

SUPRA TRENDS LIMITED

(Formerly 'Vijay Growth Financial Services Limited')

Flat No.112, 'A'-Block, Paragon Venkatadri Apts, 3-4-812, Barkatpura, Hyderabad-500027, AP
Tel/Fax: 040-27560252, Email Id: info@supratrends.com Website: www.supratrends.com

Corporate Identity Number: L17121Ap1987PLC007120

Supra Trends Limited

Statement of Assets and Liabilities as on 31st March, 2015

(Amount in Rs.)

S.No.	Particulars	Year Ended March 31, 2015 Audited	Year Ended March 31, 2014 Audited
I	EQUITY AND LIABILITIES		
1	Shareholder's Fund:		
	(a) Share Capital	50,000,000	50,000,000
	(b) Reserves and Surplus	(47,922,488)	(46,492,471)
	(c) Money received against share warrants	-	-
	Sub-total - Shareholders' funds	2,077,512	3,507,529
2	Share application money pending from allotment	-	-
3	Non- current liabilities		
	(a) Long-term borrowings	-	-
	(b) Deferred tax liabilities (net)	-	-
	(c) Other long-term liabilities	-	-
	(d) Long-term provisions	-	-
	Sub-total - Non-current liabilities	0	0
4	Current Liabilities:		
	(a) Short-term borrowings	36,000,000	36,000,000
	(b) Trade payables	64,782	63,915
	(c) Other current liabilities	86,500	84,270
	(d) Short-term provisions	27,148	16,629
	Sub-total - Current liabilities	36,178,430	36,164,814
	TOTAL - EQUITY AND LIABILITIES	38,255,942	39,672,343
II	ASSETS		
1	Non- current assets		
	(a) Fixed assets	-	-
	(b) Non - current investments	-	-
	(c) Deferred tax asset (Net)	-	-
	(d) Long-term loans and advances	-	-
	(e) Other non-current assets	-	-
	Sub-total - Non-current assets	-	-
2	Current Assets:		
	(a) Trade receivables	2,347,167	2,827,912
	(b) Inventories	96,371	320,129
	(c) Trade receivables	-	-
	(d) Cash and cash equivalents	-	-
	(e) Short-term loans and advances	35,812,404	36,524,302
	(f) Other current assets	-	-
	Sub-total - Current assets	38,255,942	39,672,343
	TOTAL - ASSETS	38,255,942	39,672,343

1 The above results were reviewed by the Audit Committee and taken on record and approved by the Board of Directors at their meeting held on May 30, 2015

2 The Financial Results were reviewed by the Statutory Auditors as per Clause 41 of the Listing Agreement

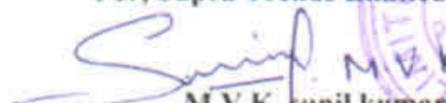
3 Figures have been regrouped and rearranged wherever considered necessary in order to make them comparable with those of the current period.

4 The entire operations of the company relate to only one segment

Date: 30-05-2015

Place: Hyderabad

For, Supra Trends Limited


M V K Sunil Kumar
 Managing director



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Share Holding for the Quarter Ended 31st March, 2015

Particulars	Quarter ended			Current Accounting Year	Previous Accounting Year
	31.03.2015	31.12.2014	31.03.2014	31.03.2015	31.03.2014
A PARTICULARS OF SHAREHOLDING					
1 Public Share Holding					
- Number of Shares	4,386,700	4,386,700	4,386,700	4,386,700	4,386,700
- Percentage of Shareholding	87.73	87.73	87.73	87.73	87.73
2 Promoter and Promoter Group Shareholding					
a) Pledged / Encumbered					
- Number of Shares	Nil	Nil	Nil	Nil	Nil
- Percentage of Shareholding (as a % of the total shareholding of promoter and promoter group)	Nil	Nil	Nil	Nil	Nil
- Percentage of Shares (as a % of total share capital of the Company)	Nil	Nil	Nil	Nil	Nil
b) Non - Pledged / Encumbered					
- Number of Shares	613,300	613,300	613,300	613,300	613,300
- Percentage of Shares (as a % of total shareholding of promoter and promoters group)	100	100	100	100	100
- Percentage of Shares (as a % of total share capital of the Company)	12.27	12.27	12.27	12.27	12.27

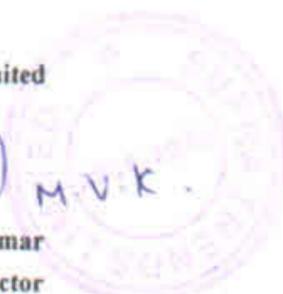
PARTICULARS	3 MONTHS ENDED 31.03.2015
B INVESTOR COMPLAINTS	
1 PENDING AT THE BEGINNING OF THE QUARTER	NIL
2 RECEIVED DURING THE YEAR	NIL
3 DISPOSED OF DURING THE QUARTER	NIL
4 REMAINING UNRESOLVED AT THE END OF THE QUARTER	NIL

- The above results were reviewed by the Audit Committee and taken on record and approved by the Board of Directors at their meeting held on May 30, 2015
- The Financial Results were reviewed by the Statutory Auditors as per Clause 41 of the Listing Agreement
- Figures have been regrouped and rearranged wherever considered necessary in order to make them comparable with those of the current period.
- The entire operations of the company relate to only one segment

