

SUPRA TRENDS LIMITED

Date: 08th September, 2023

To,
The Corporate Relations Department
The BSE Limited
Phiroze Jeejeebhoy Towers, Dalal
Street, Mumbai-400 001.

Dear Sir(s),

Sub: Submission of copy of Annual report along with Notice of Annual General Meeting (AGM) as required under Regulation 34(1) of SEBI (LODR) Regulations, 2015.

Ref: Stock Code: BSE – 511539

The 36th Annual General Meeting ("AGM") of the Company will be held on Saturday, 30th September, 2023, at 11.00 A.M. at Mahila Bhavan, Road Number 2, Maruthi Nagar, Kothapet, Hyderabad, 500060, Telangana, India.

Pursuant to Regulation 34(1) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), we are herewith submitting the Annual Report of the Company along with Notice of AGM for the financial year 2022-23.

Annual report along with the notice of AGM is also uploaded on the website of the Company i.e., on
<https://drive.google.com/file/d/1PavFAp31HVmhu-9E1LWIQUrZzVVpXv-T/view?usp=sharing>

This is for the information and necessary records.

Yours faithfully,
For Supra Trends Limited

Mathamsetty Venkata Krishna Sunil Kumar
Managing Director
DIN: 03597178

36th
ANNUAL REPORT
2022-23

SUPRA TRENDS LIMITED
(CIN:L17121TG1987PLC007120)

BOARD OF DIRECTORS	DESIGNATION
Mr. M V K Sunil Kumar	Chairman & Managing Director
Mr. Raghava Gupta Garre	Independent Director
Mrs. Chivukula Surya Prabha	Independent Director
Mrs. UdayabhanuGadiyaram	Independent Director

CORPORATE INFORMATION	
Registered Office:	112, 'A' Block, Paragon VenkatadriApts, Barkatpura, Hyderabad-500027, Telangana
Corporate Identification Number (CIN):	L17121TG1987PLC007120
Statutory Auditors	NSVR & ASSOCIATES LLP, Chartered Accountants, Hyderabad Address: 2nd Floor , House No.1-89/1/42, Plot No. 41 and 43, , Sri Ram Nagar Colony, Kavuri Hills, Guttala, Begumpet, Madhapur, 500081,India
Internal Auditor	Ms. Sravanthi Karaturi, Chartered Accountant, Hyd.
Registrars & share transfer agents	Venture Capital and Corporate Investments Pvt. Ltd. 5th Floor, 2, Plot No.57, Aurum, Jayabheri Enclave, Gachibowli, Hyderabad, Telangana 500032. Phones: 040-23818475 / 476 Fax: 040-23868024; Email: info@vccilindia.com

BOARD COMMITTEES	36 TH ANNUAL GENERAL MEETING
<p><u>Audit Committee</u></p> <p>Mr. Raghava Gupta Garre Chairman</p> <p>Mrs. Gadiyaram Udaya Bhanu Member</p> <p>Mrs. Chivukula Surya Prabha Member</p>	<p>Date : 30th September, 2023.</p>
<p><u>Nomination and Remuneration Committee</u></p> <p>Mrs. Gadiyaram Udaya Bhanu Chairman</p> <p>Mr. Raghava Gupta Garre Member</p> <p>Mrs. Chivukula Surya Prabha Member</p>	<p>Day : Saturday</p> <p>Time : 11.00 A.M</p> <p>Place : 112, A Block, Paragon Venkatadri Apts, 3-4- 812, Barkatpura, Hyderabad 500027, Telangana, India</p>
<p><u>Stakeholders Relationship Committee</u></p> <p>Mrs. Chivukula Surya Prabha Chairman</p> <p>Mr. Garre Raghava Gupta Member</p> <p>Mrs. Gadiyaram Udaya Bhanu Member</p>	<p>Book Closure - (Dates) : Wednesday, 27th September, 2023 to Saturday, 30th December, 2023. (both days inclusive)</p>

NOTICE

Notice is hereby given that the **36th Annual General Meeting** of 'Supra Trends Limited' will be held on Saturday, the 30th day of September, 2023 at 11.00 A.M at Mahila Bhavan, Road Number 2, Maruthi Nagar, Kothapet, Hyderabad, 500060, Telangana, India, to transact the following business:

ORDINARY BUSINESS:

1. To receive, consider and adopt the audited financial statements of the Company for the year ended March 31,2023, including the audited Balance Sheet as at March 31, 2023, the Statement of Profit and Loss for the year ended on that date and the reports of the Board of Directors ('the Board') and Auditors thereon.
2. To appoint a director in the place of Mr. MVK Sunil Kumar (DIN:03597178) who retires by rotation and being eligible, offers himself for reappointment as a director

SPECIAL BUSINESS:

3. Consider and approve to reclassify the Promoters of the Company as Public Shareholders:

To consider and if thought fit, to pass with or without modification(s), the following resolution as **special resolution**:

“RESOLVED THAT pursuant to provisions of Regulation 31A (2) read with Regulation 31A (7) of the Securities and Exchange Board of India (Listing Obligations and Disclosures Requirements) Regulations, 2015 (Including any amendments made thereto) (hereinafter referred to as “Listing Regulations”) or any other applicable provisions of Listing Regulations and other applicable laws, consent of the members of the company be and is hereby given to reclassify the following promoter(s) seeking reclassification and persons related to the promoter(s) seeking reclassification, from “Promoter Category” to “Public Category” since the following promoter(s) seeking reclassification and persons related to the promoter(s) seeking reclassification are neither involved in the management nor holding any controlling stake in the Company:

S. No.	Name of the Promoter / Promoter Group	No of Equity shares held	Percentage of the Equity capital (%)
1	D. Veda Reddy	0	0%
2	T. Nagabhushan Reddy	0	0%
3	D. Chandra Reddy	880	0.18%

“RESOLVED FURTHER THAT it is hereby confirmed that:

- i. the aforesaid person(s) do not hold more than 10% of the total voting rights in the Company.
- ii. the shareholding of the aforesaid Promoter / Promoter Group is only up to 0.18% of the equity share capital of the Company.
- iii. the aforesaid person(s) have not and will continue to not exercise control over the affairs of the listed entity directly or indirectly;
- iv. the aforesaid person(s) have no special rights with respect to the Company through formal or informal arrangements including through any shareholder agreements;
- v. the aforesaid person(s) are not represented on the board of directors of the Company.
- vi. the aforesaid person(s) are not acting key managerial personnel in the Company.
- vii. the aforesaid person(s) are not wilful defaulter' as per the Reserve Bank of India Guidelines or fugitive economic offender.

“**RESOLVED FURTHER THAT** for the purpose of giving effect to the above resolution, the Board or the officers authorized by the Board in this regard be and are hereby authorized to do all such acts, deeds, matters and things as may be necessary or expedient and to settle any questions, difficulties or doubts that may arise in this regard without requiring the Board to secure any further consent or approval of the members of the Company.”

**By Order of the Board of Directors
For SUPRA TRENDS LIMITED**

Sd/-
Mathamsetty Venkata Krishna Sunil Kumar
Chairman & Managing Director
(DIN-03597178)

Date: 28th August, 2023

Place: Hyderabad.

Registered Office:

112, A Block, Paragon Venkatadri Apts,
3-4-812, Barkatpura, Hyderabad Telangana 500027 India

CIN: L17121TG1987PLC007120

E-mail ID: Supratrends1987@gmail.com

Website: www.supratrendsltd.com.

NOTES:

1. A member entitled to attend and vote at this Annual General Meeting (AGM) is entitled to appoint a proxy to attend and vote on a poll instead of himself / herself and such proxy need not be a member of the Company.

Pursuant to the provisions of Section 105 of the Companies Act, 2013, a person can act as a proxy on behalf of not more than fifty members and holding in aggregate not more than ten percent of the total Share Capital of the Company. Members holding more than ten percent of the total Share Capital of the Company may appoint a single person as proxy, who shall not act as a proxy for any other Member. The instrument of Proxy, in order to be effective, should be deposited at the Registered Office of the Company, duly completed and signed, not later than 48 hours before the commencement of the meeting. A Proxy Form is annexed to this Report

2. Members/proxies/authorized representatives are requested to bring their copies of Annual Report and produce duly filled in attendance slip at the entrance of the venue. Members holding shares in Demat form shall write their DP ID No. and Client ID and those holding in Physical form shall write their Folio No. in the attendance slip for attending the meeting. Copies of Annual Reports will not be provided at the meeting.
3. Corporate members intending to send their authorized representatives to attend the meeting are requested to send a certified copy of the Board resolution to the Company, authorizing their representative to attend and vote on their behalf at the meeting.
4. The Register of Members and Share Transfer books of the Company will remain closed from 27th September, 2023 to 30th September, 2023 (both days inclusive) for the purpose of the AGM.
5. The International Securities Identification Number (ISIN) allotted to the Company's equity shares is **INE533B01028**. Trading in the equity shares of the Company through Stock Exchanges was made compulsory in dematerialized form. Shareholders are advised to open demat accounts with any of the Depository Participants (DPs) of their choice registered with NSDL and CDSL and convert their physical holding into electronic holding.

6. Members may also note that the Notice of the 36th AGM and the Annual Report 22-23 will be available on the Company's website, www.supratrendsltd.com. The physical copies of the documents will also be available at the Company's registered office for inspection during normal business hours on working days. Members desiring any information as regards accounts are requested to write to the Company to supratrends1987@gmail.com, at least seven days before the date of the meeting to enable the management to keep the information ready at the meeting.
7. Pursuant to the directions/notifications of Securities and Exchange Board of India (SEBI) and Depositories, the demat account holders can operate their accounts if they had already provided Income Tax Permanent Account Number either at the time of opening of the account or at any time subsequently. In case they have not furnished the Income Tax Permanent Account Number to the Depository Participants, such demat account holders are requested to contact their DPs with a photocopy of the PAN Card (with original PAN Card for verification), so that the frozen demat accounts would be available for operation and further consequences of non-compliance with the aforesaid directives would be obviated. SEBI, vide Circular ref.no. MRD/DOP/CIR-05/2009 dated May 20, 2009 made it mandatory to have PAN particulars for registration of physical share transfer requests. Based on the directive contained in the said circular, all share transfer requests are therefore to be accompanied with PAN details. Members holding shares in physical form can submit their PAN details to the Company / RTA.
8. Securities and Exchange Board of India (SEBI) vide its Circular dated November 3, 2021, December 15, 2021 and March 16, 2023, has mandated the submission of PAN, KYC details and nomination byholders of physical securities by September 30, 2023. Members are requested to submit their PAN, KYC and nomination details to the RTA of the Company Venture Capital and Corporate Investments Pvt. Ltd. The format of mandatory KYC documents is available on the Company's Website <http://www.supratrendsltd.com/index.html>.

Members holding shares in electronic form are requested to submit their PAN to their depository participant(s). In case a holder of physical securities fails to furnish these details or link their PAN with Aadhaar before the due date, our registrars are obligated to freeze such folios. The securities in the frozen folios shall be eligible to receive payments (including dividend) and lodge grievances only after furnishing the complete documents. If the securities continue to remain frozen as on December 31, 2025, the registrar/the Company shall refer such securities to the administering authority under the Benami Transactions (Prohibitions) Act, 1988, and/ or the Prevention of Money Laundering Act, 2002.

9. In compliance with the aforesaid MCA Circulars and SEBI Circular dated January, 5, 2023, Notice of the AGM along with Annual Report 2022-23 is being sent only through electronic mode to those members whose e-mail addresses are registered with the Company / Depository Participants. Members may note that the Notice and the Annual Report 2022-23 will also be available on the Company's website at www.supratrendsltd.com, on the website of the Stock Exchanges i.e., BSE Limited at www.bseindia.com and on the website of CDSL www.evotingindia.com.
10. To support 'Green Initiative', members who have not registered their email addresses are requested to register the same with the Company's Registrar and Share Transfer Agent/ their Depository Participants in respect of shares held in physical/electronic mode, respectively.
11. Members holding shares in electronic form are requested to intimate immediately any change in their address or bank mandates to their depository participants with whom they are maintaining their demat accounts, so as to enable the Company to dispatch dividend warrants to their correct address. Members holding shares in physical form are requested to notify/ send any change in their address and bank account details to the Company/ Registrar and Share Transfer Agents, M/s. Venture Capital and Corporate Investments Private Limited (VCCIPL). Members are encouraged to utilize Electronic Clearing System (ECS) for receiving dividends.
12. Non-Resident Indian Members are requested to inform Venture Capital & Corporate Investments Private Limited, immediately of

- a) Change in their residential status on return to India for permanent settlement.
 - b) Particulars of their bank account maintained in India with complete name, branch, account type, account number and address of the Bank with pin code number, if not furnished earlier.
13. The Register of Director and Key Managerial Personnel and their shareholding, maintained under Section 170 of the Companies Act, 2013, will be available for inspection by the Members at the AGM.
 14. The Securities and Exchange Board of India has mandated submission of Permanent Account Number (PAN) by every participant in securities market. Members holding shares in demat format, therefore, requested to submit PAN details to the Depository Participants with whom they have demat accounts. Members holding shares in physical form can submit their PAN details to Venture Capital & Corporate Investments Private Limited.
 15. Pursuant to the requirement under Regulation 36(3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the information about the directors proposed to be re-appointed or appointed is given in the notice.
 16. Retirement of Directors by rotation: Mr. MVK Sunil Kumar (DIN:03597178) Managing Director of the Company, retire by rotation at the ensuing Annual General Meeting and, being eligible, offer themselves for reappointment. The Board of directors recommend their reappointment.
 17. Instruction about Voting:

The Members are requested to opt for one mode of voting, i.e., either through e-voting or postal ballot. If a Member cast votes by both modes, then voting done through a valid e-Voting shall prevail and physical ballot form voting of that Member shall be treated as invalid. Please refer the following detailed instructions for both modes voting.

A) Voting through electronic means:

In compliance with provisions of Section 108 of the Companies Act, 2013 and Rule 20 of the Companies (Management and Administration) Rules, 2014, and Regulation 44 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 the Company is providing Members a facility to exercise their right to vote at the Physical Ballot by electronic means through e-Voting Services provided by Central Depository Services (India) Limited (CDSL)

THE INTRUCTIONS OF SHAREHOLDERS FOR E-VOTING:

Step 1: Access through Depositories CDSL/NSDL E-Voting system in case of individual shareholders holding shares in demat mode.

