

SUPRA TRENDS LIMITED

Date: 30th May, 2025

To,
The Department of Corporate Services,
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai – 400 001.

Dear Sir/Madam,

Sub: Intimation under regulation 30 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015

Ref: Stock Code: BSE – 511539

Pursuant to Regulation 30 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, this is to inform you that the Board of Directors of the Company, at their meeting held today inter alia, approved the following:

1. Considered and approved the Audited Standalone and Consolidated Financial Results for the fourth quarter and Financial Year Ended 31st March, 2025. The said Audited Financial Results were reviewed by the Audit Committee and thereafter approved by the Board of Directors.
2. Appointment of M/s. S. Venkatadri & Co, Chartered Accountants (Firm Registration No.:004614S) as Internal Auditor of the Company for the FY 2025-2026.

The disclosure required under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular no. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024 are annexed as Annexure A.

The meeting commenced at 4.30 P.M. and concluded at 05.00 P.M.

This is for your information and necessary records.

Thanking you,

For Supra Trends Limited

MVK Sunil Kumar
Managing Director
DIN :03597178

Reg. Office: Office No.6, Plot 20, HUDA Techno Enclave,HITEC City, Madhapur, Hyderabad, Shaikpet,
Telangana, India, 500081

Email ID: supratrends1987@gmail.com Website: www.supratrends.com

CIN: L56100TG1987PLC007120

SUPRA TRENDS LIMITED

Annexure -A

Details with respect to the Appointment of an Internal Auditor in terms of Regulation 30 read with Schedule III of (Listing Obligations and Disclosure Requirements) 2015 and SEBI Circular SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024 is given below:

Sr. No.	Particulars	Details
1	Details of Internal Auditor	S. Venkatadri & Co, Chartered Accountants
2	Reason for Change viz. appointment, resignation, removal, death or otherwise	Appointment as the Internal Auditor of the company
3	Date of appointment/cessation (as applicable) & term of appointment	May 30, 2025 For Conducting Internal Audit of the Company for the Financial year 2025-26.
4	Brief Profile (in case of appointment)	M/s. S. Venkatadri & co, is a Chartered Accountants firm providing Company Audit, Tax Audit and Internal Audit, Accounting, GST, Company Law Matters, Income Tax Matters and incidental services.
5	Disclosure of Relationships (in case of appointment)	Not Applicable
6	Name of listed entities in which the resigning director holds directorships, indicating the category of directorship and membership of Board Committees, if any.	Not Applicable

Reg. Office: Office No.6, Plot 20, HUDA Techno Enclave,HITEC City, Madhapur, Hyderabad, Shaikpet, Telangana, India, 500081

Email ID: supratrends1987@gmail.com Website: www.supratrends.com

CIN: L56100TG1987PLC007120

SUPRA TRENDS LIMITED
CIN No. L56100TG1987PLC007120

g. Office: Office No.6, Plot 20, HUDA Techno Enclave, HITEC City, Madhapur, Hyderabad, Shaikpet, Telangana, India, 500081

STATEMENT OF FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2025

Rs In Lakhs

SL No	Particulars	Quarter Ended			Year ended
		March 31, 2025	December 31, 2024	March 31, 2024	March 31, 2025
		Audited	Unaudited	Audited	Audited
	Income				
1	a) Revenue from operations	-	-	-	-
	b) Other Income	6.34	3.13	-	9.48
	c) Other gains/losses	-	-	-	-
	Total Income (a+b+c)	6.34	3.13	-	9.48
	Expenses				
2	a) Cost of materials consumed	-	-	-	-
	b) Purchase of Stock In trade	-	-	-	-
	c) Changes in inventories of finished goods	-	-	-	-
	d) Employee benefits expense	8.92	4.38	0.80	15.05
	e) Finance costs	-	-	-	0.02
	f) Depreciation and amortization expense	-	-	-	-
	g) Other expenses	10.95	22.68	0.59	44.65
	Total Expenses(a+b+c+d+e+f+g)	19.86	27.06	1.39	59.72
3	Profit before tax and exceptional items(1-2)	(13.52)	(23.93)	(1.39)	(50.24)
4	Share of Profis/(loss) of associates	-	-	-	-
5	Profit before exceptional items and tax(3+4)	(13.52)	(23.93)	(1.39)	(50.24)
6	Exceptional Items	-	-	-	-
7	Profit Before tax(5-6)	(13.52)	(23.93)	(1.39)	(50.24)
8	Tax Expense				
	Current tax	-	-	-	-
	Deferred tax	-	-	-	-
	Total tax expense	-	-	-	-
9	Profit For the period(7-8)	(13.52)	(23.93)	(1.39)	(50.24)
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)	(13.52)	(23.93)	(1.39)	(50.24)
12	Paid-up Equity Share Capital (Face value of Rs.10/- each)	1,353.72	1,353.72	50.00	1,353.72
13	Reserves i.e., Other equity				(159.90)
14	Earning Per Share (EPS)(of Rs 10 each)				
	a) Basic (Rs)	(0.10)	(0.18)	(0.28)	(0.37)
	b) Diluted (Rs)	(0.10)	(0.18)	(0.28)	(0.37)

