and other financial information of the Company for the Quarter ended 30<sup>th</sup> September 2020.

**For NSVR & Associates LLP.,**

FRN:0088105/S200060

Chartered Accountants



*Rama Rao Talluri*

(Rama Rao Talluri)

Partner

ICAI Membership No.219207

Place: Hyderabad

Date: 12-11-2020

UDIN: 20219207AAAAC57708