Step 2: Access through CDSL e-Voting system in case of shareholders holding shares in physical mode and non-individual shareholders in demat mode.

- (i) The voting period begins on 09:00 AM Wednesday, 27th September, 2023 and ends on 05:00 PM Friday, 29th September, 2023. During this period shareholders of the Company, holding shares either in physical form or in dematerialized form, as on the cut-off date (record date) of 23rd September, 2023 may cast their vote electronically. The e-voting module shall be disabled by CDSL for voting thereafter.
- (ii) Shareholders who have already voted prior to the meeting date would not be entitled to vote at the meeting venue.
- (iii) Pursuant to SEBI Circular No. SEBI/HO/CFD/CMD/CIR/P/2020/242 dated 09.12.2020, under Regulation 44 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, listed entities are required to provide E-voting facility to its shareholders, in respect of all shareholders' resolutions. However, it has been observed that the participation by the public non-institutional shareholders/retail shareholders is at a negligible level.

Currently, there are multiple e-voting service providers (ESPs) providing e-voting facility to listed entities in India. This necessitates registration on various ESPs and maintenance of multiple user IDs and passwords by the shareholders.

In order to increase the efficiency of the voting process, pursuant to a public consultation, it has been decided to enable e-voting to all the demat account holders, by way of a single login credential, through their demat accounts/ websites of Depositories/ Depository Participants. Demat account holders would be able to cast their vote without having to register again with the ESPs, thereby, not only facilitating seamless authentication but also enhancing ease and convenience of participating in e-voting process.

Step 1: Access through Depositories CDSL/NSDL e-Voting system in case of individual shareholders holding shares in demat mode.

(iv) In terms of SEBI circular no. SEBI/HO/CFD/CMD/CIR/P/2020/242 dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are advised to update their mobile number and email Id in their demat accounts in order to access e-Voting facility.

Pursuant to above said SEBI Circular, Login method for e-Voting for Individual shareholders holding securities in Demat mode CDSL/NSDL is given below:

Type of shareholders	Login Method
Individual Shareholders holding securities in Demat mode with CDSL Depository	<ol style="list-style-type: none"> 1) Users who have opted for CDSL Easi / Easiest facility, can login through their existing user id and password. Option will be made available to reach e-Voting page without any further authentication. The URL for users to login to Easi / Easiest are https://web.cdslindia.com/myeasi/home/login or visit www.cdslindia.com and click on Login icon and select New System Myeasi Tab. 2) After successful login the Easi / Easiest user will be able to see the e-Voting option for eligible companies where the evoting is in progress as per the information provided by company. On clicking the evoting option, the user will be able to see e-Voting page of the e-Voting service provider for casting your vote during the E-Voting period. Additionally, there is also links provided to access the system of all e-Voting Service Providers i.e. CDSL/NSDL/KARVY/LINKINTIME, so that the user can visit the e-Voting service providers' website directly. 3) If the user is not registered for Easi/Easiest, option to register is available at cdsl website www.cdslindia.com and click on login & New System Myeasi Tab and then click on registration option. 4) Alternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN No. from a e-Voting link available on www.cdslindia.com home page or click on https://evoting.cdslindia.com/Evoting/EvotingLogin The system will authenticate the user by sending OTP on registered Mobile & Email as recorded in the Demat Account. After successful authentication, user will be able to see the e-Voting option where the evoting is in progress and also able to directly access the system of all e-Voting Service Providers.

Type of shareholders	Login Method
Individual Shareholders holding securities in demat mode with NSDL Depository	<ol style="list-style-type: none"> 1) If you are already registered for NSDL IDeAS facility, please visit the e-Services website of NSDL. Open web browser by typing the following URL: https://eservices.nsdl.com either on a Personal Computer or on a mobile. Once the home page of e-Services is launched, click on the “Beneficial Owner” icon under “Login” which is available under ‘IDeAS’ section. A new screen will open. You will have to enter your User ID and Password. After successful authentication, you will be able to see e-Voting services. Click on “Access to e-Voting” under e-Voting services and you will be able to see e-Voting page. Click on company name or e-Voting service provider name and you will be re-directed to e-Voting service provider website for casting your vote during the E-Voting period. 2) If the user is not registered for IDeAS e-Services, option to register is available at https://eservices.nsdl.com. Select “Register Online for IDeAS “Portal or click at https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp 3) Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile. Once the home page of e-Voting system is launched, click on the icon “Login” which is available under ‘Shareholder/Member’ section. A new screen will open. You will have to enter your User ID (i.e. your sixteen digit demat account number hold with NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the E-Voting period.
Individual Shareholders (holding securities in demat mode) login through their Depository Participants (DP)	You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. After Successful login, you will be able to see e-Voting option. Once you click on e-Voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature. Click on company name or e-Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the E-Voting period.

Important note: Members who are unable to retrieve User ID/ Password are advised to use Forget User ID and Forget Password option available at abovementioned website.

Helpdesk for Individual Shareholders holding securities in demat mode for any technical issues related to login through Depository i.e. CDSL and NSDL

Login type	Helpdesk details
Individual Shareholders holding securities in Demat mode with CDSL	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at helpdesk.evoting@cdslindia.com or contact at toll free no. 1800225533
Individual Shareholders holding securities in Demat mode with NSDL	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at evoting@nsdl.co.in or call at toll free no.: 1800 1020 990 and 1800 22 44 30

Step 2: Access through CDSL e-Voting system in case of shareholders holding shares in physical mode and non-individual shareholders in demat mode.

(v) Login method for Remote e-Voting for **Physical shareholders and shareholders other than individual holding in Demat form.**

- 1) The shareholders should log on to the e-voting website www.evotingindia.com.
- 2) Click on “Shareholders” module.
- 3) Now enter your User ID
 - a. For CDSL: 16 digits beneficiary ID,
 - b. For NSDL: 8 Character DP ID followed by 8 Digits Client ID,
 - c. Shareholders holding shares in Physical Form should enter Folio Number registered with the Company.

Next enter the Image Verification as displayed and Click on Login.

- 4) If you are holding shares in demat form and had logged on to www.evotingindia.com and voted on an earlier e-voting of any company, then your existing password is to be used.
- 5) If you are a first-time user follow the steps given below:

	For Physical shareholders and other than individual shareholders holding shares in Demat.
PAN	Enter your 10 digit alpha-numeric *PAN issued by Income Tax Department (Applicable for both demat shareholders as well as physical shareholders). Shareholders who have not updated their PAN with the Company/Depository Participant are requested to use the sequence number sent by Company/RTA or contact Company/RTA.
Dividend Bank Details OR Date of Birth (DOB)	Enter the Dividend Bank Details or Date of Birth (in dd/mm/yyyy format) as recorded in your demat account or in the company records in order to login. If both the details are not recorded with the depository or company, please enter the member id / folio number in the Dividend Bank details field.

- (vi) After entering these details appropriately, click on “SUBMIT” tab.
- (vii) Shareholders holding shares in physical form will then directly reach the Company selection screen. However, shareholders holding shares in demat form will now reach ‘Password Creation’ menu wherein they are required to mandatorily enter their login password in the new password field. Kindly note that this password is to be also used by the demat holders for voting for resolutions of any other company on which they are eligible to vote, provided that company opts for e-voting through CDSL platform. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential.
- (viii) For shareholders holding shares in physical form, the details can be used only for e-voting on the resolutions contained in this Notice.
- (ix) Click on the EVSN for the relevant SUPRA TRENDS LIMITED on which you choose to vote.
- (x) On the voting page, you will see “RESOLUTION DESCRIPTION” and against the same the option “YES/NO” for voting. Select the option YES or NO as desired. The option YES implies that you assent to the Resolution and option NO implies that you dissent to the Resolution.
- (xi) Click on the “RESOLUTIONS FILE LINK” if you wish to view the entire Resolution details.
- (xii) After selecting the resolution, you have decided to vote on, click on “SUBMIT”. A confirmation box will be displayed. If you wish to confirm your vote, click on “OK”, else to change your vote, click on “CANCEL” and accordingly modify your vote.
- (xiii) Once you “CONFIRM” your vote on the resolution, you will not be allowed to modify your vote.
- (xiv) You can also take a print of the votes cast by clicking on “Click here to print” option on the Voting page.
- (xv) If a demat account holder has forgotten the login password then Enter the User ID and the image verification code and click on Forgot Password & enter the details as prompted by the system.
- (xvi) There is also an optional provision to upload BR/POA if any uploaded, which will be made available to scrutinizer for verification.
- (xvii) Additional Facility for Non – Individual Shareholders and Custodians –For E-Voting only.**
- Non-Individual shareholders (i.e. other than Individuals, HUF, NRI etc.) and Custodians are required to log on to www.evotingindia.com and register themselves in the “Corporates” module.
 - A scanned copy of the Registration Form bearing the stamp and sign of the entity should be emailed to helpdesk.evoting@cdslindia.com.
 - After receiving the login details a Compliance User should be created using the admin login and password. The Compliance User would be able to link the account(s) for which they wish to vote on.
 - The list of accounts linked in the login will be mapped automatically & can be delink in case of any wrong mapping.
 - It is Mandatory that, a scanned copy of the Board Resolution and Power of Attorney (POA) which they have issued in favor of the Custodian, if any, should be uploaded in PDF format in the system for the scrutinizer to verify the same.
 - Alternatively, Non-Individual shareholders are required mandatorily to send the relevant Board Resolution/ Authority letter etc. together with attested specimen signature of the duly authorized signatory who are authorized to vote, to the Scrutinizer and to the Company at the email address

viz; supratrends1987@gmail.com (designated email address by company), if they have voted from individual tab & not uploaded same in the CDSL e-voting system for the scrutinizer to verify the same.

PROCESS FOR THOSE SHAREHOLDERS WHOSE EMAIL/MOBILE NO. ARE NOT REGISTERED WITH THE COMPANY/DEPOSITORIES.

1. For Physical shareholders- please provide necessary details like Folio No., Name of shareholder, scanned copy of the share certificate (front and back), PAN (self-attested scanned copy of PAN card), AADHAR (self-attested scanned copy of Aadhar Card) by email to **Company/RTA email id**.
2. For Demat shareholders -, Please update your email id & mobile no. with your respective Depository Participant (DP).
3. For Individual Demat shareholders – Please update your email id & mobile no. with your respective Depository Participant (DP) which is mandatory while e-Voting & joining virtual meetings through Depository.

If you have any queries or issues regarding e-Voting from the CDSL e-Voting System, you can write an email to helpdesk.evoting@cdslindia.com or contact toll free no. 1800 22 55 33

All grievances connected with the facility for voting by electronic means may be addressed to Mr. Rakesh Dalvi, Sr. Manager, (CDSL) Central Depository Services (India) Limited, A Wing, 25th Floor, Marathon Futorex, Mafatlal Mill Compounds, N M Joshi Marg, Lower Parel (East), Mumbai - 400013 or send an email to helpdesk.evoting@cdslindia.com or call at toll free no. 1800 22 55 33.

EXPLANATORY STATEMENT IN RESPECT OF THE SPECIAL BUSINESS PURSUANT TO SECTION 102 OF THE COMPANIES ACT, 2013 (“THE ACT”)

Item No: 3

It is informed to the members that letters from Mrs. D Veda Reddy, on behalf of promoter and promoter group has been received by the Board of Directors of the Company dated 27th August, 2023 to re-classify themselves as public shareholders of the Company also mentioning that they have not been associated with the Company with the role of Directorship and they were also holding shares of less than 10% of the total paid up shares of the of Company i.e. 0.17% only. The reclassification of promoter category to public shareholders requires approval of shareholders in special resolution.

Regulation 31A (2) read with Regulation 31A (7) of the Securities and Exchange Board of India (Listing Obligations and Disclosures Requirements) Regulations, 2015, the resolution as set out at item no.3 requires approval of the shareholders, by passing special resolution. Hence the Board recommends the same to the shareholders for their approval.

None of the Directors and Key Managerial Personnel of the Company and their relatives is concerned or interested, financial or otherwise, in the resolution.

**By Order of the Board of Directors
For SUPRA TRENDS LIMITED**

Sd/-
**Mathamsetty Venkata Krishna Sunil Kumar
Chairman & Managing Director
(DIN-03597178)**

Date:28th August, 2023

Place: Hyderabad

Annexure to the Notice of the AGM

Details of Director seeking re-appointment at the 36th Annual General Meeting

[Pursuant to Regulation 36(3) SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 and Secretarial Standard - 2 on General Meetings]

As required under this regulation, the particulars of Directors, Mr. MVK Sunil Kumar who is proposed to be reappointed is given below:

Brief Particulars in pursuance of relevant provisions of the Act and SEBI LODR, 2015

Re-appointment of Shri **MVK Sunil Kumar** (DIN: 03597178).

A	Name	Mr. MVK Sunil Kumar
	DIN	03597178
	Date of Birth	July 15 th , 1974
	Date of first appointment	02/11/2013
B	Brief Resume	
	(i) Age	49 years
	(ii) Qualification	Master Degree in MIS from Central Queensland University, Australia
	(iii) Experience in functional area	20 years
	Date of appointment on the Board of the Company	2 nd November, 2013
C	Nature of his expertise in specific functional areas	He has an experience of 20 years in the Finance and Secretarial departments.
D	Terms and Conditions of appointment/re-appointment	He is due for retirement by rotation at the ensuing AGM. Hence, he is being re-appointed in compliance with the applicable provisions of the Companies Act, 2013.
E	Relationship between Directors interse [as per section 2(77) of the Companies Act, 2013, read with Rule 4 of the Companies (Specification of definitions details) Rules, 2014]	He is not related to any other Director and or Key Managerial Personnel of the Company.
F	Directorships held in other public companies(Excluding Section 8, private and foreign companies)(as on 31.03.2023)	NIL

G	Listed entities in which the Director has resigned from directorship in the past three years	NIL
H	Name(s) of the companies in which committee Membership(s) held	NIL
I	Details of shareholding in the Company	NIL
J	Last Remuneration drawn	NIL
K	No. of Board Meetings attended during the year	5 5 out of 5

DIRECTORS' REPORT

To
The Members,

Your Directors have pleasure in presenting the 36th Annual Report of 'Supra Trends Limited' (the Company) together with the Audited accounts for the financial year ended 31st March 2023.