Notes:

1. The above statement of audited standalone financial results of Supra Trends Limited ("the Company"), which have been prepared in accordance with the Indian Accounting Standards ("Ind AS") prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with relevant rules issued thereunder, other accounting principles generally accepted in India and guidelines issued by the Securities and Exchange Board of India ("SEBI") were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meetings held on May 30, 2025. The Statutory Auditors of the Company have issued audit report with unmodified opinion on the above results.

2. The Standalone operations of the Company relates to one reportable segment and hence segmental reporting as per Ind AS 108 is not applicable.

3. The figures for the corresponding previous periods have been regrouped / reclassified wherever necessary, to make them comparable. The figures for quarter ended March 31, 2025 are balancing figures between the audited figures of the full financial year and the limited reviewed year-to-date figures upto the third quarter of the financial year.

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



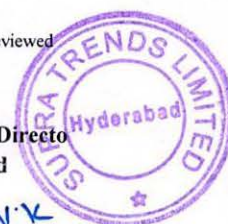
MVK Sunil Kumar

DIN : 03597178

(Managing Director)

Place: Hyderabad

Date: 30.05.2025



SUPRA TRENDS LIMITED			
CIN:L56100TG1987PLC007120			
Reg. Office: Office No.6, Plot 20, HUDA Techno Enclave,HITEC City, Madhapur, Hyderabad, Shaikpet, Telangana, India, 500081			
STATEMENT OF ASSETS & LIABILITIES		Rs In lakhs	
	Particulars	As At 31.03.2025 (audited)	As At 31.03.2024 (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	891.33	-
	(ii) Loans	-	-
	(iii) Other Non current Financial Assets	-	-
	e) Deferred Tax Assets (Net)	-	-
	f) Other Non current Assets	-	-
	Total Non Current Assets	891.33	-
2	Current assets		
	(a) Inventories	-	-
	(b) Financial assets		
	(i) Trade receivables	14.06	14.06
	(ii) Cash and cash equivalent	410.60	2.25
	(iii) Bank Balance other than (ii) above	-	-
	(iv) Other financial assets	429.20	252.98
	(c) Current tax Asset(Net)	-	-
	(d) Other current assets	-	1.14
	Total Current Assets	853.86	270.43
	Total Assets	1,745.19	270.43
1	EQUITY AND LIABILITIES		
	Equity		
	(a) Equity Share Capital	1,353.72	50.00
	(b) Other Equity	(159.90)	(109.66)
	(c) Share Warrants	273.75	-
	Total Equity	1,467.58	(59.66)
2	Liabilities		
	Non-current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	254.00	307.16
	(ia) Lease Liabilities	-	-
	(ii) Other Financial Liabilities	-	-
	(b) Deferred tax Liabilities (net)	-	-
	(c) Provisions	-	-
	c) Deferred Tax Liabilities(Net)	-	-
	d) Other Non Current Liabilities	-	-
	Total Non Current Liabilities	254.00	307.16
	Current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	15.81	15.81
	(ia) Lease Liabilities	-	-
	(ii) Trade Payables	2.41	2.41
	(iii) Other Current Financial Liabilities	2.77	4.70
	(b) Other Current liabilities	2.61	-
	(c) Provisions	-	-
	d) Current Tax Liabilities (Net)	-	-
	Total Current Liabilities	23.61	22.93
	Total Equity and Liabilities	1,745.19	270.43

For and on Behalf of Board of Directors
Supra Trends Limited


MVK Sunil Kumar
DIN : 03597178
(Managing Director)



Place: Hyderabad
Date: 30.05.2025

M/s SUPRA TRENDS LIMITED

CIN:L56100TG1987PLC007120

Reg. Office: Office No.6, Plot 20, HUDA Techno Enclave, HITEC City, Madhapur, Hyderabad, Shaikpet, Telangana, India, 500081

