

SUPRA TRENDS LIMITED

Date: 14th February, 2025

To,
The Corporate Relations Department,
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai-400001.
Dear Sir/Madam,

Sub: Integrated Filing (Financial) for the quarter and nine-month period ended December 31, 2024.

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P /2024/185 dated December 31, 2024, read with BSE Circular No. 20250102-4 and NSE Circular No. NSE/CML/2025/02 dated January 2, 2025, we are submitting herewith the Integrated Filing (Financial) for the quarter ended December 31, 2024.

In this connection, we hereby submit the following:

- a) Financial Results – **Enclosed**
- b) Statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc. – **Enclosed**
- c) Disclosure of outstanding default on loans and debt securities- **Not Applicable**
- d) Format for disclosure of related party transactions (applicable only for half-yearly filings i.e., 2nd and 4th quarter) – **Not Applicable**
- e) Statement on impact of audit qualifications (for audit report with modified opinion) submitted along with annual audited financial results (applicable only for Annual Filing i.e., 4th quarter) – **Not Applicable**

The meeting commenced at 05.00 P.M. and concluded at 05.45 P.M.

This is for your information and necessary records.

Thanking you,

For **Supra Trends Limited**

Girish Shivaram Gaonkar
Company Secretary & Compliance officer
M. No: A73406

SUPRA TRENDS LIMITED

CIN No. L56100TG1987PLC007120

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

Statement of Unaudited Standalone Financial Results for the Quarter and Nine Months Ended December 31,2024

Sl. No	Particulars	Quarter Ended			Nine Months Ended		Rs In Lakhs
		31-12-2024	30-09-2024	31-12-2023	31-12-2024	31-12-2023	Year ended
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income						
	a) Revenue from operations	-	-	-	-	-	-
	b) Other Income	3.13	-	-	3.13	-	-
	Total Income (a+b)	3.13	-	-	3.13	-	-
	Expenses						
	a) Cost of materials consumed	-	-	-	-	-	-
	b) Changes in inventories	-	-	-	-	-	-
2	c) Employee benefits expense	4.38	1.20	0.60	6.14	1.80	2.60
	d) Finance costs	-	-	-	-	-	-
	e) Depreciation and amortization expense	-	-	-	-	-	-
	f) Other expenses	22.68	6.13	4.79	33.72	5.37	6.89
	Total Expenses(a to f)	27.06	7.33	5.39	39.85	7.17	9.49
3	Profit from continuing operations before tax and exceptional items(1-2)	(23.93)	(7.33)	(5.39)	(36.72)	(7.17)	(9.49)
4	Exceptional Items	-	-	-	-	-	-
5	Profit Before tax from continuing operations(5-6)	(23.93)	(7.33)	(5.39)	(36.72)	(7.17)	(9.49)
6	Tax Expense						
	a) Current tax	-	-	-	-	-	-
	b) Deferred tax	-	-	-	-	-	-
	Total tax expense	-	-	-	-	-	-
7	Profit For the period/year from continuing operations(7-8)	(23.93)	(7.33)	(5.39)	(36.72)	(7.17)	(9.49)
8	Other comprehensive income (OCI)	-	-	-	-	-	-
	Items that will not be reclassified to profit or loss						
	a) Foreign exchange gain/(loss) on monetary items included in a Net investment in foreign subsidiary	-	-	-	-	-	-
	b) Income tax relating to these items	-	-	-	-	-	-
	Other Comprehensive income for the year/ period (net of taxes)	-	-	-	-	-	-
9	Total Comprehensive Income for the year / period (9+10)	(23.93)	(7.33)	(5.39)	(36.72)	(7.17)	(9.49)
10	Paidup Equity Share Capital (Face value of Rs.10/- each)	1353.72	50.00	50.00	1353.72	50.00	50.00
11	Reserves i.e., Other equity	-	-	-	-	-	(109.66)
12	Earning Per Equity Share (EPES)(of Rs 10 each)						
	a) Basic (Rs.)	(0.18)	(1.47)	(1.08)	(0.27)	(1.43)	(1.90)
	b) Diluted (Rs.)	(0.18)	(1.47)	(1.08)	(0.27)	(1.43)	(1.90)

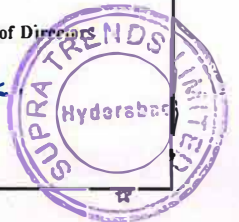
Notes:

- The financial results of the company have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards) (Amendment) Rules 2016.
- The above Financial results recommended by the Audit Committee are considered and approved by the Board of Directors at their meeting held on 14th February,2025
- The Standalone financial results are reviewed by the Statutory Auditors of the company as per regulation 33 of SEBI (Listing Obligations and Disclosure requirement) Regulations 2015.
- The Company Operates in a Single Segment and the Results Pertaining to the Single Segment.
- The figures of the previous year/periods have been re-grouped whenever necessary, for the purpose of comparison.