FINANCIAL RESULTS:

The performance of the Company for the financial year ended 31st March 2023 is summarized below:

(Rs. In Lakhs)

PARTICULARS	Financial Year 2022-23	Financial Year 2021-22
Total Revenue	-	-
Profit/loss Before Interest, Depreciation, and Taxes	(1.34)	(8.13)
Depreciation / Amortization	0	0
Net Profit/Loss Before Tax	(1.34)	(8.13)
Provision for Taxation	0	0
Net Profit/Loss After Tax	(1.34)	(8.13)

FINANCIAL PERFORMANCE AND STATE OF COMPANY'S AFFAIRS:

During the year under review, Company has not made any revenue and recorded a loss of Rs. 1.34 lakhs as against loss of Rs. 8.13 lakhs in the previous year due to operational and technical issues and the plant shutdown, Company could not register revenue in the current financial year.

DEPOSITS

There were no outstanding deposits within the meaning of Section 73 and 74 of the Companies Act, 2013 read with the rules made thereunder. Your Company did not accept any deposit during the period under review.

TRANSFER OF AMOUNT TO RESERVES:

The Company has not proposed to transfer any amount to the general reserve for the financial year ended 31st March, 2023.

DIVIDEND:

The Board of directors does not recommend any dividend for the year as at 31st March, 2023.

DIVIDEND DISTRIBUTION POLICY:

Pursuant to Regulation 43A of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations") is available on the Company's website at <http://www.supratrendsltd.com/investor.html>

LISTING OF EQUITY SHARES:

The Company shares are listed in BSE Limited and are infrequently traded.

The authorised Share Capital of the Company is Rs. 50000000 and Paidup Capital of the Company is Rs. 5000000

There is no change in share capital:

- The company has not bought back any of its securities.
- The company has not issued any Sweat Equity Shares.
- No Bonus shares were issued during the year.
- Company has not issued any Preference shares/Debentures.
- Company has not provided any Stock Option Scheme.

DIRECTORS AND KEY MANAGERIAL PERSONNEL:**Appointment / Re-appointment**

There was no Director(s) who ceased / re-elected / re-appointed, during the year under review.

Retirement by Rotation

In terms of the provisions of sub-section 152 of the act, 2013 two third of the total number of directors i.e., excluding Independent Directors are liable to retire by rotation and out of which, one third is liable to retire by rotational every annual general meeting.

In accordance with the provisions of Section 152 of the Act, read with rules made thereunder and Articles of Association of your Company, Mr. Mathamsetty Venkata Krishna Sunil Kumar (DIN: 03597178) is liable to retire by rotation at the ensuing Annual General Meeting (AGM) and being eligible, offers himself for re-appointment.

DECLARATION BY INDEPENDENT DIRECTORS:

In terms of Section 149 of the Act and SEBI Listing Regulations, all Independent Directors of the Company have given requisite declarations under Section 149(7) of the Act, that they meet the criteria of independence as laid down under Section 149(6) of the Act along with Rules framed thereunder, Regulation 16(1)(b) of SEBI Listing Regulations and have complied with the Code of Conduct of the Company as applicable to the Board of directors and Senior Managers. In terms of Regulation 25(8) of the SEBI Listing Regulations, the Independent Directors have confirmed that they are not aware of any circumstance or situation, which exists or may be reasonably anticipated, that could impair or impact their ability to discharge their duties with an objective independent judgement and without any external influence. The Company has received confirmation from all the Independent Directors of their registration on the Independent Directors Database maintained by the Indian Institute of Corporate Affairs, in terms of Section 150 read with Rule 6 of the Companies (Appointment and Qualification of Directors) Rules, 2014.

In the opinion of the Board, the Independent Directors possess the requisite expertise and experience and are persons of high integrity and repute. They fulfill the conditions specified in the Act as well as the Rules made thereunder and are independent of the management

Independent Directors of the company have additionally met 1 time in the financial year 2022 - 2023, i.e. 14th November, 2022, including for:

- a) To review the performance of non independent Directors and the Board as a whole,
- b) To review the performance of Board taking into account the views of executive and non executive directors;
- c) To assess the quality, quantity and timeliness of flow of information between the company management and the Board this is necessary for the Board to effectively and reasonably perform their duties.

FAMILIARIZATION PROGRAMME FOR INDEPENDENT DIRECTORS:

The Company familiarizes its Independent Directors with their roles, rights, responsibilities in the Company,

nature of the industry in which the Company operates, etc., through various programmes. These include orientation programme upon induction of new Director, as well as other initiatives to update the Directors on an ongoing basis. Further, the Company also makes periodic presentations at the Board and Committee meetings on various aspects of the Company's operations including on Health and Safety, Sustainability, Performance updates of the Company, Industry scenario, Business Strategy, Internal Control and risks involved and Mitigation Plan. The details of the Familiarization Programme for Independent Directors for FY 2022-23 were disclosed on the Company's website : <http://www.supratrendsltd.com/invester.html>.

APPOINTMENT OF THE REGISTRAR & SHARE TRANSFER AGENT:

Venture Capital and Corporate Investments Private Limited. is the Registrar & Share Transfer Agent of the Company. Members may contact the RTA for resolving any query related to shares or for effecting transfer of shares, etc.

CODE OF CONDUCT:

The Company has laid down a "Code of Business Conduct and Ethics" for the Directors and the Senior Management Personnel. The Board has also approved a Code of Conduct for the Non-Executive Directors of the Company, which incorporates the duties of Independent Directors as laid down in Schedule IV of Companies Act, 2013. <http://www.supratrendsltd.com/invester.html>.

REMUNERATION POLICY:

The Nomination and Remuneration Committee will recommend the remuneration in whatever form/fee to be paid to the Managing Director, Whole-time Director, other Directors, Key Managerial Personnel and Senior Management Personnel to the Board for their approval. The level and composition of remuneration/fee so determined by the Committee shall be reasonable and sufficient to attract, retain and motivate directors, Key Managerial Personnel and Senior Management of the quality required to run the Company successfully. The relationship of remuneration/fee to performance should be clear and meet appropriate performance benchmarks. The remuneration should also involve a balance between fixed and incentive pay reflecting short and long-term performance objectives appropriate to the working of the Company and its goals. <http://www.supratrendsltd.com/invester.html>

A. DIRECTOR/ MANAGING DIRECTOR

Besides the above Criteria, the Remuneration / compensation / commission / fee / incentives to be paid to Director/Managing Director/Whole Time Director shall be governed as per provisions of the Companies Act, 2013 and rules made thereunder or any other enactment for the time being in force. If any director draws or receives, directly or indirectly, by way of remuneration any such sums in excess of the limit prescribed by this section or without approval of members by way of Special Resolution, where required, he shall refund such sums to the company, within two years or such lesser period as may be allowed by the Company.

B. NON-EXECUTIVE DIRECTORS INCLUDING INDEPENDENT DIRECTORS

The Non-Executive Directors (including Independent Directors) may receive remuneration by way of sitting fees for attending meetings of Board or Committee thereof. Provided that the amount of such fees shall be subject to ceiling/ limits as provided under Companies Act, 2013 and rules made thereunder or any other enactment for the time being in force

REMUNERATION OF DIRECTORS

i. Details of Remuneration paid to the Directors for the financial year ended 31st March, 2023.

Name of Director	Salary	Benefits	Commis- sion	Bonuses	Stock Option & Pension	Sitting Fee	Total
Mathamsetty Venkata Krishna Sunil Kumar	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Udayabhanu Gadiyaram	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Chivukula Surya Prabha	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Raghava Gupta Garre	Nil	Nil	Nil	Nil	Nil	Nil	Nil

During the year under review, the Company had not paid the sitting fees and had not reimbursed the out-of-pocket expenses incurred for attending the meeting of the Board/Committees to the Non-Executive Directors including the Independent Directors and even to the Managing Director of the Company.

ii. Pecuniary Transactions:

There are no pecuniary relationships or transactions of Non-Executive Directors vis a-vis the Company that Have a potential conflict with the interests of the Company.

CODE OF CONDUCT FOR PREVENTION OF INSIDER TRADING:

Code of Conduct for the Prevention of Insider Trading is in accordance with the requirements specified in the SEBI (Prohibition of Insider Trading) Regulations, 2015 and the Board has adopted the same. Insider Trading Policy explains the guidelines and procedures to be followed and disclosures to be made while dealing with shares as well as the consequences of violation of norms. Insider Trading Policy is available on the website of the Company. <http://www.supratrendsltd.com/invester.html>

KEY MANAGERIAL PERSONNEL:

In terms of Section 203 of the Act, the Key Managerial Personnel ('KMPs') of the Company during FY 2022-23 are:

1. Mathamsetty Venkata Krishna Sunil Kumar is Managing Director of the Company.
2. Ms. Nuzhat Fatima appointed as Company Secretary and Compliance Officer of the Company w.e.f. 15/06/2022.

MEETINGS OF BOARD:

During the year, the Board of Directors met 5 times, i.e., on 30th May, 2022, 13th August, 2022, 14th November 2022, 5th December 2022 and 14th February, 2023.

14th February, 2023 meetings did not exceed 120 days

COMMITTEES OF THE BOARD:

The Committees of the Board focus on certain specific areas and make informed decisions in line with the delegated authority.

The following Committees constituted by the Board function according to their respective roles and defined scope:

- Audit Committee
- Nomination and Remuneration Committee
- Stakeholders' Relationship Committee

Director	Category	No. of Other Director-ship(s)	Number of Membership (s) /Chairmanship(s)** of Board Committees in other Companies as on 31.03.2023	No. of Board Meeting attended	Whether attended the last AGM (Yes/ No)
Mathamsetty Venkata Krishna Sunil Kumar	Managing Director	Nil	Nil	5	Yes
Raghava Gupta Garre	Independent Director	Nil	Nil	5	Yes
Chivukula Surya Prabha	Independent Director	Nil	Nil	5	Yes
Udayabhanu Gadiyaram	Independent Director	Nil	Nil	5	Yes

Notes:

* Excludes Directorships in Private Limited Companies, Foreign Companies and Section 8 Companies.

** Only Audit Committee and Stakeholders Relationship Committee have been considered in terms of Regulation 26 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. ("Listing Regulations").

Membership includes Chairmanship.

All Directors are in compliance with the limit on Directorships as prescribed under Regulation 17A of the SEBI(Listing Obligations and Disclosure Requirements) Regulations, 2015.

None of the Directors are related to each other

Independent Director Means Director as mandated in Listing Regulations and Section 149(6) of the Companies Act, 2013. All the Independent Directors have given the declaration of their independence at the beginning of the financial year.

None of the Directors on the Board:

- is a member of more than 10 Board level committees and Chairman of 5 such committees across all the Public Companies in which he or she is a director;
- holds directorships in more than ten public Companies;
- Serves as Director or as Independent Director (ID) in more than seven listed entities; and who are the Executive Directors serves as ID in more than three listed entities. All the Directors of the Company are appointed/ re-appointed by the Shareholders on the basis of recommendations of the Board and Nomination and Remuneration Committee.

AUDIT COMMITTEE:

The management is responsible for the Company's internal controls and the financial reporting process while the statutory auditors are responsible for performing independent audits of the Company's financial statements in accordance with generally accepted auditing practices and for issuing reports based on such audits. The Board of Directors has constituted and entrusted the Audit Committee with the responsibility to Supervise these processes and thus ensure accurate and timely disclosures that maintain the transparency, integrity and quality of financial control and reporting. The constitution of the Audit Committee also meets with the requirements of Section 177 of the Companies Act, 2013 and Listing Regulations.

The Audit Committee comprises of Independent Directors and Non-Executive Directors. All members of the Audit Committee are financially literate and bring in expertise in the fields of finance, economics, strategy and management.

During the financial year 2022-23, the Audit Committee met four times viz., on 30th May 2022, 13th August, 2022, 14th November, 2022 and 14th February, 2023. The below table gives the composition and attendance record of the Audit Committee and the Company Secretary of the Company act as the secretary of the Committee.

The Composition, Number of meetings held/attended during the financial year of the Audit Committee is as follows:

Sr. No.	Name	Position	Number of meetings during the financial year	
			Held	Attended
1	Mr. Raghava Gupta Garre	Chairman	4	4
2	Mrs. Gadiyaram Udaya Bhanu	Member	4	4
3	Mrs. Chivukula Surya Prabha	Member	4	4

NOMINATION & REMUNERATION COMMITTEE:

The Board has constituted Nomination & Remuneration Committee consisting of three Independent Directors and one Non-Independent Director. The terms of reference of the Committee covers evaluation of compensation and benefits for Executive Director(s), Non-Executive Director(s), Senior Management Employees, framing of policies and systems of the Employee Stock Appreciations Rights Plan 2021 and looking after the issues relating to major HR policies.

During the financial year 2022-23, the Committee met one time on 14 February 2023. The below table gives the composition and attendance record of the Nomination & Remuneration Committee and the Company Secretary of the Company act as the secretary of the Committee.

Sr. No.	Name	Position	Number of meetings during the financial year	
			Held	Attended
1	Mrs. Gadiyaram Udaya Bhanu	Chairman	1	1
2	Mr. Garre Raghava Gupta	Member	1	1
3	Mrs. Chivukula Surya Prabha	Member	1	1

STAKEHOLDERS RELATIONSHIP COMMITTEE:

The Board has constituted Stakeholders Relationship Committee consisting of majority of Independent Directors and a Non-Executive Director.

During the financial year 2022-23, the Committee met one time i.e., on 30th May 2022, 13th August, 2022, 14th November, 2022 and 14th February, 2023. The below table gives the composition and attendance record of the Stakeholders Relationship Committee. The Company Secretary of the Company act as the secretary of the Committee and also designated as Compliance Officer.

Sr. No.	Name	Position	Number of meetings during the financial year	
			Held	Attended
1	Mrs. Chivukula Surya Prabha	Chairman	4	4
2	Mr. Garre Raghava Gupta	Member	4	4
3	Mrs. Gadiyaram Udaya Bhanu	Member	4	4

PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS:

Section 186 of the Companies Act, 2013 read with Companies (Meetings of Board and its Powers) Rules, 2014, are as given in the Note No.3 to the Financial Statements.

PREVENTION OF SEXUAL HARASSMENT OF WOMEN AT THE WORKPLACE:

As per the requirements of The Sexual Harassment of Women at Workplace (Prevention, Prohibition & Redressal) Act, 2013. The Company has zero tolerance for sexual harassment at workplace and has adopted a Policy on Prevention, Prohibition and Redressal of Sexual Harassment at workplace in line with the provisions of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 and Rules framed thereunder.