Cash flow statement for the period ended 31st March 2025

Rs in lakhs

Particulars	As at 31-03-2025	As at 31-03-2024
A. CASH FLOWS FROM OPERATING ACTIVITIES:		
Net profit before taxation, and extraordinary items	(50.24)	(9.49)
Adjusted for :		
Interest debited to P&L A/c		
Depreciation		
Operating profits before working capital changes	(50.24)	(9.49)
Changes in current assets and liabilities		
Inventories	-	-
Trade Receivables	-	-
Loans	-	-
Other Current assets	(175.08)	-
Borrowings	(53.16)	7.60
Trade Payables	-	-
Other Financial Liabilities	(1.93)	-
Employee Benefit Obligations		
Provisions	-	-
Other Current Liabilities	2.61	
Cash generated from operations	(277.79)	(1.89)
Income tax paid		
Net cash generated from operating activities	(277.79)	(1.89)
B. CASH FLOWS FROM INVESTING ACTIVITIES:		
Purchase of fixed assets and change in capital wip		
Sale of Fixed Assets		
Investments	(891.33)	
Long Term Loans and advances	-	-
Net cash used in investing activities	(891.33)	-
C. CASH FLOWS FROM FINANCING ACTIVITIES:		
Secured and Unsecured Loans	-	-
Interest paid	-	-
Increase in share Capital	1,303.72	-
Increase in share Warrants	273.75	
Net cash generated in financing activities	1,577.47	-
D. Net increase / (decrease) in cash and cash equivalents	408.36	(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	410.60	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: 30.05.2025

SUPRA TRENDS LIMITED

Date: 30th May 2025

To
Corporate Relations Department
BSE Limited
P.J. Towers, Dalal Street,
Mumbai-400001

Dear Sir,

Sub: Declaration Pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for Unmodified Opinion.

**Ref No. Scrip Code: 511539
DECLARATION FOR UNMODIFIED OPINION**

I, MVK Sunil Kumar, Managing Director of M/s. Supra Trends Limited having its Registered office at Office No.6, Plot 20, HUDA Techno Enclave, HITEC City, Madhapur, Hyderabad, Shaikpet, Telangana, India, 500081, hereby declare that, M/s.NSVR & Associates LLP, Statutory Auditors of the Company, have issued an Audit Report with Unmodified Opinion on Standalone Audited Financial Results for the Fourth Quarter and Year Ended 31st March, 2025.

This Declaration is issued in compliance of Regulation 33(3)(d) of the SEBI (LODR) Regulations 2015 as amended.

Thanking You,
Yours Faithfully,

For Supra Trends Limited

**MVK Sunil Kumar
Managing Director
DIN :03597178**



INDEPENDENT AUDITOR'S REPORT ON AUDITED STANDALONE QUARTERLY AND YEAR-TO-DATE FINANCIAL RESULTS OF SUPRA TRENDS LIMITED PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

To
The Board of Directors
Supra Trends Limited

Report on the Audit of Standalone Financial Results

Opinion

We have audited the accompanying statement of standalone financial results of **Supra Trends Limited** ("the Company") for the quarter ended **March 31, 2025**, and the year-to-date results for the financial year ended **March 31, 2025** ("the Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

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

- a) is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended; and
- b) gives a true and fair view in conformity with the applicable Indian Accounting Standards and other accounting principles generally accepted in India of the net loss and other comprehensive income and other financial information of the Company for the quarter ended March 31, 2025 and for the year ended March 31, 2025.

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.

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NSVR & ASSOCIATES LLP

Management's Responsibility for the Standalone Financial Results

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 Responsibility

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 we communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.



[Handwritten signature]

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.

Other Matters

The Statement includes the results for the quarter ended March 31, 2025, being the balancing figures between the audited figures in respect of the full financial year and the published year-to-date figures up to the third quarter of the current financial year which were subject to limited review by us.