Date: Hyderabad
Place: 30-May-15

For, Supra Trends Limited


M V K Sunil Kumar
Managing Director



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AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31st March, 2015

(Rs. In lakhs)

S.No.	Particulars	Quarter Ended			Current Accounting Year	Previous Accounting Year
		31.03.2015 Audited	31.12.2014 Unaudited	31.03.2014 Audited	31.03.2015 Audited	31.03.2014 Audited
1	Income from Operation					
	a) Net Sales / Income from Operations (Excluding Branch Transfer) (Net of Excise Duty)	6.00	0.50	2.70	8.97	14.94
	b) Other Operating Income	-	-	-	-	-
	Total Income from operations (net)	6.00	0.50	2.70	8.97	14.94
2	Expenses					
	a. Cost of Material Consumed	-	-	-	-	-
	b. Purchase of Traded Goods	-	-	-	-	-
	c. Changes in inventories of finished goods, work-in-progress and stock -in-trade	-	-	-	-	-
	d. Employee benefits expense	6.15	1.40	1.30	16.10	4.27
	e. Depreciation and Amortisation expense	-	-	-	-	-
	f. Provision for BSE fees	-	-	-	-	-
	g. Provision for interest on APGST arrears	-	-	-	-	-
	h. APGST arrears	-	-	-	-	-
	i. Other Expenses	7.79	0.60	1.91	5.38	10.14
	Total Expenses	13.94	2.00	3.21	21.48	14.41
3	Profit / (Loss) from Operations before other income, finance costs and exceptional items (1 - 2)	(7.94)	(1.50)	(0.51)	(12.52)	0.53
4	Other Income	-	-	-	-	-
5	Profit / (Loss) from ordinary activities before finance costs and exceptional items (3 ± 4)	(7.94)	(1.50)	(0.51)	(12.52)	0.53
6	Finance Costs	-	-	-	-	-
7	Profit / (Loss) from ordinary activities after finance costs but before exceptional items (5 ± 6)	(7.94)	(1.50)	(0.51)	(12.52)	0.53
8	Exceptional Items - Expenditure / (Income)	-	-	-	-	-
9	Profit / (Loss) from Ordinary Activities before tax (7 ± 8)	(7.94)	(1.50)	(0.51)	(12.52)	0.53
10	Tax Expense	-	-	-	-	0.17
11	Net Profit / (Loss) from Ordinary Activities after tax (9 ± 10)	(7.94)	(1.50)	(0.51)	(12.52)	0.37
12	Extraordinary items (Net of Tax expense Rs. Nil)	-	-	-	-	-
13	Net Profit / (Loss) for the period (11 ± 12)	(7.94)	(1.50)	(0.51)	(12.52)	0.37
14	Share of profit / (loss) of associates	-	-	-	-	-
15	Minority interest	-	-	-	-	-
16	Net Profit / (Loss) after taxes, minority interest and share of profit / (loss) of associates (13 + 14 + 15) *	(7.94)	(1.50)	(0.51)	(12.52)	0.37
17	Paid-up equity share capital	500.00	500.00	500.00	500.00	500.00
18	Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	-	-	-	(479.22)	(464.92)
19	Earnings per share:					
	(a) Basic	(0.16)	(0.03)	(0.01)	(0.25)	0.01
	(b) Diluted	(0.16)	(0.03)	(0.01)	(0.25)	0.01

For Supra Trends Limited


M V K Sunil Kumar
 Managing Director

Hyderabad

12-May-14





Independent Auditors' Report

To The Members of Supra Trends Limited

Report on the Financial Statements

We have audited the accompanying financial statements of **Supra Trends Limited** ("the Company"), which comprise the Balance Sheet as at March 31st, 2015, the Statement of Profit and Loss, the Cash Flow Statement for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the Accounting Principles generally accepted in India, including Accounting Standards specified under section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This Responsibility also includes maintenance of adequate accounting records in accordance with provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgements 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.

Auditors' Responsibility

Our responsibility is to express an opinion on these standalone 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 thereunder.

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 the disclosures in the financial statements. The procedures selected depend on the auditors' 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 financial control relevant to the Company's preparation of the financial Statements that give a true and fair view 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 the Company's Directors, 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 on the standalone financial Statements.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India,

- a) in the case of the Balance Sheet, of the state of affairs of the company as at 31st March, 2015;
- b) in the case of the Statement of Profit and Loss, of the loss for the year ended on that date;
- c) in the case of the Cash Flow Statement, of the cash flows for the year ended on that date.

Report on Other Legal and Regulatory Requirements

As required by the Companies (Auditor's Report) Order, 2015 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we have given in the Annexure a statement on the matters specified in Paragraphs 3 and 4 of the Order to the extent applicable.

As required by section 143(3) of the Act, 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 purposes of our audit.
- b) In our opinion proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.



- c) The Balance Sheet, the 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 standalone financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- e) On the basis of the written representations received from the directors as on 31st March, 2015 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2015 from being appointed as a director in terms of Section 164 (2) of the Act.
- f) With respect to the other matters 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. The Company does not have any pending litigations which would impact its financial position;
 - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses;
 - iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

For **P S Nagaraju & Co.,**
Chartered Accountants,
(Firm's Registration No. 011447S)



CA P. S. Nagaraju
Partner
(Membership No. 210268)

Hyderabad
30th May, 2015