During F.Y. 2022-23 the Company had received 0 complaints on sexual harassment.

- number of complaints filed during the financial year : Nil
- number of complaints disposed of during the financial year : Nil
- number of complaints pending as on end of the financial year : Nil

DIRECTORS' RESPONSIBILITY STATEMENT:

Pursuant to the requirement of Section 134(5) of the Companies Act, 2013 and based on the representations received from the management, the directors hereby confirm that:

- In the preparation of the annual accounts for the financial year 2022-23, the applicable accounting standards have been followed and there are no material departures.
- They have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company at the end of the financial year and of the profit of the Company for the financial year;
- They have taken proper and sufficient care to the best of their knowledge and ability for the maintenance of adequate accounting records in accordance with the provisions of the Act. They confirm that there are adequate systems and controls for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;
- They have prepared the annual accounts on a going concern basis;

- v. They have laid down internal financial controls to be followed by the Company and that such internal financial controls are adequate and operating properly; and
- vi. They have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

VIGILANCE MECHANISM / WHISTLE BLOWER POLICY:

The Company has adopted a Whistle Blower Policy and has established the necessary vigil mechanism for its employees and Directors to report concerns about any unethical and improper activity. No person has been denied the access to the Chairman of the Audit Committee. The Whistle Blower Policy is uploaded on the website of the Company website <http://www.supratrendsltd.com/investor.html>.

RISK MANAGEMENT:

The Company has adopted a Risk Management Policy in accordance with the provisions of the Act and Regulation 17(9) of the SEBI Listing Regulations. It establishes various levels of risks with its varying levels of probability, the likely impact on the business and its mitigation measures. The Internal Auditor evaluates the execution of Risk Management Practices in the Company, in the areas of risk identification, assessment, monitoring, mitigation and reporting.

AUDIT:**STATUTORY AUDITORS:**

In terms of section 139(1) of the Companies Act, 2013, M/s. NSVR & Associates LLP (Firm Reg. No. 008801S/S200060) was appointed as the Statutory Auditors of the Company at 35th AGM for a period of 5 years i.e. till the conclusion of 39th Annual General Meeting by the members of the Company.

AUDITORS' REPORT:

There are no qualifications, reservations or adverse remarks made by M/s NSVR & Associates LLP (Formerly known as Nekkanti Srinivasu & Co, Chartered Accountants (Firm Regn.No.008801S/ S200060), Statutory Auditors in their report for the Financial Year ended 31st March, 2023. The Statutory Auditors have not reported any incident of fraud to the Audit Committee of the Company under sub-section (12) of section 143 of the Companies Act, 2013, during the year under review.

INTERNAL AUDITORS:

The Board of Directors based on the recommendation of the Audit Committee has appointed Ms. Sravanti Karuturi Chartered Accountant (Membership No.239567 Hyderabad, as the Internal Auditor of your Company. The Internal Auditors are submitting their reports on quarterly basis.

INTERNAL FINANCIAL CONTROLS AND THEIR ADEQUACY:

According to Section 134(5)(e) of the Companies Act, 2013 the term Internal Financial Control (IFC) means the policies and procedures adopted by the company for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, safeguarding of its assets, prevention and detection of frauds, errors, accuracy and completeness of the accounting records and timely preparation of financial information. Company has well placed, proper and adequate internal financial control system, commensurate with the size, scale and complexity of its operations. The scope and authority of the Internal Audit function is well defined in the Organization. The internal financial control system ensures that all assets are safeguarded and protected and that the transactions are authorized, recorded and reported correctly. Internal Auditors independently evaluate the adequacy of internal controls and audit the transactions. Independence of the audit and compliance is ensured by timely supervision of the Audit Committee over Internal Audit findings. Significant audit observations and corrective actions as suggested are presented to the Audit Committee on regularly basis

SECRETARIAL AUDITOR:

In terms of the provisions of Section 204 of the Act read with the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, The Board had appointed M/s. N. Vanitha, Practicing Company Secretary, was appointed to conduct the Secretarial Audit of the Company for the financial year 2022-23, as required under Section 204 of the Companies Act, 2013 and Rules made there-under. The secretarial audit report for FY 2022-23 is given in Form No: MR 3 is herewith annexed as Annexure-I attached hereto and forms part of this Report.

SECRETARIAL AUDIT REPORT:

There are no qualifications, reservations or adverse remarks made by M/s. Vanitha, Practicing Company Secretaries in their report for the Financial Year ended 31st March, 2023.

MAINTENANCE OF COST RECORDS

The maintenance of cost records as specified by the Central Government under sub-section (1) of section 148 of the Companies Act, 2013, is not applicable to the Company and accordingly such accounts and records are not required to be made and maintained.

COST AUDITORS

The appointment of Cost Auditors as specified under sub-section (1) of Section 148 of the Companies Act, 2013, is not applicable to the Company.

REPORTING OF FRAUDS BY AUDITORS:

During FY 2022-23 under review, neither the Statutory Auditors nor the Secretarial Auditor have reported to the Audit Committee of the Board, under Section 143(12) of the Act, any instances of fraud committed against your Company by its officers or employees, the details of which would need to be mentioned in this Report.

RISK MANAGEMENT POLICY:

The Company has developed and implementing a risk management policy which includes the identification there in of elements of risk, which in the opinion of the board may threaten the existence of the Company.

CORPORATE SOCIAL RESPONSIBILITY (CSR):

Pursuant to the provisions of section 135(1) and read with all other applicable provisions of the Companies Act, 2013 and the Companies (Corporate social responsibility policy) Rules, 2014 (including any statutory modification(s) or re-enactment thereof for the time being in force), corporate social responsibility is not applicable to the Company during the financial year 2022-23.

CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION, FOREIGN EXCHANGE OUTGO:

Information required under section 134 (3) (m) of the Companies Act, 2013, read with Rule 8 of the Companies (Accounts) Rules, 2014, is enclosed herewith as Annexure-II.

OPERATIONS:

Our reputation for excellence and integrity earned through the consistent delivery of quality work & by adhering the standard of business conduct through principles of Corporate Governance continues to be most valuable assets. As we position ourselves for the future, our standard of excellence, integrity and accountability will serve us well. Further, no material events, commitment and changes occurred between the end of the financial year of the company to which the financial statements relate and to the date of this Report

ANNUAL RETURN:

Pursuant to Section 92(3) of the Act and Rule 12 of the Companies (Management and Administration) Rules, 2014, the Annual Return for FY 2022-23 is available on Company's website of your Company and can be accessed at URL: www.supratrendsltd.com

SUBSIDIARIES ASSOCIATES AND JOINT VENTURES DURING THE YEAR 2022-23:

There are no subsidiaries, associates and joint ventures for the company during the year under review.

CONTRACTS OR ARRANGEMENTS WITH RELATED PARTIES:

There are no materially significant related party transactions made by the Company with Promoters, Directors, Key Managerial Personnel or other designated persons which may have a potential conflict with the interest of the Company at large.

MANAGEMENT DISCUSSION AND ANALYSIS:

Pursuant to Regulation 34(2)(e) of SEBI (LODR) Regulations, 2015, are part of Management Discussion & Analysis is herewith annexed as Annexure-III.

CORPORATE GOVERNANCE: N.A.

Company is having paid up equity share capital of Rs. 5000000 which is not exceeding Rs.10 crore and Net worth of Rs. (50.17) Lakhs is not exceeding Rs.25 crore, as on the last day of the financial year 2022-23. Hence the provisions of Regulations 17,18,19,20,21,22,23,24,25,26,27 and clauses (b) to (i) of sub-regulation 2 of Regulation 46 and para-C, D & E of Schedule V of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, are not applicable to the Company.

PARTICULARS OF EMPLOYEES:

The information required pursuant to Section 197(12) read with Rule 5(1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, in respect of employees of the Company is herewith annexed as **Annexure-IV**.

LISTING FEE:

Your Company's shares are presently listed and traded on the BSE Limited; Your Company is regular in paying the listing fee to the BSE Limited.

HUMAN RESOURCES:

Your Company considers its Human Resources as the key to achieve its objectives. Keeping this in view, your Company takes utmost care to attract and retain quality employees. The employees are sufficiently empowered and such work environment propels them to achieve higher levels of performance. The unflinching commitment of the employees is the driving force behind the Company's vision. Your Company appreciates the spirit of its dedicated employees.

SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS:

There are no significant material orders passed by the Regulators /Courts/ Tribunals which would impact the going concern status of the Company and its future operations.

MATERIAL CHANGES AND COMMITMENTS AFFECTING THE FINANCIAL POSITION OF THE COMPANY:

There were no material changes and commitments affecting the financial position of the Company that have occurred between the end of the Financial Year 2022-23 of the Company and the date of this report.

SECRETARIAL STANDARDS:

The Company has devised proper systems to ensure compliance with the provisions of all applicable Secretarial Standards issued by the Institute of Company Secretaries of India and that such systems are adequate and operating effectively

INVESTOR EDUCATION AND PROTECTION FUND:

Refer Report on Corporate Governance para on Transfer of unclaimed / unpaid amounts / shares to the Investor Education and Protection Fund ('IEPF') for additional details.

OTHER DISCLOSURES:

- The WTD & CFO of the Company is not drawing any remuneration or commission from any of the subsidiary of the Company.
- There were no material changes and commitments affecting the financial position of your Company between the end of the financial year and the date of this report except the Change in Registered Office of the Company
- Your Company has not issued any shares with differential voting rights/sweat equity shares.
- There was no revision in the Financial Statements.
- There has been no change in the nature of business of your Company as on the date of this report.
- There are no proceedings, either filed by Company or filed against Company, pending under the Insolvency and Bankruptcy Code, 2016 as amended, before National Company Law Tribunal or other courts during the FY 2022-23.

DETAILS OF DIFFERENCE BETWEEN AMOUNT OF THE VALUATION DONE AT THE TIME OF ONE-TIME SETTLEMENT AND THE VALUATION DONE WHILE TAKING LOAN FROM THE BANKS OR FINANCIAL INSTITUTIONS ALONG WITH THE REASONS THEREOF:

Not Applicable

GREEN INITIATIVE IN CORPORATE GOVERNANCE

The Ministry of Corporate Affairs (MCA) has taken a green initiative in Corporate Governance by allowing paperless compliances by the Companies and permitted the service of Annual Reports and documents to the shareholders through electronic mode subject to certain conditions and your Company continues to send Annual Reports and other communications in electronic mode to the members who have registered their email addresses with your Company/RTA.

ACKNOWLEDGEMENTS:

Your directors wish to express their gratitude to the central and state government, investors, analysts, financial institutions, banks, business associates and customers, the medical profession, distributors and suppliers for their whole-hearted support. Your directors commend all the employees of your company for their continued dedication, significant contributions, hard work and commitment.

**For and on behalf of the Board for
Supra Trends Limited**

**Sd/-
Mathamsetty Venkata Krishna Sunil Kumar
Chairman & Managing Director
(DIN: 03597178)**

Date: 28th August, 2023

Place: Hyderabad

FORM MR-3
SECRETARIAL AUDIT REPORT
For the Financial year ended 31st March, 2023
(Pursuant to Section 204(1) of the Companies Act, 2013 and Rule No. 9 of the Companies
(Appointment and Remuneration Personnel)

To,
The Members,
Supra Trends Limited
Flat No. 112, 'A'-Block,
Paragon Venkatadri Apts,
3-4-812, Barkatpura,
Hyderabad, Telangana - 500027.

We have conducted the Secretarial Audit of the compliances of applicable statutory provisions and the adherence to good corporate practices by Supra Trends Limited (herein after called the company). Secretarial Audit was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/ statutory compliances and expressing my opinion thereon.

Based on our verification of the Supra Trends Limited, books, papers, minute books, forms and returns filed and other records maintained by the Company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of secretarial audit, we hereby report that in our opinion, the Company has during the audit period covering the financial year ended on 31st March, 2023 complied with the statutory provisions listed hereunder and also that the Company has proper Board process and compliance mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

1. We have examined the books, papers, minute books, forms and return field and other records maintained by Supra Trends Limited for the Financial Year ended on 31st March, 2023 according to the provisions of:
 - i. The Companies Act, 2013 (the Act) and the rules made there under, as applicable
 - ii. The Securities Contract (Regulation) Act, 1956 (SCRA) and the rules made there under;
 - iii. The Depositories Act, 1996 and Regulations and Bye Laws framed there under;
 - iv. Foreign Exchange Management Act, 1999 and the rules and regulations made there under to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial borrowing (Not applicable to the Company during the audit period);
 - v. The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 (SEBI Act)
 - a) The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (LODR);
 - b) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011(SAST);

- c) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
 - d) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 (ICDR) and amendments from time to time; (No instances for compliance requirements during the year);
 - e) The Securities and Exchange Board of India Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021 (No instances for compliance requirements during the year);
 - f) The Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021; (No instances for compliance requirements during the year)
 - g) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client;(No instances for compliance requirements during the year)
 - h) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021 (No instances for compliance requirements during the year); and
 - i) The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018 (No instances for compliance requirements during the year);
2. We have also examined compliance with the applicable clauses of the following and report that:
 - a. Secretarial Standards SS-1 and SS-2 with respect to meetings of the board of directors and general meetings respectively issued and notified by The Institute of Company Secretaries of India which came into force w.e.f. 1st July, 2015 under the provisions of section 118(10) of the Act.
 - b. During the period under review, the Company has complied with the provisions of the Companies Act, Rules, Secretarial Standards, etc. mentioned above except that in case of filing of few forms / returns with delay by paying additional amount.
 3. During the period under review the Company has complied with the provisions of the Act, Rules, Regulations, Guidelines, Standards, etc. mentioned above.

We further report that:

- a) The Board of Directors of the Company is duly constituted with proper balance of Executive Directors, Non-Executive Directors and Independent Directors. There were no changes in the composition of the Board of Directors during the period under review.
- b) Adequate notice is given to all directors to schedule the Board Meetings, agenda and detailed notes on agenda were sent at least seven days in advance, and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting.
- c) All the decisions at the Board Meetings and Committee Meetings have been carried out unanimously as recorded in the Minutes of the meetings of the Board of Directors or Committee of the Board, as the case maybe.