For NSVR & Associates LLP
Chartered Accountants
FRN: 008801S/S/200060



Rama Rao Talluri
Partner
M.No: 219207

UDIN: 25219207BBIKW12778
Place: Hyderabad
Date: 30.05.2025

SUPRA TRENDS LIMITED
CIN No. L56100TG1987PLC007120
Reg. Office: Office No.6, Plot 20, HUDA Techno Enclave,HITEC City, Madhapur, Hyderabad, Shaikpet, Telangana, India, 500081
CONSOLIDATED STATEMENT OF FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2025

Rs In Lakhs

SL No	Particulars	Quarter Ended			Year ended	
		March 31, 2025	December 31, 2024	March 31, 2024	March 31, 2025	March 31, 2024
		Audited	Unaudited	Audited	Audited	Audited
	Income					
1	a) Revenue from operations	8.93	0.19	-	9.30	-
	b) Other Income	7.15	3.13	-	10.28	-
	c) Other gains/losses	-	-	-	-	-
	Total Income (a+b+c)	16.08	3.32	-	19.58	-
	Expenses					
	a) Cost of materials consumed	-	-	-	-	-
	b) Purchase of Stock In trade	14.95	-	-	14.95	-
2	c) Changes in inventories of finished goods	23.74	0.07	-	23.74	-
	d) Employee benefits expense	17.72	5.39	0.80	25.26	2.60
	e) Finance costs	0.00	0.01	-	0.02	-
	f) Depreciation and amortization expense	3.16	5.11	-	5.71	-
	g) Other expenses	43.89	26.70	0.59	66.69	6.89
	Total Expenses(a+b+c+d+e+f+g)	103.45	37.26	1.39	136.37	9.49
3	Profit before tax and exceptional items(1-2)	-87.37	-33.95	-1.39	-116.79	-9.49
4	Share of Profis/(loss) of associates	-	-	-	-	-
5	Profit before exceptional items and tax(3+4)	-87.37	-33.95	-1.39	-116.79	-9.49
6	Exceptional Items	-	-	-	-	-
7	Profit Before tax(5-6)	-87.37	-33.95	-1.39	-116.79	-9.49
8	Tax Expense					
	Current tax	-	-	-	-	-
	Deferred tax	-	-	-	-	-
	Total tax expense	-	-	-	-	-
9	Profit For the period(7-8)	-87.37	-33.95	-1.39	-116.79	-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)	-87.37	-33.95	-1.39	-116.79	-9.49
12	(Face value of Rs 10/- each)	1,353.72	1,353.72	50.00	1,353.72	50.00
13	Reserves i.e., Other equity	-	-	-	-706.73	-109.66
14	Earning Per Share (EPS)(of Rs 10 each)					
	a) Basic (Rs)	-0.65	-0.25	-0.28	-0.86	-1.90
	b) Diluted (Rs)	-0.65	-0.25	-0.28	-0.86	-1.90

Notes:

1.The above statement of audited Consolidated financial results of Supra Trends Limited ("the Company"), which have been prepared in accordance with the Indian Accounting Standards ("Ind AS") prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with relevant rules issued thereunder, other accounting principles generally accepted in India and guidelines issued by the Securities and Exchange Board of India ("SEBI") were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meetings held on May 30, 2025. The Statutory Auditors of the Company have issued audit report with unmodified opinion on the above results.

2.The Consolidated audited financial results include the financial results of Supra Trends Limited and its 2 subsidiaries namely- Rasvat Food Specialities Private Limited (Wholly owned Subsidiary Aquired on 21st October 2024) and Celest Hospitalities Private Limited (Aquired 51% Shares on 29th March 2025).

3.The Consolidated operations of the Group relates to one reportable segment and hence segmental reporting as per Ind AS 108 is not applicable.

4.The figures for the corresponding previous periods have been regrouped/ reclassified wherever necessary, to make them comparable.

The figures for quarter ended March 31, 2025 are balancing figures between the audited figures of the full financial year and the limited reviewed year-to-date figures upto the third quarter of the financial year.

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

MVK Sunil Kumar
DIN : 03597178
(Managing Director)



Place: Hyderabad
Date: 30.05.2025

SUPRA TRENDS LIMITED

CIN:L56100TG1987PLC007120

Reg. Office: Office No.6, Plot 20, HUDA Techno Enclave, HITEC City, Madhapur, Hyderabad, Shaikpet, Telangana, India, 500081

