

# **SUPRA TRENDS LIMITED**

**CIN: L17121TG1987PLC007120**

**Date: 14.11.2022**

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

Dear Sir,

**Sub: Submission of Un-Audited Financial Results for the quarter and half year ended 30<sup>th</sup> September, 2022 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. 14<sup>th</sup> November, 2022 has inter alia approved Un-Audited Financial Results for the Second Quarter and Half year ended on 30<sup>th</sup> September, 2022 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. Approved Un-Audited Financial Results of the Company for the Second Quarter and Half year ended on 30<sup>th</sup> September, 2022.
2. A certified copy of the Limited Review Report for the Un-Audited Standalone Financial Results issued for the Second Quarter and Half year ended on 30<sup>th</sup> September, 2022.

The Meeting commenced at 03:00 P.M and concluded at 3:40 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							
112, A BLOCK, PARAGON VENKATADRI APTS, 3-4-812, BARKATPURA, HYDERABAD, TELANGANA - 500027							
STATEMENT OF FINANCIAL RESULTS FOR THE QUARTER ENDED SEPTEMBER 30, 2022							
Rs In Lakhs							
SL No	Particulars	Quarter Ended			Half Year Ended September 30, 2022	Half Year Ended September 30, 2021	Year ended March 31, 2022
		September 30,2022	June 30, 2022	September 30,2021			
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	<b>Income</b>						
	a) Revenue from operations	-	-	-	-	-	-
	b) Other Income	-	-	-	-	-	-
	<b>Total Income (a+b)</b>	-	-	-	-	-	-
	<b>Expenses</b>						
	a) Cost of materials consumed	-	-	-	-	-	-
	b) Changes in inventories	-	-	-	-	-	-
2	c) Employee benefits expense	-	-	-	-	-	-
	d) Finance costs	-	-	-	-	-	-
	e) Depreciation and amortization expense	-	-	-	-	-	-
	f) Other expenses	4.64	0.01	0.09	4.65	0.13	8.13
	<b>Total Expenses(a to f)</b>	<b>4.64</b>	<b>0.01</b>	<b>0.09</b>	<b>4.65</b>	<b>0.13</b>	<b>8.13</b>
3	<b>Profit from continuing operations before tax and exceptional items(1-2)</b>	<b>(4.64)</b>	<b>(0.01)</b>	<b>(0.09)</b>	<b>(4.65)</b>	<b>(0.13)</b>	<b>(8.13)</b>
4	Exceptional Items	-	-	-	-	-	-
5	<b>Profit Before tax from continuing operations(5-6)</b>	<b>(4.64)</b>	<b>(0.01)</b>	<b>(0.09)</b>	<b>(4.65)</b>	<b>(0.13)</b>	<b>(8.13)</b>
6	Tax Expense						
	a) Current tax	-	-	-	-	-	-
	b) Deferred tax	-	-	-	-	-	-
	<b>Total tax expense</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
7	<b>Profit For the period/year from continuing operations(7-8)</b>	<b>(4.64)</b>	<b>(0.01)</b>	<b>(0.09)</b>	<b>(4.65)</b>	<b>(0.13)</b>	<b>(8.13)</b>
8	<b>Other comprehensive income (OCI)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</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 year/ period</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
9	<b>Total Comprehensive Income for the year / period</b>	<b>(4.64)</b>	<b>(0.01)</b>	<b>(0.09)</b>	<b>(4.65)</b>	<b>(0.13)</b>	<b>(8.13)</b>
10	Paidup Equity Share Capital (Face value of Rs.10/- each)	50.00	50.00	50.00	50.00	50.00	50.00
11	Reserves i.e., Other equity						
12	Earning Per Equity Share (EPES)( of Rs 10 each)						
	<b>a) Basic (Rs.)</b>	<b>(0.93)</b>	<b>(0.00)</b>	<b>(0.02)</b>	<b>(0.93)</b>	<b>(0.03)</b>	<b>(1.63)</b>
	<b>b) Diluted (Rs.)</b>	<b>(0.93)</b>	<b>(0.00)</b>	<b>(0.02)</b>	<b>(0.93)</b>	<b>(0.03)</b>	<b>(1.63)</b>
Notes:							
1. 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.							
2. The above Financial results recommended by the Audit Committee are considered and approved by the Board of Directors at their meeting held on 14th November 2022							
3. The Standalone financial results are reviewed by the Statutory Auditors of the company as per regulation 33 of SEBI (Listing Obligations and Disclosure requirement) Regulations 2015.							
4. The Company Operates in a Single Segment and the Results Pertaining to the Single Segment.							
5. The figures of the previous year/periods have been re-grouped whenever necessary, for the purpose of comparison.							
<b>Place: Hyderabad</b>				<b>For and on Behalf of Board of Directors</b>			
<b>Date: 14-11-2022</b>				<b>Supra Trends Limited</b>			
				<b>MVK Sunil Kumar</b>			
				<b>DIN : 03597178</b>			
				<b>(Managing Director)</b>			