We further report that

There are adequate systems and processes in the Company commensurate with the size and operations of the Company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines. The following are the details of the major events that took place during the financial year under review:

The listed entity has complied with the provisions of the above Regulations and circulars/ guidelines issued there under except in case of Non-compliance with Regulation 6 (1) of LODR Regulations 2015 requirement to appoint a qualified company secretary as the compliance officer.

Sr. No.	Action taken by	Details of violation	Details of action taken e.g. fines, warning letter, debarment, etc.	Observations/ remarks of the Practising Company Secretary, if any
1.	The Stock exchange i.e. BSE Limited	Non-compliance with Regulation 6 (1) of LODR Reg 2015 requirement to appoint a qualified company secretary as the compliance officer	The Company paid a total fine of Rs. 11,800 (including 18% GST). Due intimation of Payment was made thereupon to the BSE Ltd.	The Company has complied the regulation with payment of fine.

Sd/-

N.Vanitha

Practising Company Secretary

M.No: A26859

COP: 10573

Date: 28th August, 2023

Place: Hyderabad

Peer Review Certificate No: 1890/2022

UDIN: A026859E000880681

Note: This report is to be read with our letter of even date which is annexed as 'Annexure A' and forms an integral part of this report

‘Annexure - A’

To,
The Members,
Supra Trends Limited
Flat No. 112, ‘A’-Block,
Paragon Venkatadri Apts,
3-4-812, Barkatpura,
Hyderabad, Telangana - 500027.

Our report of even date is to be read along with this letter

1. Maintenance of secretarial record is the responsibility of the management of the company. Our responsibility is to express an opinion on these secretarial records based on our audit.
2. We have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of the Secretarial records. The verification was done on test basis to ensure that correct facts are reflected in secretarial records. We believe that the processes and practices, we followed provide a reasonable basis for our opinion.
3. We have not verified the correctness and appropriateness of financial records and Books of Accounts of the company.
4. Where ever required, we have obtained the Management representation about the compliance of laws, rules and regulations and happening of events etc.
5. Our responsibility is to express an opinion on these secretarial records, standards and procedures followed by the Company with respect to secretarial compliances.
6. We believe that audit evidence and information provided by the Company’s management is adequate and appropriate for us to provide a basis for our opinion.
7. The compliance of the provisions of Corporate and other applicable laws, rules, regulations, standards is the responsibility of management. Our examination was limited to the verification of procedures on test basis.
8. The Secretarial Audit report is neither an assurance as to the future viability of the company nor of the efficacy or effectiveness with which the management has conducted the affairs of the company.

Sd/-
N.Vanitha
Practising Company Secretary
M.No: A26859
COP: 10573

Date: 28th August, 2023
Place: Hyderabad

Peer Review Certificate No: 1890/2022
UDIN: A026859E000880681

Annexure - II

Conservation of energy, technology absorption, foreign exchange earnings and outgo

(Particulars pursuant to the Companies (Accounts) Rules, 2014)

A. Conservation of Energy:

Energy Conservation measure taken – “NIL”

Impact of the clause (1) and (2) above for reduction of energy consumption and consequent impact on the production of goods -”NIL”

B. Technology Absorption:

1. Efforts, in brief, made towards technology absorption, adoption and innovation: “NIL”
2. Benefits derived as a result of the above efforts, Ex; product improvement, cost reduction, product development, import substitution etc. : “NIL”
3. Import of technology : “NIL”

C. Research and Development:

1. Specific areas in which R& D carried out by the Company : Nil
2. Benefits derived as a result of the above R& D : Nil
3. Future plan of action : Nil
4. Expenditure on R & D
 - a) Capital : Nil
 - b) Recurring : Nil
 - c) Total : Nil
 - d) Total Expenditure on R & D as a percentage of total turnover : Nil

D. Foreign Exchange Earnings and out go.

Foreign Exchange earnings during the year is Rs. 0 (ZERO) & Outflow is Rs.0 (ZERO).

**For and on behalf of the Board
For SUPRA TRENDS LIMITED**

**Sd/-
Mathamsetty Venkata Krishna Sunil Kumar
Chairman & Managing Director
(DIN: 03597178)**

Date:28th August, 2023

Place: Hyderabad

MANAGEMENT DISCUSSION AND ANALYSIS

(Forming part of Directors' Report)

Industry structure and developments

India is the second-largest producer of footwear and third-largest footwear consumer globally. Economists predicted India to become a favorable market for fashion retailers on the back of a large young adult consumer base and increasing disposable income. Luxury retailing is also gaining importance in India. This includes fragrances, gourmet retailing, accessories and jewellery among many others. This momentum of the footwear market in India, on the back of growing demand for trendy, fancy and comfortable footwear among the youth of the Country, however, has been disturbed by the massive shock of the corona virus pandemic and the shutdown measures to contain it.

Global economy has plunged by a severe contraction and Global growth is projected at 6% in 2023, moderating to 4.4% in 2022. Except stores selling essential commodities, most other stores were shut down across the Country for nearly two months in the year under review and were operating under checkered conditions for the rest of the year. Even today, partial lockdowns or restrictive conditions continue to impact retail store operations. The pandemic also led to non-reopening of Schools which impacted sales of school shoes.

Even with the aggressive Covid-vaccination drives, the consumer sentiment would take some time to revive. Though there is a shift of focus to e-commerce, it currently accounts for more than 4% of the Country's overall food and grocery, fashion, consumer electronics retail trade.

The industry is witnessing an upward revision and anticipates a vaccine-powered recovery in the second half of 2022-23, however, there may remain a subdued economic activity in non-essential retail business. High uncertainty surrounds this outlook, due to the pandemic, to the speed of vaccine-powered normalization and the evolution of financial conditions.

Under the "New Normal" as India Inc. shifted to "Work from Home" and with socialising becoming a rare occasion, shoppers are purchasing casual and comfortable open footwear. The silver lining, however, is the increasing awareness of health, thereby driving the demand for sports footwear. The retail footwear business is expected to improve gradually as economic activity is improving.

The market for both types of footwear

Leather footwear are premium products occupying a significant market share in the global market for footwear. Additionally, rising health concerns are influencing individuals to perform indoor and outdoor physical activities. This trend has generated a high demand for athletic shoes, in turn increasing the demand for footwear. Over the past decade, the global market for footwear has witnessed a steady growth and is anticipated to continue at the same pace in the years to come. The estimation of global market is based on revenue generated by the sale of footwear across

The market for both types of footwear.

Market players are also focusing on expanding their sales channels through different web portals across various regions. Online platforms for purchase of footwear are gaining steady popularity among teenagers and youths, thereby occupying a significant share among all distribution channels. Presently, manufacturers are focusing on developing and innovating new products, to maintain their market positions. Leading companies operating in the market, such as Adidas, Timberland, Nike, and ECCO among others are constantly devising new solutions and focusing on providing better services while upgrading the designs of their existing footwear models. In April 2015, PUMA launched a lightweight football boot featuring Japanese dragon Graphics for soccer lover. The launch helped the company increase more customers for football shoes manufactured by the company. The shoe industry is set to scale new heights amidst a dynamic competitive landscape. Additionally, companies are using various platforms, such as Olympic Games, F1 car racing events and are collaborating with international sports platforms in a bid to promote themselves worldwide. In July 2014, Adidas collaborated with Manchester United to promote its brand among football teams. This partnership provided necessary platform for Adidas to reinforce their brand image on international sports platform, thereby making considerable additions to their brand.

Opportunities and Threats

The retail sector in India is emerging as one of the largest sectors in the economy. It contributes 10% to GDP and 8% to employment. The total market size of Indian retail industry stood at US\$ 950 billion in 2018 and is forecast to reach US\$ 1,200 billion by 2023 and US\$ 1,750 billion by 2026. India is poised to become a favourable market for fashion retailers given the following growth drivers for retail

1. Favourable demographics
2. Rise in income and purchasing power
3. Change in consumer mindset
4. Brand consciousness
5. Easy consumer credit and increase in quality product.

Segment wise / Product wise Performance

India is the fifth largest preferred retail destination globally. The sector is experiencing exponential growth, with retail development taking place not just in major cities and metros, but also in tier II and tier III cities. India ranked 73rd in the United Nations Conference on Trade and Development's Business-to-Consumer (B2C) E-commerce Index 2019. Online penetration of retail is expected to reach 10.7% by 2024 versus 4.7% in 2019. The government's focus to improve digital infrastructure in Tier 2 and Tier 3 markets would be favourable to the sector.

Outlook

To resume the growth path, your Company is taking necessary steps such as expanding its e-commerce footprint making deliveries. Your Company is continuously working on various cost-optimization measures including rental renegotiation, closure of unviable stores and digitalization drive across the organization, etc., to eliminate redundancies. Your Company continues to focus on stylish, comfortable and durable quality products so as to be ahead of competition. Your Company is also working aggressively on increasing its reach to customers.

Risks and concerns:

The identified risk and concern before your Company are competitive business environment, changing consumer preferences, cheap and under invoiced imports, inadequate infrastructure, steep increase in rental cost and labour wages, unexpected changes in raw material prices, changes in the customers' shopping preference, foreign currency exposure, large unorganized sector in comparison to organized, lack of skilled labour, increase in environmental issues and inadequate investment are considered as risk factors. Your Company monitors its major risks and concerns at regular intervals. Appropriate steps are taken in consultations with all concerned including the Risk Management Committee and Audit Committee of the Board to mitigate such risks.

Internal Control Systems and adequacy

The Company has proper and adequate internal control systems to ensure that all assets are safeguarded and protected against loss from unauthorized use or disposition and the transactions are authorized, recorded and reported correctly. The internal control system provides for well documented policies, guidelines, authorizations approvals and procedures. The observations arising out of audit are subject to periodic review, compliance and monitoring. The significant observations, made in internal audit reports, along with the status of action thereon are reviewed by the Audit Committee of the Board of Directors on a regular basis for future appropriate action, if deemed necessary

Discussion on financial performance with respect to operational performance.

1. **Total Income:** Nil/-
2. **Share Capital:** The paid-up share capital as on 31st March, 2023 is 50,00,000/- divided into 5,00,000 fully paid-up equity shares of Rs.10/- each.
3. **Net Loss:** 1,34,000 Loss
4. **Earnings Per Share (EPS):** The Earning Per Share for the Financial Year 2022-23 is Rs. (0.27) per

share (Face Value: Rs.10/- each). Your directors are putting continuously efforts to increase the performance of Company and are hopeful that the performance in coming year will improve in faster way.

Material developments in Human Resources / Industrial Relations front, including number of people employed.

Your company recognizes that the human resources are the most crucial factor for achieving sustained growth over the years. The management considers it's highly motivated and passion driven work force as its partner in the growth of the company.

Details of significant changes (i.e. change of 25% or more as compared to the immediately previous financial year) in key financial ratios, along with detailed explanations therefor, including:

Financial Ratios	Formula	Standalone		Deviation (%)	Reasonfor Change
		2022-23	2021-22		
Debtors Turnover Ratio (times)	[Revenue from operations/Average Trade receivables]	NA	NA	NA	
Inventories Turnover Ratio (times)	[COGS/Average Inventories]	NA	NA	NA	
Interest Coverage Ratio (times)	[EBIT/Finance Cost]	NA	NA	NA	
Current Ratio (times)	[Current Asset/Current Liability]	12.20	12.05	1.18%	
Debt Equity Ratio (times)	[Debt/Shareholders Equity]	-5.98	9.23	-35%	Some Part of Debt from Related Party Cleared in Current Year
Operating Profit Margin Ratio (%)	[EBIT/Revenue from Operations]	NA	NA	NA	
Net Profit Margin Ratio (%)	[Profit After Tax#/Revenue from Operations]	NA	NA	NA	
Return on Net Worth (%)	[Profit for the year (before exceptional items and after tax)/Net Worth]	0.14	0.19	-27.55%	No operations in the Company

Disclosure of Accounting Treatment:

Where in the preparation of financial statements, a treatment different from that prescribed in an Accounting Standard has been followed, the fact shall be disclosed in the financial statements, together with the management's explanation as to why it believes such alternative treatment is more representative of the true and fair view of the underlying business transaction.

**For and on behalf of the Board
For SUPRA TRENDS LIMITED**

**Sd/-
Mathamsetty Venkata Krishna Sunil Kumar
Chairman & Managing Director
(DIN: 03597178)**

**Date:28th August, 2023
Place: Hyderabad**

Annexure-IV

PARTICULARS OF EMPLOYEES

[Pursuant to Rule 5(1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014]

- i. The percentage of increase in remuneration of each Director and Chief Financial Officer during the financial year 2022-23, ratio of the remuneration of each Director to the median remuneration of the employees of the Company for the financial year 2022-23 and the comparison of remuneration of each Key Managerial Personnel(KMP) against the performance of the company are as under:

S.No.	Name of Director / KMP and Designation	The ratio of the remuneration of each director to the median remuneration of the employees for the financial year	The Percentage increase in remuneration of each director, CFO, CEO in the financial year
1	Mathamsetty Venkata Krishna Sunil Kumar	NIL	NIL
2	Nuzhat Fatima	NIL	NIL

- a) In the financial year, there was an increase of NIL % in the median remuneration of employees;
- b) There were NIL employees on the rolls of Company as on March 31,2023;
- c) Average percentage increase made in the salaries of employees other than the managerial personnel in the last financial year i.e., 2022-23 was NIL % whereas the decrease/ increase in the managerial remuneration for the same financial year was NIL%.
- d) It is here by affirmed that the remuneration paid is as per the Remuneration Policy for Directors, Key Managerial Personnel and other Employees.