Place: Hyderabad
Date: 14-02-2025

For and on Behalf of Board of Directors
Supra Trends Limited

MVK Sunil Kumar
DIN : 03597178
(Managing Director)





Limited Review Report on unaudited financial results of Supra Trends
Limited for the quarter ended 31st December 2024

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

We have reviewed the accompanying Statement of Unaudited Financial Results of **M/s. Supra Trends Limited** ("the Company"), for the quarter ended December 31, 2024 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

This Statement, which is the responsibility of the Company's management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34- "Interim Financial Reporting" ("Ind AS 347), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to issue a report on the Statement based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Hyderabad
Date: 14-02-2025
UDIN: 25219207BBIKSS5581

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



Rama Rao Talluri
Partner
Membership No.219207

NSVR & ASSOCIATES LLP

SUPRA TRENDS LIMITED
CIN No. L56100TG1987PLC007120

Registered Office: 112, A Block, Paragon Venkatasdri Apts, 3-4-812, Barkatpura, Hyderabad, Telangana - 500027
Statement of Unaudited Consolidated Financial Results for the Quarter and Nine Months Ended December 31, 2024

Rs In Lakhs

SL No	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31-12-2024	30-09-2024	31-12-2023	31-12-2024	31-12-2023	31-03-2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income						
	a) Revenue from operations	0.19	-	-	0.19	-	-
	b) Other Income	3.13	-	-	3.13	-	-
	Total Income (a+b)	3.32	-	-	3.32	-	-
2	Expenses						
	a) Cost of materials consumed	-	-	-	-	-	-
	b) Changes in inventories	0.07	-	-	0.07	-	-
	c) Employee benefits expense	5.39	1.20	0.60	7.15	1.80	2.60
	d) Finance costs	0.01	-	-	-	-	-
	e) Depreciation and amortization expense	5.11	-	-	5.11	-	-
	f) Other expenses	26.70	6.13	4.79	37.74	5.37	6.89
	Total Expenses(a to f)	37.26	7.33	5.39	50.06	7.17	9.49
3	Profit from continuing operations before tax and exceptional items(1-2)	-33.95	-7.33	-5.39	-46.74	-7.17	-9.49
4	Exceptional Items	-	-	-	-	-	-
5	Profit Before tax from continuing operations(3-4)	-33.95	-7.33	-5.39	-46.74	-7.17	-9.49
6	Tax Expense						
	a) Current tax	-	-	-	-	-	-
	b) Deferred tax	-	-	-	-	-	-
	Total tax expense	-	-	-	-	-	-
7	Profit For the period/year from continuing operations after tax (5-6)	-33.95	-7.33	-5.39	-46.74	-7.17	-9.49
8	Other comprehensive income (OCI)						
	Items that will not be reclassified to profit or loss						
	a) Foreign exchange gain/(loss) on monetary items included in a Net investment in foreign subsidiary	-	-	-	-	-	-
	b) Income tax relating to these items	-	-	-	-	-	-
	Other Comprehensive income for the year/ period (net of taxes)	-	-	-	-	-	-
9	Total Comprehensive Income for the year / period (9+10)	-33.95	-7.33	-5.39	-46.74	-7.17	-9.49
	Profit for the period before other comprehensive Income	-33.95	-7.33	-5.39	-46.74	-7.17	-9.49
	Attributable to						
	Equity Share holders of the parent	-33.95	-7.33	-5.39	-46.74	-7.17	-9.49
	Non Controlling Interest	-	-	-	-	-	-
	Total Comprehensive Income for the period	-33.95	-7.33	-5.39	-46.74	-7.17	-9.49
	Attributable to						
	Equity Share holders of the parent	-33.95	-7.33	-5.39	-46.74	-7.17	-9.49
	Non Controlling Interest	-	-	-	-	-	-
10	Paidup Equity Share Capital (Face value of Rs.10/- each)	1,353.72	50.00	50.00	1353.72	50.00	50.00
11	Reserves i.e., Other equity	-	-	-	-	-	-109.66
12	Earning Per Equity Share (EPES)(of Rs 10 each)						
	a) Basic (Rs.)	-0.25	-1.47	-1.08	-0.35	-1.43	-1.90
	b) Diluted (Rs.)	-0.25	-1.47	-1.08	-0.35	-1.43	-1.90