CONSOLIDATED STATEMENT OF ASSETS & LIABILITIES

Rs In lakhs

	Particulars	As At 31.03.2025 (Audited)	As At 31.03.2024 (Audited)
1	ASSETS		
	Non-current assets		
	(a) Property plant and Equipment		
	(i) Property, Plant and Equipment	622.90	-
	(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	622.90	-
2	Current assets		
	(a) Inventories	16.95	-
	(b) Financial assets		
	(i) Trade receivables	40.61	14.06
	(ii) Cash and cash equivalent	412.57	2.25
	(iii) Bank Balance other than (ii) above	-	-
	(iv) Other financial assets	481.19	252.98
	(c) Current tax Asset(Net)	-	-
	(d) Other current assets	124.16	1.14
	Total Current Assets	1,075.47	270.43
	Total Assets	1,698.37	270.43
1	EQUITY AND LIABILITIES		
	Equity		
	(a) Equity Share Capital	1,353.72	50.00
	(b) Other Equity	-706.73	-109.66
	(c) Share Warrants	273.75	-
	(d) Non Controlling Interest	2.57	-
	Total Equity	923.31	-59.66
2	Liabilities		
	Non-current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	593.50	307.16
	(ia) Lease Liabilities	-	-
	(ii) Other Financial Liabilities	-	-
	(b) Deffered tax Liabilities (net)	3.51	-
	(c) Provisions	-	-
	c) Deferred Tax Liabilities(Net)	-	-
	d) Other Non Current Liabilities	-	-
	Total Non Current Liabilities	597.01	307.16
	Current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	16.81	15.81
	(ia) Lease Liabilities	-	-
	(ii) Trade Payables	153.21	2.41
	(iii) Other Current Financial Liabilities	5.41	4.70
	(b) Other Current liabilities	2.61	-
	(c) Provisions	-	-
	d) Current Tax Liabilites (Net)	-	-
	Total Current Liabilities	178.05	22.93
	Total Equity and Liabilities	1,698.37	270.43

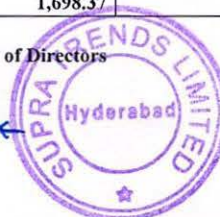
For and on Behalf of Board of Directors

M/s. Supra Trends Limited

MVK Sunil Kumar

DIN : 03597178

(Managing Director)



Place: Hyderabad

Date: 30.05.2025

M/s SUPRA TRENDS LIMITED
CIN:L56100TG1987PLC007120

Reg.office:Office No.6, Plot 20, HUDA Techno Enclave, HITEC City, Madhapur, Hyderabad, Shaikpet, Telangana, India, 500081
Consolidated Cash flow statement for the period ended 31st March 2025

Rs in lakhs

Particulars	As at 31-03-2025	As at 31-03-2024
A. CASH FLOWS FROM OPERATING ACTIVITIES:		
Net profit before taxation, and extraordinary items	(116.79)	(9.49)
Adjusted for :		
Interest debited to P&L A/c	-	-
Depreciation	5.71	-
Operating profits before working capital changes	(111.07)	(9.49)
Changes in current assets and liabilities		
Inventories	23.74	-
Trade Receivables	(10.31)	-
Loans	-	-
Other Current assets	(50.87)	-
Borrowings	(171.43)	7.60
Trade Payables	36.74	-
Other Financial Liabilities	(1.93)	-
Employee Benefit Obligations	-	-
Provisions	-	-
Other Current Liabilities	2.17	-
Cash generated from operations	(282.96)	(1.89)
Income tax paid		
Net cash generated from operating activities	(282.96)	(1.89)
B. CASH FLOWS FROM INVESTING ACTIVITIES:		
Purchase of fixed assets and change in capital wip		
Sale of Fixed Assets		
Investments	-	-
Long Term Loans and advances	-	-
Net cash used in investing activities	-	-
C. CASH FLOWS FROM FINANCING ACTIVITIES:		
Secured and Unsecured Loans	-	-
Interest paid	-	-
Increase in share Capital	415.00	-
Increase in share Warrants	273.75	-
Net cash generated in financing activities	688.75	-
D. Net increase / (decrease) in cash and cash equivalents	405.79	(1.89)
E. Cash and cash equivalents at the beginning of the year	6.78	4.14
F. Cash and cash equivalents at the end of the year	412.57	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: 30.05.2025

SUPRA TRENDS LIMITED

Date: 30th May 2025

To
Corporate Relations Department
BSE Limited
P.J. Towers, Dalal Street,
Mumbai-400001

Dear Sir,

Sub: Declaration Pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for Unmodified Opinion.

**Ref No. Scrip Code: 511539
DECLARATION FOR UNMODIFIED OPINION**

I, MVK Sunil Kumar, Managing Director of M/s. Supra Trends Limited having its Registered office at Office No.6, Plot 20, HUDA Techno Enclave, HITEC City, Madhapur, Hyderabad, Shaikpet, Telangana, India, 500081, hereby declare that, M/s.NSVR & Associates LLP, Statutory Auditors of the Company, have issued an Audit Report with Unmodified Opinion on Consolidated Audited Financial Results for the Fourth Quarter and Year Ended 31st March, 2025.