A) Employees in the terms of Remuneration:

S. No.	Employee Name	Designation	Educational qualification	Age	Experience	Date of Joining	Gross remuneration paid per year	Previous employment and designation, If any	No. Shares held, If any
1	Mathamsetty Venkata Krishna Sunil Kumar	Managing Director	Graduation	49	29 years	02/11/2013	Nil	NA	Nil
2	Nuzhat Fatima	CS	ACS	34	5 years	15/06/2022	2,40,0000	NA	Nil

For and on behalf of the Board
For SUPRA TRENDS LIMITED

Sd/-
Mathamsetty Venkata Krishna Sunil Kumar
Chairman & Managing Director
(DIN: 03597178)

Date:28th August, 2023

Place: Hyderabad

CEO/CFO CERTIFICATION

I, Mathamsetty Venkata Krishna Sunil Kumar, Managing Director, to the best of my knowledge and belief, certify that:

- a. I have reviewed the financial statements including cash flow statement (standalone) for the financial year ended March 31, 2023 and to the best of our knowledge and belief:
 - i) these statements do not contain any materially untrue statement or omit any material fact or contain statements that might be misleading;
 - ii) These statements together present a true and fair view of the Company's affairs and are in compliance with existing accounting standards, applicable laws and regulations.
- b. There are, to the best of my knowledge and belief, no transactions entered into by the Company during the year, which are fraudulent, illegal or violative of the Company's code of conduct.
- c. I accept responsibility for establishing and maintaining internal controls for financial reporting and that we have evaluated the effectiveness of internal control systems of the Company pertaining to financial reporting and have disclosed to the auditors and the Audit Committee, deficiencies in the designer operation of such internal controls, if any, of which we are aware and the steps we have taken or propose to take to address these deficiencies.
- d. I have indicated to the auditors and the Audit Committee:
 - i) Significant changes in the internal control over financial reporting during the year;
 - ii) Significant changes in the accounting policies during the year and that the same have been disclosed in the notes to the financial statements; and
 - iii) that there are no instances of significant fraud of which they have become aware of and involvement therein of the management or an employee having a significant role in the Company's internal control system over financial reporting

**For and on behalf of the Board
For SUPRA TRENDS LIMITED**

**Sd/-
Mathamsetty Venkata Krishna Sunil Kumar
Chairman & Managing Director
(DIN: 03597178)**

Date: 28th August, 2023

Place: Hyderabad

INDEPENDENT AUDITOR'S REPORT**TO THE MEMBERS OF SUPRA TRENDS LIMITED****Report on the Audit of the Financial Statements Opinion**

We have audited the accompanying financial statements of **SUPRA TRENDS LIMITED** ("the Company"), which comprise the Balance Sheet as at March 31, 2023, the Statement of Profit and Loss, and the Statement of Cash Flows for the year ended on that date, and a summary of the significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2023 the profit and total comprehensive income, and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit of the financial statements in accordance with the Standards on Auditing specified under section 143(10) of the Act (SAs). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* 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 (ICAI) together with the independence requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules made there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

Key Audit Matters

Key audit matters ('KAM') are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. We have determined that there are no Key audit matters to communicate in our report.

Information Other than the Financial Statements and Auditor's Report Thereon

The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexures to Board's Report, Business Responsibility Report, Corporate Governance and Shareholder's Information, but does not include the financial statements and our auditor's report there on.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion there on.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Management's Responsibility for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these financial statements that give a true and fair view of the financial

position, financial performance, total comprehensive income, and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards referred to in Section 133 of Companies Act 2013, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding 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 financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is 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 management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our responsibility is to express an opinion on these financial statements based on our audit. We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made there under.

We conducted our audit in accordance with the Standards on Auditing specified under section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, 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 financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the Accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

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

- Identify and assess the risks of material misstatement of the financial statements, 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 financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management's 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 statements 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 financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

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.

From the matters communicated with those charged with governance, we determine those matters that were of significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2016, issued by the department of company affairs, in terms of section 143 (11) of the companies Act, 2013, and on the basis of our examination of the books and records as we considered appropriate and according to the information and explanation given to us, we give in the "Annexure B" a statement on the matters specified in paragraph 3 and 4 of the Order, to the extent applicable.
2. As required by section 143(3) of the Companies Act 2013, we report that:
 - a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.
 - b) In our opinion proper books of account as required by law have been kept by the Company so far as appears from our examination of those books.
 - c) The Balance Sheet and Statement of Profit and Loss and Cash flow Statement dealt with by this Report are in agreement with the books of account.
 - d) In our opinion, the aforesaid financials comply with the Accounting Standards specified under of Section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014.

- e) On the basis of written representations received from the directors as on March 31, 2023, and taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2023, from being appointed as a director in terms of sub section (2) of section 164 of the Companies Act, 2013.
- f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate report in “Annexure A”; and
- g) With respect to the other matters to be included in the Auditor’s Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
 - i) There are no pending litigations for or against the Company which would impact its financial position.
 - ii) The Company does not have any derivatives contracts. Further there are no long term contracts for which provisions for any material foreseeable losses is required to be made.
 - iii) There are no amounts pending that are required to be transferred to Investor Education and Protection Fund.

For NSVR & ASSOCIATES LLP.
Chartered Accountants
FRN No.008801S/S200060

Sd/-
Rama Rao Talluri
Partner
M.No:219207

UDIN: 23219207BGSZXA9946

Date: 05.06.2023
Place: Hyderabad.

ANNEXURE “A” TO THE INDEPENDENT AUDITOR’S REPORT

(Referred to in paragraph 1(f) under ‘Report on Other Legal and Regulatory Requirements’ section of our report to the Members of SOPHIA TRAEXPOLIMITED of even date)

Report on the Internal Financial Controls over Financial Reporting under Clause (i) Of Sub-section 3 of Section 143 of the Companies Act, 2013 (“the Act”)

We have audited the internal financial controls over financial reporting of **SUPRA TRENDS LIMITED** (“the Company”) as of March 31, 2023 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Management’s Responsibility for Internal Financial Controls

The Board of Directors of the Company is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to respective company’s policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act,2013.

Auditor’s Responsibility

Our responsibility is to express an opinion on the internal financial controls over financial reporting of the Company based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the “Guidance Note”) issued by the Institute of Chartered Accountants of India and the Standards on Auditing prescribed under Section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor’s judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained, is sufficient and appropriate to provide a basis for our audit opinion on the internal financial controls system over financial reporting of the Company.

Meaning of internal financial Controls over financial reporting

A company’s internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statement for external purpose in accordance with generally accepted accounting principles. A company’s internal financial controls over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles,

and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and(3)provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company’s assets that could have a material effect on the financial statements.

Limitations of Internal Financial Controls over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion:

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31 March 2023, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India

**For NSVR & ASSOCIATES LLP.
Chartered Accountants
FRN No.008801S/S200060**

**Sd/-
Rama Rao Talluri
Partner
M.No:219207
UDIN: 23219207BGSZXA9946**

**Date: 05.06.2023
Place: Hyderabad.**

ANNEXURE 'B' TO THE INDEPENDENT AUDITOR'S REPORT

(Referred to in paragraph 1 under 'Report on Other Legal and Regulatory Requirements' section of our report to the Members of SUPRA TRENDS LIMITED of even date)

To the best of our information and according to the explanations provided to us by the Company and the books of account and records examined by us in the normal course of audit, we state that

- i. The company does not have any Property, Plant and equipment, hence reporting under clause 3(i) is not applicable.
- ii. (a) The company does not have any inventory and hence reporting under clause 3(ii)(a) is not applicable.
(b) The Company has not been sanctioned working capital limits in excess of ¹ 5 crore, in aggregate, at any points of time during the year, from banks or financial institutions on the basis of security of current assets and hence reporting under clause 3(ii)(b) of the Order is not applicable.
- iii. According to the information and explanations given to us and on the basis of our examination of the books of account, the Company has not granted any loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or other parties listed in the register maintained under Section 189 of the Companies Act, 2013. Consequently, the provisions of clauses iii (a), (b) and (c) of the order are not applicable to the Company.
- iv. The company has not advanced any loans, guarantees to directors of the company. Hence these clause is not applicable to the company.
- v. The Company has not accepted any deposits from the public and hence the directives issued by the Reserve Bank of India and the provisions of Sections 73 to 76 or any other relevant provisions of the Act and the Companies (Acceptance of Deposit) Rules, 2015 with regard to the deposits accepted from the public are not applicable.
- vi. As per information & explanation given by the management, maintenance of cost records has not been specified by the Central Government under sub-section (1) of section 148 of the Companies Act, 2013.
- vii. In respect of statutory dues:
 - (a) In our opinion, the Company has generally been regular in depositing undisputed statutory dues, including Goods and Services tax, Provident Fund, Employees' State Insurance, Income Tax, Sales Tax, Service Tax, duty of Custom, duty of Excise, Value Added Tax, Cess and other material statutory dues applicable to it with the appropriate authorities. There were no undisputed amounts payable in respect of Goods and Service tax, Provident Fund, Employees' State Insurance, Income Tax, Sales Tax, Service Tax, duty of Custom, duty of Excise, Value Added Tax, Cess and other material statutory dues in arrears as at March 31, 2023 for a period of more than six months from the date they became payable.
 - (b) There are no disputed dues Pending as on March 31,2023.
- viii. There were no transactions relating to previously unrecorded income that have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961).
- ix. The Company has not defaulted in repayment of Loans or borrowings from any lender. Hence reporting under clause 3(ix)(a) of the Order is not applicable.
 - (a) The Company has not been declared willful defaulter by any bank or financial institution or government or any government authority.
 - (b) The Company has not taken any term loan during the year and there are no outstanding term loans

- at the beginning of the year and hence, reporting under clause 3(ix)(c) of the Order is not applicable.
- (c) On an overall examination of the financial statements, Company has not raised fund any funds during the Year. Hence, this clause is not applicable.
- (d) On an overall examination of the financial statements of the Company, the Company has not taken any funds from any entity or person on account of or to meet the obligations.
- (e) The Company has not raised any loans during the year and hence reporting on clause 3(ix)(f) of the Order is not applicable.
- x. The Company has not raised moneys by way of initial public offer or further public offer (including debt instruments) during the year and hence reporting under clause 3(x)(a) of the Order is not applicable.
- During the year, the Company has not made any preferential allotment or private placement of shares or convertible debentures (fully or partly or optionally) and hence reporting under clause 3(x)(b) of the Order is not applicable.
- xi. No fraud by the Company and no material fraud on the Company has been noticed or reported during the year.
- No report under sub-section (12) of section 143 of the Companies Act has been filed in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government, during the year and up to the date of this report.
- No whistle blower complaints received by the Company during the year (and upto the date of this report)
- xii. The Company is not a Nidhi Company and hence reporting under clause (xii) of the Order is not applicable.
- xiii. In our opinion, the Company is in compliance with Section 188 of the Companies Act, 2013 with respect to applicable transactions with the related parties and the details of related party transactions have been disclosed in the financial statements as required by the applicable accounting standards.
- xiv. In our opinion the Company has an adequate internal audit system commensurate with the size and the nature of its business.
- xv. In our opinion during the year the Company has not entered into any non-cash transactions with its directors or persons connected with its directors. and hence provisions of section 192 of the Companies Act, 2013 are not applicable to the Company.
- xvi. In our opinion, the Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934. Hence, reporting under clause 3(xvi)(a), (b) and (c) of the Order is not applicable.
- In our opinion, there is no core investment company within the Group (as defined in the Core Investment Companies (Reserve Bank) Directions, 2016) and accordingly reporting under clause 3(xvi)(d) of the Order is not applicable.
- xvii. The Company has incurred cash losses during the financial year covered by our audit and the immediately preceding financial year.
- xviii. There has been resignation of the statutory auditors of the Company during the year and new auditors have been appointed.
- xix. On the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, the auditor's knowledge of the Board of Directors and management plans, we are Opinion that no material uncertainty

exists as on the date of the audit report that company is capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date.

xx. Transfer to fund specified under Schedule VII of Companies Act, 2013 not applicable to the company.

For NSVR & ASSOCIATES LLP.
Chartered Accountants
FRN No.008801S/S200060

Sd/-
Rama Rao Talluri
Partner
M.No:219207
UDIN: 23219207BGSZXA9946

Date: 05.06.2023
Place: Hyderabad.

Balance Sheet as at 31st March 2023			
(Amount Rs. in Lakhs, otherwise stated)			
Particulars	Note No.	As at March 31, 2023	As at March 31, 2022
ASSETS			
(1) Non-current assets			
a) Property, plant and Equipment and Intangible assets			
(i) Property, Plant and Equipment		-	-
(ii) Intangible Assets		-	-
b) Right of Use Asset		-	-
c) Capital Work in Progress		-	-
d) Financial Assets			
(i) Investments		-	-
(ii) Loans		-	-
(iii) Other Non current Financial Assets		-	-
e) Deferred Tax Assets (Net)		-	-
f) Other Non current Assets		-	-
Total Non current Assets		-	-
(2) Current assets			
a) Inventories		-	-
b) Financial assets			
(i) Trade receivables	2.1	14.06	18.42
(ii) Cash and cash equivalent	2.2	4.14	13.56
(iii) Bank Balance other than (ii) above		-	-
(iv) Other financial assets	2.3	252.98	356.12
c) Other current assets	2.4	1.14	1.14
Total Current Assets		272.32	389.24
Total Assets		272.32	389.24
EQUITY AND LIABILITIES			
EQUITY			
a) Equity Share Capital	2.5	50.00	50.00
b) Other Equity	2.6	-100.17	-93.35
		-50.17	-43.35
LIABILITIES			
1) Non-current liabilities			
a) Financial Liabilities			
(i) Borrowings	2.7	300.16	400.31
(ia) Lease Liabilities		-	-
(ii) ther Financial Liabilities		-	-
b) Provisions		-	-
c) Deferred Tax Liabilities(Net)		-	-
d) Other Non Current Liabilities		-	-
Total Non current Liabilities		300.16	400.31
2) Current liabilities			
a) Financial Liabilities			
i) Borrowings	2.8	15.81	21.16
ia) Lease Liabilities		-	-
ii) Trade Payables	2.9	2.31	6.83
iii) Other Current Financial Liabilities	2.10	4.20	4.30
b) Other current liabilities		-	-
c) Provisions		-	-
d) Current Tax Liabilites (Net)		-	-
Total Current Liabilities		22.33	32.29
Total Liabilities		272.32	389.24

As per our report of even date
For NSVR & ASSOCIATES LLP
Chartered Accountants
FRN: 008801S/S200060