Notes:

- The financial results of the company have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards) (Amendment) Rules 2016.
- The above Financial results recommended by the Audit Committee are considered and approved by the Board of Directors at their meeting held on 14th February, 2025
- The Consolidated financial results are reviewed by the Statutory Auditors of the company as per regulation 33 of SEBI (Listing Obligations and Disclosure requirement) Regulations 2015.
- The figures of the previous year/periods have been re-grouped whenever necessary, for the purpose of comparison.
- During the quarter under review, on October 21, 2024 the company acquired 100% stake in Rasvat Food Specialities Private Limited, the above financial Statement includes the unaudited financial results and other financial information in respect of wholly owned subsidiary, for the period from date of consolidation i.e. October 21, 2024 to December 31, 2024.

Place: Hyderabad
Date: 14-02-2025



For and on Behalf of Board of Directors
Supra Trends Limited

MVK Sunil Kumar
DIN : 03597178
(Managing Director)



Independent Auditor's Review Report on consolidated unaudited quarterly and nine months period ended 31st December, 2024 financial results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

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

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of **M/s. Supra Trends Limited** ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), for the quarter and nine months period ended 31st December, 2024 ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable

4. The Statement includes the results of the following subsidiaries:
 - a. Rasvat Food Specialities Private Limited
5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the other auditors referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted

NSVR & ASSOCIATES LLP



in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. The accompanying Statement includes the unaudited interim financial results and other financial information, in respect of subsidiary, whose unaudited interim financial results include revenue of Rs. 18,562, net loss of Rs. 10,02,055, for the period from date of consolidation i.e. 21.10.2024 to 31.12.2024, as considered in the Statement which have been reviewed by its independent auditors. The independent auditor's report on interim financial results of this entity has been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures in respect of this subsidiary is based solely on the report of such auditor and procedures performed by us as stated in paragraph 3 above.

Our conclusion on the Statement in respect of matters stated in para 6 above is not modified with respect to our reliance on the work done and the reports of the other auditors and the financial results certified by the Management.

Place: Hyderabad

Date: 14-02-2025

UDIN: 25219207BBIKST6237

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




**Rama Rao
Partner**

Membership No. 219207

SUPRA TRENDS LIMITED

STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PREFERENTIAL ISSUE

Statement on deviation / variation in utilisation of funds raised	
Name of listed entity	Supra Trends Limited
Mode of Fund Raising	Preferential Issue
Dates of Raising Funds	1. on 21-10-2024 2. on 22-10-2024
Amount Raised	Rs.4,15,00,000
Report filed for Quarter ended	December 31, 2024
Monitoring Agency	Not Applicable
Monitoring Agency Name, if applicable	Not Applicable
Is there a Deviation/Variation in use of funds raised	No
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders	Not Applicable
If Yes, Date of shareholder Approval	Not Applicable
Explanation for the Deviation / Variation	Not Applicable
Comments of the Audit Committee after review	Nil
Comments of the auditors, if any.	Nil

Objects for which funds have been raised and where there has been a deviation, in the following table

Original Object	Modified Object, if any	Original Allocation (Amount in ₹)	Modified allocation, if any	Funds Utilized till December 31, 2024 (Amount in ₹)	Amount of Deviation/ Variation for the quarter according to applicable object	Remarks if any
a. For expansion of new business opportunities and acquisition of companies b. For working capital requirement purposes c. For general corporate purposes	Not Applicable	4,15,00,000	Not Applicable	1,13,00,000	Not Applicable	No Remark

Deviation or variation could mean:

- (a) Deviation in the objects or purposes for which the funds have been raised or
- (b) Deviation in the amount of funds actually utilized as against what was originally disclosed or
- (c) Change in terms of a contract referred to in the fund raising document i.e. prospectus, letter of offer, etc

For Supra Trends Limited

MVK Sunil Kumar
Managing Director
DIN: 03597178