This Declaration is issued in compliance of Regulation 33(3)(d) of the SEBI (LODR) Regulations 2015 as amended.

Thanking You,
Yours Faithfully,

For Supra Trends Limited

**MVK Sunil Kumar
Managing Director
DIN :03597178**

Reg. Office: Office No.6, Plot 20, HUDA Techno Enclave, HITEC City, Madhapur, Hyderabad, Shaikpet,
Telangana, India, 500081

Email ID: supratrends1987@gmail.com Website: www.supratrends.com

CIN: L56100TG1987PLC007120



INDEPENDENT AUDITOR'S REPORT ON AUDITED CONSOLIDATED QUARTERLY AND YEAR-TO-DATE FINANCIAL RESULTS PURSUANT TO REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

To
The Board of Directors
Supra Trends Limited

Report on the Audit of Consolidated Financial Results

Opinion

We have audited the accompanying Statement of Consolidated Financial Results of **Supra Trends Limited** ("the Holding Company") and its subsidiaries (collectively referred to as "the Group"), for the quarter ended **March 31, 2025**, and for the year ended **March 31, 2025** ("the Statement"), attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of reports of the other auditors on separate financial statements of the subsidiaries, the Statement:

a) includes the results of the Parent and the following:

Name of the entity	Relationship
Rasvat Food Specialities Private Limited	Wholly Owned Subsidiary (Indian)
Celest Hospitalities Private Limited	Subsidiary (Indian)

b) is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended; and

c) gives a true and fair view in conformity with the applicable Indian Accounting Standards and other accounting principles generally accepted in India of the consolidated net loss and other comprehensive income and other financial information of the Group for the quarter and year ended March 31, 2025.

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 Consolidated Financial Results* section of our report. We are independent of the Group 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 obtained by us and

NSVR & ASSOCIATES LLP



the audit evidence obtained by other auditors in terms of their reports referred to in Other matters section below, is sufficient and appropriate to provide a basis for our audit opinion.

Management's Responsibility for the Consolidated Financial Results

The Holding Company's Board of Directors is responsible for the preparation and presentation of these consolidated financial results that give a true and fair view of the consolidated net profit/loss and other comprehensive income and other financial information of the Group in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

This responsibility also includes the 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 consolidated financial results that are free from material misstatement, whether due to fraud or error.

The respective Board of Directors of the companies included in the Group are also responsible for overseeing the financial reporting process of the Group.

Auditor's Responsibility

Our responsibility is to express an opinion on the Statement based on our audit. We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under Section 143(10) of the Companies Act, 2013. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Statement is free from material misstatement.

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

We believe that the audit evidence obtained by us and by the auditors of the subsidiaries, as referred to in the "Other Matter" paragraph below, 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 Quarterly and Annual Consolidated financial results, 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



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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 made by the board of directors.
- 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 ability of the Group 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 Annual Consolidated financial results, including the disclosures, and whether the Annual Consolidated financial results represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the Annual Consolidated financial results 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.



Other Matter

During the period, due to the acquisition of shareholding, Rasvat Food Specialities Private Limited and Celest Hospitalities Private Limited became subsidiaries on October 21, 2024, and March 29, 2025, respectively. We did not audit the financial statements of these subsidiaries, whose financial statements reflect the following amounts as at and for the period ended March 31, 2025, from their respective dates of consolidation:

The consolidated Financial Results include the audited Financial Results of subsidiaries, whose Financial Statements reflect Group's share of total assets of Rs.622.90 lakhs as at March 31, 2025, Group's share of total revenue of Rs.9.30 Lakhs. Group's share of total net loss of Rs.87.37 lakhs and Rs.116.79 lakhs for the quarter ended 31st March 2025 and for the period from 1st April 2024 to 31st March 2025 respectively, as considered in the consolidated Financial Results, which have been audited by their respective independent auditors. The independent auditors' reports on financial statements of these entities have been furnished to us and our opinion on the consolidated Financial Results, in so far as it relates to the amounts and disclosures included in respect of these entities, is based solely on the report of such auditors and the procedures performed by us are as stated in paragraph above.

Our opinion on the consolidated Financial Results is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors and the Financial Results/financial information certified by the Board of Directors.

For NSVR & Associates LLP
Chartered Accountants
FRN: 008801188-200060



Rama Rao Talluri
Partner
M.No: 219207

UDIN:25219207BBIKWJ4629

Place: Hyderabad

Date: 30.05.2025