For and on behalf of Board
SUPRA TRENDS LIMITED

Sd/-
Rama Rao Talluri
Partner
M.No.219207
UDIN: 23219207BGSZX9946

Sd/-
MVK Sunil Kumar
Director
DIN:03597178

Sd/-
Nuzhat Fatima
Company Secretary

Place : Hyderabad
Date : 05/06/2023

Statement of Profit and Loss for the Year Ended 31st March 2023			
(Amount Rs. in Lakhs, otherwise stated)			
Particulars	Note. No	For The Year Ended 31.03.2023	For The Year Ended 31.03.2022
Income			
Revenue from operations		-	-
Total Revenue from operations		-	-
Other income		-	-
Total Income		-	-
Expenses			
Purchase of Stock in trade		-	-
Changes in Inventories of Stock in trade		-	-
Employee benefits expense	2.11	1.70	.54
Finance costs			
Depreciation and amortization expense			
Other expenses	2.12	5.11	7.59
Total Expenses		6.81	8.13
Profit before tax		-6.81	-8.13
Tax expense			
(1) Current tax		-	-
(2) Deferred tax		-	-
Net Profit/(Loss) for the Period		-6.81	-8.13
Other comprehensive income (OCI)			
(a) (i) Items that will not be reclassified to profit or loss		-	-
(a) (ii) Tax on items that will not be reclassified to profit or Loss			
(b) (i) Items that will be reclassified to profit or loss		-	-
(b) (ii) Income tax relating to items that will be reclassified to profit or loss			
Total Other Comprehensive income		-	-
Total Comprehensive income		-6.81	-8.13
Earnings per share			
Basic earnings per share of Rs.10/-each		-1.36	1.63
Diluted earnings per share of Rs.10/- each		-1.36	1.63

As per our report of even date
For NSVR & ASSOCIATES LLP
Chartered Accountants
FRN: 008801S/S200060

Sd/-
Rama Rao Talluri
Partner
M.No.219207
UDIN: 23219207BGSZXA9946

Place : Hyderabad
Date : 05/06/2023

For and on behalf of Board
SUPRA TRENDS LIMITED

Sd/-
MVK Sunil Kumar
Director
DIN:03597178

Sd/-
Nuzhat Fatima
Company Secretary

Cash Flow Statement For the Period Ended 31st March 2023		
(Amount Rs. in Lakhs, otherwise stated)		
Particulars	As at March 31, 2023	As at March 31, 2022
A. CASH FLOWS FROM OPERATING ACTIVITIES:		
Net profit before taxation, and extraordinary items	-6.81	-8.13
Adjusted for :		
Interest debited to P&L A/c		
Depreciation	-	-
Operating profits before working capital changes	-6.81	-8.13
Changes in current assets and liabilities		
Inventories	-	-
Trade Receivable	4.35	-
Other Current Assets	103.15	1.00
Current liabilities	-9.96	-7.13
Cash generated from operations	90.73	-7.13
Income tax paid	-	-
Net cash generated from operating activities	90.73	-7.13
B. CASH FLOWS FROM INVESTING ACTIVITIES:		
Purchase of fixed assets and change in capital wip	-	-
Long Term Loans and advances	-	-
Investment in Equity Shares		
Net cash used in investing activities	-	-
C. CASH FLOWS FROM FINANCING ACTIVITIES:		
Secured and Unsecured Loans	-100.15	20.00
Interest paid	-	-
Increase in share Capital		
Net cash generated in financing activities	-100.15	20.00
D. Net increase / (decrease) in cash and cash equivalents	-9.42	12.87
E. Cash and cash equivalents at the beginning of the year	13.56	.68
F. Cash and cash equivalents at the end of the year	4.14	13.56

As per our report of even date
For NSVR & ASSOCIATES LLP
Chartered Accountants
FRN: 008801S/S200060

Sd/-
Rama Rao Talluri
Partner
M.No.219207
UDIN: 23219207BGSZXA9946

Place : Hyderabad
Date : 05/06/2023

For and on behalf of Board
SUPRA TRENDS LIMITED

Sd/-
MVK Sunil Kumar
Director
DIN:03597178

Sd/-
Nuzhat Fatima
Company Secretary

1. NOTES TO FINANCIAL STATEMENTS**SUPRA TRENDS LIMITED****DESCRIPTION OF THE COMPANY AND SIGNIFICANT ACCOUNTING POLICIES****A. General Information**

Supra Trends Limited (the company) is engaged in Apparels and Footwear and also services incidental there to. The Company is a public limited company incorporated and domiciled in India and has its registered office at Barkatpura, Hyderabad, Telangana. The Company has its primary listings on the Bombay Stock Exchange. The principal accounting policies applied in the preparation of the financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Basis of preparation and presentation of Financial Statements

The financial statements of SUPRA TRENDS LIMITED (“Supra” or “the Company”) have been prepared and presented in accordance with the Indian Accounting Standards (“Ind AS”) notified under the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) Amendment Rules, 2016.

Basis of Measurement

These financial statements have been prepared on the historical cost convention and on an accrual basis, except for certain impairment of trade receivables as per expected credit loss model in balance sheet.

All assets and liabilities are classified into current and non-current based on the operating cycle of less than twelve months or based on the criteria of realisation/settlement within twelve months period from the balance sheet date.

B. Use of estimates and judgments

The preparation of financial statements in conformity with Ind AS requires management to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. These estimates and associated assumptions are based on historical experiences and various other factors that are believed to be reasonable under the circumstances. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which the estimates are revised and in any future periods affected. In particular, the areas involving critical estimates or Judgments are:

i) Provision and contingencies

Provisions and contingencies are based on the Management’s best estimate of the liabilities based on the facts known at the balance sheet date.

ii) Fair valuation

Fair value is the market-based measurement of observable market transaction or available market information.

C. Functional and presentation currency

These financial statements are presented in Indian rupees, which is also the functional currency of the Company. All financial information presented in Indian rupees has been rounded to the nearest rupees.

D. Current and noncurrent classification

All the assets and liabilities have been classified as current or noncurrent as per the Company's normal operating cycle and other criteria set out in the Schedule III to the Companies Act, 2013 and Ind AS 1, Presentation of financial statements.

Assets: An asset is classified as current when it satisfies any of the following criteria:

- It is expected to be realized in, or is intended for sale or consumption in, the Company's normal operating cycle;
- It is held primarily for the purpose of being traded;
- It is expected to be realized within twelve months after the reporting date; or
- It is cash or cash equivalent unless it is restricted from being exchanged or used to settle a liability for at least twelve months after the reporting date.

Liabilities: A liability is classified as current when it satisfies any of the following criteria:

- It is expected to be settled in the Company's normal operating cycle;
- It is held primarily for the purpose of being traded;
- It is due to be settled within twelve months after the reporting date; or
- The Company does not have an unconditional right to defer settlement of the liability for at least twelve months after the reporting date. Terms of a liability that could, at the option of the counterparty, result in its settlement by the issue of equity instruments do not affect its classification.

Current assets/ liabilities include the current portion of noncurrent assets/ liabilities respectively. All other assets/ liabilities are classified as noncurrent. Deferred tax assets and liabilities are always disclosed as non-current.

Significant Accounting Policies**1) Inventories**

Inventories consist of goods and are measured at the lower of cost and net realisable value. The cost of inventories is based on the weighted average method. Cost includes expenditures incurred in acquiring the inventories, production or conversion costs and other costs incurred in bringing them to their existing location and condition. In the case of finished goods and work-in-progress, cost includes an appropriate share of overheads based on normal operating capacity. Stores and spares, that do not qualify to be recognised as property, plant and equipment, consists of packing materials, engineering spares (such as machinery spare parts) and consumables which are used in operating machines or consumed as indirect materials in the manufacturing process. Net realisable value is the estimated selling price in the ordinary course of business, less the estimated costs of completion and selling expenses.

2) Impairment of non-financial assets

The carrying amounts of the Company's non-financial assets, other than inventories and deferred tax assets are reviewed at each reporting date to determine whether there is any indication of impairment. If any such indication exists, then the asset's recoverable amount is estimated. For goodwill and intangible assets that have indefinite lives or that are not yet available for use, an impairment test is performed each year at March 31.

The recoverable amount of an asset or cash-generating unit (as defined below) is the greater of its value in use and its fair value less costs to sell. In assessing value in use, the estimated future cash

flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset or the cash-generating unit. For the purpose of impairment testing, assets are grouped together into the smallest group of assets that generates cash inflows from continuing use that are largely independent of the cash inflows of other assets or groups of assets (the “cash-generating unit”).

An impairment loss is recognized in the statement of profit and loss if the estimated recoverable amount of an asset or its cash-generating unit is lower than its carrying amount. Impairment losses recognized in respect of cash-generating units are allocated first to reduce the carrying amount of any goodwill allocated to the units and then to reduce the carrying amount of the other assets in the unit on a pro-rata basis.

An impairment loss in respect of goodwill is not reversed. In respect of other assets, impairment losses recognized in prior periods are assessed at each reporting date for any indications that the loss has decreased or no longer exists. An impairment loss is reversed if there has been a change in the estimates used to determine the recoverable amount. An impairment loss is reversed only to the extent that the asset’s carrying amount does not exceed the carrying amount that would have been determined, net of depreciation or amortization, if no impairment loss had been recognized.

3) Cash & Cash Equivalents

Cash and bank balances comprise of cash balance in hand, in current accounts with banks, demand deposit, short-term deposits, Margin Money deposits and unclaimed dividend accounts. For this purpose, “short-term” means investments having maturity of three months or less from the date of investment. Bank overdrafts that are repayable on demand and form an integral part of our cash management are included as a component of cash and cash equivalents for the purpose of the statement of cash flows. The Margin money deposits and unclaimed dividend balances shall be disclosed as restricted cash balances.

4) Employee Benefits

Short term employee benefits

Short-term employee benefits are expensed as the related service is provided. A liability is recognised for the amount expected to be paid if the Company has a present legal or constructive obligation to pay this amount as a result of past service provided by the employee and the obligation can be estimated reliably.

Termination benefits

Termination benefits are recognized as an expense when the Company is demonstrably committed, without realistic possibility of withdrawal, to a formal detailed plan to either terminate employment before the normal retirement date, or to provide termination benefits as a result of an offer made to encourage voluntary redundancy. Termination benefits for voluntary redundancies are recognized as an expense if the Company has made an offer encouraging voluntary redundancy, it is probable that the offer will be accepted, and the number of acceptances can be estimated reliably.

5) Provisions, contingent liabilities and contingent assets

A provision is recognised if, as a result of a past event, the Company has a present legal or constructive obligation that can be estimated reliably, and it is probable that an outflow of economic benefits will be required to settle the obligation. If the effect of the time value of money is material, provisions are determined by discounting the expected future cash flows at a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability. Where discounting is used, the increase in the provision due to the passage of time is recognized as a finance cost.

Contingent liabilities

A disclosure for a contingent liability is made when there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources. Where there is a possible obligation or a present obligation in respect of which the likelihood of outflow of resources is remote, no provision or disclosure is made.

Contingent assets

Contingent assets are not recognised in the financial statements. However, contingent assets are assessed continually and if it is virtually certain that an inflow of economic benefits will arise, the asset and related income are recognised in the period in which the change occurs.

6) Revenue Recognition**Sale of goods and services****Sale of goods**

Revenue from the sale of goods shall be recognized when all the following conditions have been satisfied: (a) the entity has transferred to the buyer the significant risks and rewards of ownership of the goods; (b) the entity retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold; (c) the amount of revenue can be measured reliably; (d) it is probable that the economic benefits associated with the transaction will flow to the entity; and (e) the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Rendering of services

When the outcome of a transaction involving the rendering of services can be estimated reliably, revenue associated with the transaction shall be recognized by reference to the stage of completion of the transaction at the end of the reporting period.

7) Tax Expenses

Tax expense consists of current and deferred tax.

Income Tax

Income tax expense is recognized in the statement of profit and loss except to the extent that it relates to items recognized directly in equity, in which case it is recognized in equity. Current tax is the expected tax payable on the taxable income for the year, using tax rates enacted or substantively enacted at the reporting date, and any adjustment to tax payable in respect of previous years.

Deferred Tax

Deferred tax is recognised using the balance sheet method, providing for temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and the amounts used for taxation purposes. Deferred tax is measured at the tax rates that are expected to be applied to the temporary differences when they reverse, based on the laws that have been enacted or substantively enacted by the reporting date. Deferred tax assets and liabilities are offset if there is a legally enforceable right to offset current tax liabilities and assets, and they relate to income taxes levied by the same tax authority on the same taxable entity, or on different tax entities, but they intend to settle current tax liabilities and assets on a net basis or their tax assets and liabilities will be realised simultaneously.

A deferred tax asset is recognized to the extent that it is probable that future taxable profits will be available against which the temporary difference can be utilized. Deferred tax assets are reviewed at

each reporting date and are reduced to the extent that it is no longer probable that the related tax benefit will be realized.

Dividend distribution tax arising out of payment of dividends to shareholders under the Indian Income tax regulations is not considered as tax expense for the Company and all such taxes are recognized in the statement of changes in equity as part of the associated dividend payment.

8) Earnings Per Share

The Company presents basic and diluted earnings per share (“EPS”) data for its ordinary shares. Basic earnings per share is computed by dividing the net profit after tax by the weighted average number of equity shares outstanding during the period. Diluted earnings per share is computed by dividing the profit after tax by the weighted average number of equity shares considered for deriving basic earnings per share and also the weighted average number of equity shares that could have been issued upon conversion of all dilutive potential equity shares.

9) Trade receivables

Trade receivables are initially recognized at fair value and subsequently measured at amortised cost using effective interest method, less provision for impairment.

10) Trade and other payables

These amounts represent liabilities for goods and services provided to the Company prior to the end of the financial year which are unpaid. The amounts are unsecured and are presented as current liabilities unless payment is not due within twelve months after the reporting period. They are recognized initially at fair value and subsequently measured at amortized cost using the effective interest method.