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			
S.No	Particulars	As At 30.09.2022 (Unaudited)	As At 31.03.2022 (Audited)
1	<b>ASSETS</b>		
	<b>Non-current assets</b>		
	(a) Property plant and Equipment	-	-
	(b) Capital Work Inprogress	-	-
	(c) Intangible assets		
	(c) Financial assets		
	(i) Investments	-	-
	(ii) Other Financial assets	-	-
	(d) Other Non Current Assets.	-	-
	<b>Total Non Current Assets</b>	-	-
2	<b>Current assets</b>		
	(a) Inventories	-	-
	(b) Financial assets		
	(i) Investments		
	(ii) Trade receivables	14.06	18.42
	(iii) Cash and cash equivalent	5.80	13.56
	(iv) Bank Balances other than (ii) above		
	(v) Other Financial Assets	286.98	356.12
	(c) Current tax Asset(Net)	-	-
	(d) Other current assets	1.14	1.14
	<b>Total Current Assets</b>	<b>307.99</b>	<b>389.24</b>
	<b>Total Assets</b>	<b>307.99</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	(98.00)	(93.35)
	<b>Total Equity</b>	<b>(48.00)</b>	<b>(43.35)</b>
2	<b>Liabilities</b>		
A	<b>Non-current liabilities</b>		
	(a) Financial Liabilities		
	(i) Borrowings	334.16	400.31
	(ii) Trade payables	-	-
	(b) Deffered tax Liabilties (net)	-	-
	(c) Provisions	-	-
	<b>Total Non Current Liabilities</b>	<b>334.16</b>	<b>400.31</b>
B	<b>Current liabilities</b>		
	(a) Financial Liabilities		
	(i) Borrowings	15.81	21.16
	(ii) Trade payables	2.31	6.83
	(iii) Other Financial liabilities	3.70	4.30
	(b) Other Current liabilities	-	-
	(c) Provisions	-	-
	<b>Total Current Liabilities</b>	<b>21.83</b>	<b>32.29</b>
	<b>Total Equity and Liabilities</b>	<b>307.99</b>	<b>389.24</b>
For and on Behalf of Board of Directors Supra Trends Limited			
MVK Sunil Kumar DIN : 03597178 (Managing Director)			
Place: Hyderabad Date: 14-11-2022			

SUPRA TRENDS LIMITED CIN:L17121TG1987PLC007120 112, A BLOCK, PARAGON VENKATADRI APTS, 3-4-812, BARKATPURA, HYDERABAD TELANGANA 500027 Cash flow statement		
Particulars	Half Year ended	
	30/09/2022	30/09/2021
<b>A. CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Net profit before taxation, and extraordinary items	(4.65)	(0.13)
Adjusted for :		
Interest debited to P&L A/c	-	-
Depreciation	-	-
<b>Operating profits before working capital changes</b>	<b>(4.65)</b>	<b>(0.13)</b>
<b>Changes in current assets and liabilities</b>		
Inventories	-	-
Trade Receivables	4.35	-
Loans	69.15	-
Other Current assets	-	-
Borrowings	-	-
Trade Payables	(4.51)	-
Other Financial Liabilities	(0.60)	-
Employee Benefit Obligations	-	-
Provisions	-	-
Other Current Liabilities	(5.35)	-
<b>Cash generated from operations</b>	<b>58.39</b>	<b>(0.13)</b>
Income tax paid		
<b>Net cash generated from operating activities</b>	<b>58.39</b>	<b>(0.13)</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	(66.15)	-
Interest paid	-	-
Increase in share Capital	-	-
<b>Net cash generated in financing activities</b>	<b>(66.15)</b>	<b>-</b>
<b>D. Net increase / (decrease) in cash and cash equivalents</b>	<b>(7.75)</b>	<b>(0.13)</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>5.80</b>	<b>0.55</b>
For and on behalf of the Board of Directors M/s. Supra Trends Limited		
MVK Sunil Kumar DIN : 03597178 (Managing Director)		
Place: Hyderabad Date: 14-11-2022		



**NSVR & ASSOCIATES LLP.,**  
**CHARTERED ACCOUNTANTS**

**Auditor's Report on Standalone Unaudited Quarterly and Year to date Financial Results of M/s Supra Trends Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

**The Board of Directors of  
Supra Trends Limited**

We have reviewed the accompanying statement of standalone unaudited financial results (The Statement) of M/s. Supra Trends Limited, for the Quarter ended 30<sup>th</sup> September 2022 and the year to date results for the period 01<sup>st</sup> April 2022 to 30<sup>th</sup> September 2022, 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), including relevant circulars issued by the SEBI from time to time.

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 (the Act), 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 review of financial statements.

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 the Standards on Auditing specified under Section 143(10) of the Act, and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in audit. 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 the recognition and measurement principles laid down in Ind AS 34, prescribed under Section 133 of the Act, and other accounting Principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 (as amended), including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Hyderabad  
Date: 14/11/2022

**For NSVR & ASSOCIATES LLP**  
Chartered Accountants  
FRN:008810S/S200060



*Rama Rao Talluri*

**Rama Rao Talluri**  
Partner

ICAI Membership No.219207  
UDIN: 22219207BCZYOF1721