

SUPRA TRENDS LIMITED

Date: 13th November, 2024

To,
The Corporate Relations Department,
Bombay Stock Exchange,
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai-400001.
Dear Sir/Madam,

Sub: Outcome of the Board Meeting and Disclosure of Un-audited financial results for the second quarter and half year ended September 30, 2024 pursuant to Regulation 33 read with Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

This is to inform that, the Board of Directors of the Company in its just concluded meeting has, inter-alia, approved the Un-audited financial results for the second quarter and half year ended September 30, 2024 along with Limited Review Report as issued by the Statutory Auditors.

In this connection, we hereby submit the following:

1. Un-Audited financial results for the Second Quarter and Half Year ended on 30th September, 2024.
2. Un- Audited Statement of Assets and Liabilities of the Company for the Second Quarter and Half year ended on 30th September, 2024.
3. Un- Audited Cash flow Statement of the Company for the Second Quarter and Half year ended on 30th September, 2024.
4. Limited Review Report on Un-Audited financial results for the second quarter and half year ended on 30th September, 2024 issued by the Statutory Auditors of the Company.

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. L17121TG1987PLC007120

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

STATEMENT OF FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2024

Amount Rs in Lakhs, Except Otherwise stated

SL No	Particulars	Quarter Ended			Half Year Ended	Half Year Ended	Year ended
		September 30, 2024	June 30, 2024	September 30, 2023	September 30, 2024	September 30, 2023	March 31, 2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	Income						
1	a) Revenue from operations	-	-	-	-	-	-
	b) Other Income	-	-	-	-	-	-
	c) Other gains/losses	-	-	-	-	-	-
	Total Income (a+b)	-	-	-	-	-	-
	Expenses						
	a) Cost of materials consumed	-	-	-	-	-	-
	b) Purchase of Stock In trade	-	-	-	-	-	-
	c) Changes in inventories of finished goods	-	-	-	-	-	-
	d) Employee benefits expense	1.20	0.56	0.60	1.76	1.20	2.60
	e) Finance costs	-	-	-	-	-	-
	f) Depreciation and amortization expense	-	-	-	-	-	-
	g) Other expenses	6.13	4.91	0.61	11.04	0.66	6.89
	Total Expenses(a+b+c+d+e+f+g)	7.33	5.47	1.21	12.80	1.86	9.49
3	Profit before tax and exceptional items(1-2)	(7.33)	(5.47)	(1.21)	(12.80)	(1.86)	(9.49)
4	Share of Profit/(loss) of associates	-	-	-	-	-	-
5	Profit before exceptional items and tax(3+4)	(7.33)	(5.47)	(1.21)	(12.80)	(1.86)	(9.49)
6	Exceptional Items	-	-	-	-	-	-
7	Profit Before tax(5-6)	(7.33)	(5.47)	(1.21)	(12.80)	(1.86)	(9.49)
8	Tax Expense						
	Current tax	-	-	-	-	-	-
	Deferred tax	-	-	-	-	-	-
	Total tax expense	-	-	-	-	-	-
9	Profit For the period(7-8)	(7.33)	(5.47)	(1.21)	(12.80)	(1.86)	(9.49)
10	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 period (net of taxes)	-	-	-	-	-	-
11	Total Comprehensive Income for the period (9+10)	(7.33)	(5.47)	(1.21)	(12.80)	(1.86)	(9.49)
12	Paidup Equity Share Capital (Face value of Rs.10/- each)	50.00	50.00	50.00	50.00	50.00	50.00
13	Reserves i.e., Other equity						
14	Earning Per Share (EPS)(of Rs 10 each)						
	a) Basic (Rs)	(1.47)	(1.09)	(0.24)	(2.56)	(0.37)	(1.90)
	b) Diluted (Rs)	(1.47)	(1.09)	(0.24)	(2.56)	(0.37)	(1.90)

Notes:

- The financial results of the company have been prepared in accordance with Indian Accounting Standards (1nd AS) notified under the companies (Indian Accounting standards) Rules. 2015 as amended by the companies (Indian Accounting standards) (Amendment) rules. 2016
- The above statement of Un-Audited Financial Results of the company for the Half year Ended September 30,2024 has been reviewed by the Audit Committee, and thereafter approved by board of directors at its meeting held on 13th September, 2024.
- The Company Operates in a Single Sigmoid and the Results Pertaining to the Single Sigmoid.
- The figures of the previous year/periods have been re-grouped whenever necessary, for the purpose of comparison.