As per our report of even date
For NSVR & ASSOCIATES LLP
Chartered Accountants
FRN: 008801S/S200060

Sd/-
Rama Rao Talluri
Partner
M.No.219207
UDIN: 23219207BGSZXA9946

Place : Hyderabad
Date : 05/06/2023

For and on behalf of Board
SUPRA TRENDS LIMITED

Sd/-
MVK Sunil Kumar
Director
DIN:03597178

Sd/-
Nuzhat Fatima
Company Secretary

Note No.2.1 Trade Receivable

(Amount Rs. in Lakhs, otherwise stated)

Particulars	As at 31.03.2023	As at 31.03.2022
Trade Receivable Considered good unsecured	14.06	18.42
Total	14.06	18.42

Particulars	Trade Receivable Outstanding as at March 31,2023						Total
	Not due	Less than 6 months	6 months - 1 year	1-2 Years	2 - 3 years	More than 3 years	
Undisputed Trade receivables -considered good	-	-	-	-	-	14.06	14.06
Undisputed Trade Receivables - which have signifiant increase in Credit risk	-	-	-	-	-	-	-
Undisputed Trade Receivables -Credit impaired	-	-	-	-	-	-	-
Disputed Trade Receivables -Considered good	-	-	-	-	-	-	-
Disputed Trade Receivables - which have signifiant increase in Credit risk	-	-	-	-	-	-	-
Disputed Trade Receivables -Credit impaired	-	-	-	-	-	-	-
Total	-	-	-	-	-	14.06	14.06

Particulars	As at 31.03.2023	As at 31.03.2022
Note No.2.2 Cash and Cash Equivalents		
Balance with Banks		
-on Current Accounts	4.14	13.40
Cash on Hand	-	.16
Total	4.14	13.56
Note No.2.3 Other Financial Assets		
Other Loans and Advances	252.98	356.12
Total	252.98	356.12
Note No.2.4 Other Current Assets		
GST Input	1.14	1.14
Advances to Employees	-	-
Other Loans and Advances	-	-
Prepaid Expenses	-	-
T.D.S.Receivable	-	-
Total	1.14	1.14

Notes to financial statements for the year ended
(Amount Rs. in Lakhs, otherwise stated)

Particulars	As At 31.03.2023	As At 31.03.2021
Note 2.5		
Share Capital :		
a) Authorised share Capital 50,00,000 Equity shares of Rs. 10/- each. (Previous Year 50,00,000 Equity shares of Rs.10/- each	500.00	500.00
	500.00	500.00
Issued, Subscribed and Paid Up 5,00,000 Equity shares of Rs. 10/- each. (Previous Year 5,00,000 Equity shares of Rs.10/- each	50.00	50.00
Total	50.00	50.00
a) Rights attached to Equity Shareholders		
The Company has a single class of equity shares. Accordingly, all equity shares rank equally with regard to dividends and share in the Company's residual assets. The equity shares are entitled to receive dividend as declared from time to time. The voting rights of an equity shareholder on a poll (not on show of hands) are in proportion to its share of the paid-up equity capital of the Company. On winding up of the Company, the holders of the equity shares will be entitled to receive the residual assets of the Company, after distribution of all preferential amounts (if any) in proportion to the number of equity shares held.		
b) Reconciliation of the number of shares outstanding in numbers		
Opening Balance	500,000	500,000
Issued During the year	-	-
Cancelled during the year	-	-
Closing Balance	500,000	500,000

c) Shareholders' holding more than 5 percent equity shares

Particulars	2022-23		2021-22	
	No of Shares	% of Holding	No of Shares	% of Holding
Name of the Shareholder				
D.Veda Reddy	55,950	11.19%	55,950	11.19%
APIDC Ltd	25,000	5.00%	25,000	5.00%

Particulars	(Amount Rs. in Lakhs, otherwise stated)						
	Securities Premium Reserve	General Reserve	Capital Reserve	Share Options Outstanding Account	Other Comprehensive Income	Retained Earnings	Total
Balance at 1st April 2021			-			-85.23	-85.23
Changes In Accounting Policy Or Prior Period Errors							
Restated Balance at the beginning of the Current reporting Period							
Total Comprehensive Income for the Current Year						-8.13	-8.13
Dividends							
Transfer to retained Earnings							
Actuarial gain/(loss) on post-employment benefit obligations, net of tax benefit							
Balance at 31 March 2022	-	-	-	-	-	-93.35	-93.35
Balance at 31 March 2022							
Changes In Accounting Policy Or Prior Period Errors							
Restated Balance at the beginning of the Current reporting Period							
Total Comprehensive Income for the Current Year						-6.81	-6.81
Dividends							
Transfer to retained Earnings							
Actuarial gain/(loss) on post-employment benefit obligations, net of tax benefit							
Balance at 31 March 2023	-	-	-	-	-	-100.17	-100.17

Notes to financial statements for the year ended
(Amount Rs. in Lakhs, otherwise stated)

Particulars	As At 31.03.2022	As At 31.03.2021
Note No.2.7 Long Term Borrowings		
Rich N Rich Finance and Holding Ltd	5.12	10.12
Wow Mart Retail Pvt Ltd	20.00	20.00
Loans and Advances from Related Parties	275.04	370.19
Total	300.16	400.31
Note No.2.8 Short Term Borrowings		
Short term Borrowings	5.59	5.94
Current Liabilities	1.39	1.39
Other Financial Liabilities	8.83	13.83
Total	15.81	21.16
Note No.2.9 Trade Payable		
Trade Payables for Goods and Services	-	-
Creditors for expenses	2.31	6.83
Total	2.31	6.83

Particulars	Trade Payable Outstanding at at March 31, 2023				
	Less than 6 months	1-2 years	2-3 Years	More than 3 years	Total
(i) MSME	-	-	-	-	-
(ii) Others	-	-	-	2.31	2.31
(iii) Disputed Dues-MSME	-	-	-	-	-
(iv) Disputed Dues -Others	-	-	-	-	-
Total	-	-	-	2.31	2.31

Particulars	As At 31.03.2022	As At 31.03.2021
Note No.2.10 Other Current Financial Liabilities		
Audit fee payable	2.54	2.04
Salaries Payable	.04	.64
Other Expenses Payables	1.52	1.52
TDS Payable	.10	.10
Total	4.20	4.30

Notes to financial statements for the year ended		
(Amount Rs. in Lakhs, otherwise stated)		
Particulars	For The Peroid Ended 31.03.2023	For The Peroid Ended 31.03.2022
Note No.2.11 Employee Benefit Expense		
Salaries.allowances and benefits to employees	1.70	.54
Contribution to Provident fund and other funds	-	-
Managerial Remuneration	-	-
Staff Welfare Expenses	-	-
Total	1.70	.54
Note No.2.12 Other expenses		
Bank Charges	.02	.29
Professional & Consultancy Charges	-	.50
Statutory Expenses	4.59	3.96
Depository Fee	-	2.34
Payment to Auditor :		
Other Audit Fee	-	-
As Statutory Audit fee	.50	.50
As Tax Audit fee	-	-
Total	5.11	7.59

Notes to financial statements for the year ended

(Amount Rs. in Lakhs, otherwise stated)

Particulars	As At 31.03.2023	As At 31.03.2022
Ratios as per the Schedule III requirements		
a) Current Ratio = Current Assets divided by Current Liabilities		
Current Assets	272.32	389.24
Current Liabilities	22.33	32.29
Ratio	12.20	12.05
% Change from previous year	1.18%	0.22%
Reason for change more than 25%: NA		
b) Debt Equity ratio = Total debt divided by Total equity where total debt refers to sum of current & non current borrowings		
Total Debt	300.16	400.31
Shareholders equity	-50.17	-43.35
Ratio	-5.98	-9.23
% Change from previous year	-35%	-14%
Reason for change more than 25%: Some Part of Debt from Related Party Cleared in Current Year		
c) Debt Service Coverage Ratio = Earnings available for debt services divided by Total interest and principal repayments		
Profit after tax	-6.81	-8.13
Add: Non cash operating expenses and finance cost		
-Depreciation and amortizations	-	-
-Finance cost	-	-
Earnings available for debt services	-6.81	-8.13
Interest cost on borrowings	-	-
Principal repayments	-	-
Total Interest and principal repayments	-	-
Ratio	NA	NA
% Change from previous year	NA	NA
Reasons for change more than 25%: NA		
d) Return on Equity Ratio = Net profit after tax divided by Equity		
Net profit after tax	-6.81	-8.13
Average Shareholder's equity	-50.17	-43.35
Ratio	13.58%	18.74%
Change in basis points (bps) from previous year	-516	-521
% Change from previous year	-28%	-22%
Reason for change more than 25%: Current Year Loss accumulated		

Notes to financial statements for the year ended

(Amount Rs. in Lakhs, otherwise stated)

Particulars	As At 31.03.2023	As At 31.03.2022
e) Inventory Turnover Ratio = Cost of goods sold or sales divided by average inventory		
Cost of goods sold or sales	-	-
Average inventory	-	-
Inventory Turnover Ratio	NA	NA
% Change from previous year	NA	NA
Reason for change more than 25%:		
f) Trade Receivables turnover ratio = Net Credit Sales divided by Closing average trade receivables		
Credit Sales	-	-
Average Trade Receivables	14.06	18.42
Ratio	-	-
% Change from previous year	NA	NA
Reason for change more than 25%: NA		
g) Trade payables turnover ratio = Net Credit purchases divided by average trade payables		
Credit Purchases	-	-
Average Trade Payables	2.31	6.83
Ratio	-	-
% Change from previous year	NA	NA
Reason for change more than 25%: NA		
h) Net capital Turnover Ratio = Net Sales divided by Working capital whereas net working capital= current assets - current liabilities		
Net Sales	-	-
Working Capital	249.99	356.95
Ratio	-	-
% Change from previous year	NA	NA
Reason for change more than 25%: NA		
i) Net profit ratio = Net profit after tax divided by Net Sales		
Net profit after tax	-6.81	-8.13
Net Sales	-	-
Ratio NA	NA	NA
Change in basis points (bps) from previous year	NA	NA
% Change from previous year	NA	NA
Reason for change more than 25%: NA		

Notes to financial statements for the year ended

(Amount Rs. in Lakhs, otherwise stated)

Particulars	As At 31.03.2023	As At 31.03.2022
j) Return on Capital employed (pre cash)=Earnings before interest and taxes(EBIT) divided by Capital Employed(pre cash)		
Profit before tax (A)	-6.81	-8.13
Finance Costs (B)	-	-
Other Income (C)		
EBIT (D) = (A)+(B)-(C)	-6.81	-8.13
Capital Employed (Pre Cash) (J)=(E)-(F)-(G)-(H)-(I)	245.86	343.39
Total Assets (E)	272.32	389.24
Current Liabilities (F)	22.33	32.29
Current Investments (G)	.00	.00
Cash and Cash equivalents (H)	4.14	13.56
Bank balances other than cash and cash equivalents (I)	-	-
Ratio (D)/(J)	-2.77%	-2.37%
Change in basis points (bps) from previous year	-40	8
% Change from previous year	17%	-3%
Reason for change more than 25%: NA		

SUPRA TRENDS LIMITED

CIN: L17121TG1987PLC007120

Regd. Office: 112, A Block, Paragon VenkatadriApts, 3-4-812, Barkatpura, Hyderabad, India

ATTENDANCE SLIP FOR ANNUAL GENERAL MEETING

(To be surrendered at the venue of the meeting)

I certify that I am a registered shareholder/proxy/representative for the registered shareholder(s) of Supra Trends Limited.

I hereby record my presence at the 36th Annual General Meeting of the Members of Supra Trends Limited will be held on Saturday, 30th September, 2023 at 11.00 A.M at Mahila Bhavan, Road Number 2, Maruthi Nagar, Kothapet, Hyderabad, 500060, Telangana, India.

DP ID*	Reg. folio no.
Client ID*	No of shares

*Applicable if shares are held in electronic form

Name and Address of Member

Signature of Shareholder
Representative (Please Specify)

SUPRA TRENDS LIMITED
CIN: L17121TG1987PLC007120

Regd. Office: 112, A Block, Paragon VenkatadriApts, 3-4-812, Barkatpura, Hyderabad, India

FORM NO. MGT-11
PROXY FORM

[Pursuant to section 105(6) of the Companies Act, 2013 and rule 19(3) of the Companies (Management and Administration) Rules, 2014]

CIN	L17121TG1987PLC007120
Name of the Company	SUPRA TRENDS LIMITED
Registered Office	112, A BLOCK, PARAGON VENKATADRI APTS, 3-4-812, BARKATPURA, HYDERABAD TG 500027, India
Name of the Member	
Registered Address	
Email ID	
Folio No/ Client ID	DPID.:

I/We, being the member(s) of shares of the above-named company, hereby appoint

(1) Name : _____
Address : _____

E-mail ID : _____ Signature: _____
or failing him/her

(2) Name : _____
Address : _____

E-mail ID : _____ Signature: _____
or failing him/her

As my/our proxy to attend and vote (on a poll) for me/us and on my/our behalf at the 36th Annual General Meeting of the Members of Supra Trends Limited will be held on Saturday, 30th September, 2023 at 11.00 A.M at Mahila Bhavan, Road Number 2, Maruthi Nagar, Kothapet, Hyderabad, 500060, Telangana, India.

S. No	Resolutions	For	Against
1	To receive, consider and adopt the audited financial statements of the Company for the year ended March 31, 2023, together with the Reports of the Board of Directors and the Auditors thereon.		
2	To appoint a director in the place of Mr. MVK Sunil Kumar (DIN:03597178) who retires by rotation and being eligible, offers himself for reappointment as a director		
3	Consider and approve to reclassify the Promoters of the Company as Public Shareholders		

Affix Revenue Stamp

Signature of shareholder:

Signature of Proxy holder(s):

Note: This form of proxy in order to be effective should be duly completed and deposited at the Registered Office of the Company, not less than 48 hours before the commencement of the Meeting.

Form No. MGT-12

POLLING PAPER

[Pursuant to Section 109(5) of the Companies Act, 2013 and Rule 21(1)(c) of the Companies (Management and Administration) Rules, 2014]

SUPRA TRENDS LIMITED
(CIN: L17121TG1987PLC007120)

Registered Office: 112, A Block, Paragon Venkatadri Apts, 3-4-812, Barkatpura, Hyderabad
Telangana 500027 India.

BALLOT PAPER

1. Name of the First Named Shareholder (in block letters)
2. Postal address:
3. Registered Folio No./*Client ID No.
(*Applicable to investors holding shares in dematerialized form)
4. Class of Share(s)

I hereby exercise my vote in respect of Ordinary/Special Resolution enumerated below by recording my assent or dissent to the said Resolution in the following manner:

S. No	Resolutions	For	Against
1	To receive, consider and adopt the audited financial statements of the Company for the year ended March 31, 2023, together with the Reports of the Board of Directors and the Auditors thereon.		
2	To appoint a director in the place of Mr. MVK Sunil Kumar (DIN:03597178) who retires by rotation and being eligible, offers himself for reappointment as a director		
3	Consider and approve to reclassify the Promoters of the Company as Public Shareholders		

Affix
Revenue
Stamp

Date:
Place: Hyderabad

ROUTE MAP TO AGM VENUE