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



Signature

MVK Sunil Kumar
DIN : 03597178
(Managing Director)

Place: Hyderabad
Date: 13/11/2024

SUPRA TRENDS LIMITED CIN:L17121TG1987PLC007120 112, A BLOCK, PARAGON VENKATADRI APTS, 3-4-812, BARKATPURA, HYDERABAD, TELANGANA - 500027 STATEMENT OF ASSETS AND LIABILITIES Amount Rs in Lakhs, Except Otherwise stated			
	Particulars	As At Sept 30, 2024 (Unaudited)	As At Mar 31, 2024 (Audited)
1	ASSETS		
	Non-current assets		
	(a) Property plant and Equipment		
	(i) Property, Plant and Equipment	-	-
	(ii) Intangible Assets	-	-
	(b) Right of Use Asset		
	(c) Capital Work Inprogress	-	-
	(c) 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	14.06	14.06
	(ii) Cash and cash equivalent	6.67	2.25
	(iii) Bank Balance other than (ii) above	-	-
	(iv) Other financial assets	252.98	252.98
	(c)Current tax Asset(Net)	-	-
	(d) Other current assets	-	1.14
	Total Current Assets	273.71	270.43
	Total Assets	273.71	270.43
1	EQUITY AND LIABILITIES		
	Equity		
	(a) Equity Share Capital	50.00	50.00
	(b) Other Equity	(122.45)	(109.66)
	Total Equity	(72.45)	(59.66)
2	Liabilities		
	Non-current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	325.51	300.16
	(ia) Lease Liabilities	-	-
	(ii) Other Financial Liabilities	-	-
	(b) Deffered tax Liabilites (net)	-	-
	(c) Provisions	-	-
	c) Deferred Tax Liabilities(Net)	-	-
	d) Other Non Current Liabilities	-	-
	Total Non Current Liabilities	325.51	300.16
	Current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	15.81	15.81
	(ia) Lease Liabilities	-	-
	(ii) Trade Payables	2.41	9.41
	(iii) Other Current Financial Liabilities	2.42	4.70
	(b) Other Current liabilities		
	(c) Provisions		
	d) Current Tax Liabilites (Net)		
	Total Current Liabilities	20.65	29.93
	Total Equity and Liabilities	273.71	270.43

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



Sunil Kumar

MVK Sunil Kumar
DIN : 03597178
(Managing Director)

Place: Hyderabad
Date: 13/11/2024

M/s SUPRA TRENDS LIMITED

CIN:L17121TG1987PLC007120

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

Statement of Cash Flows

Amount Rs in Lakhs, Except Otherwise stated

Particulars	For the period ended 30 September 2024	For the year ended 31 March 2024
A. CASH FLOWS FROM OPERATING ACTIVITIES:		
Net profit before taxation, and extraordinary items	(12.80)	(9.49)
Adjusted for :		
Interest debited to P&L A/c		
Depreciation		
Operating profits before working capital changes	(12.80)	(9.49)
Changes in current assets and liabilities		
Inventories	-	-
Trade Receivables	-	-
Loans	-	-
Other Current assets	1.14	-
Borrowings	-	-
Trade Payables	(7.00)	7.10
Other Current Financial Liabilities	(2.28)	0.50
Employee Benefit Obligations	-	-
Provisions	-	-
Other Non Current Financial Assets		
Cash generated from operations	(20.93)	(1.89)
Income tax paid		
Net cash generated from operating activities	(20.93)	(1.89)
B. CASH FLOWS FROM INVESTING ACTIVITIES:		
Purchase of fixed assets and change in capital wip		
Sale of Fixed Assets		
Long Term Loans and advances	-	-
Net cash used in investing activities	-	-
C. CASH FLOWS FROM FINANCING ACTIVITIES:		
Secured and Unsecured Loans	25.35	-
Interest paid	-	-
Increase in share Capital	-	-
Net cash generated in financing activities	25.35	-
D. Net increase / (decrease) in cash and cash equivalents	4.42	(1.89)
E. Cash and cash equivalents at the beginning of the year	2.25	4.14
F. Cash and cash equivalents at the end of the year	6.67	2.25

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

MVK Sunil Kumar
DIN : 03597178
(Managing Director)

Place: Hyderabad
Date: 13/11/2024



Limited Review Report on unaudited financial results of Supra Trends
Limited for the quarter ended 30th September 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 September 30, 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: 13-11-2024
UDIN: 24219207BKAQZI1525

For NSVR & Associates LLP.,
Chartered Accountants
FRN: 008801S/S200060



Rafiqul Karim
Partner

Membership No.219207

NSVR & ASSOCIATES LLP

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