

38th
ANNUAL REPORT
2024-25

SUPRA TRENDS LIMITED

(CIN: L56100TG1987PLC007120)

BOARD OF DIRECTORS	DESIGNATION
Mrs. Bhavani Ajjarapu	Chairperson & Managing Director (Appointed on July 01, 2025)
Mr. Koppuravuri Naga Venkata Shyam Anirudh	Whole Time Director (Appointed on July 01, 2025)
Mr. Sridhar Seshadri Gundavarapu	Non-Executive and Independent Director
Mrs. Savithri Penumarthi	Non-Executive and Independent Director
Mr. Raghavendra Kumar Koduganti	Non-Executive and Independent Director

CORPORATE INFORMATION	
Registered office:	Office No.6, Plot 20, HUDA Techno Enclave, HITEC City, Madhapur, Hyderabad, Telangana, India, 500081
Corporate identification Number (CIN):	L56100TG1987PLC007120
Statutory Auditors:	NSVR & ASSOCIATES LLP, Chartered Accountants, 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:	M/s. S. Venkatadri & Co., Chartered Accountants
Registrars & Share Transfer Agents:	Venture Capital and Corporate Investments Pvt. Ltd. "AURUM", Door No.4-50/P-Ii/57/4f & 5f, Plot No.57, 4th & 5th Floors, Jayabheri Enclave Phase - Ii Gachibowli, Hyderabad - 500 032. Phones: 040-23818475 / 476 Email: investor.relations@vccipl.com

BOARD COMMITTEES	38 th ANNUAL GENERAL MEETING
Audit Committee	Date : September 29, 2025
Mr. Raghavendra Kumar Koduganti	Chairman
Mr. Sridhar Seshadri Gundavarapu	Member
Mrs. Savithri Penumarthi	Member
Nomination and Remuneration Committee	Time : 10.00 A.M
Mr. Raghavendra Kumar Koduganti	Chairman
Mr. Sridhar Seshadri Gundavarapu	Member
Mrs. Savithri Penumarthi	Member
Stakeholders Relationship Committee	Place : Office No.6, Plot 20, HUDA Techno Enclave, HITEC City, Madhapur, Hyderabad, Shaikpet, Telangana, India, 500081
Mr. Raghavendra Kumar Koduganti	Chairman
Mr. Sridhar Seshadri Gundavarapu	Member
Mrs. Savithri Penumarthi	Member

NOTICE

Notice is hereby given that the 38th Annual General Meeting of 'Supra Trends Limited' will be held on Monday, September 29, 2025 at 10.00 A.M at the Registered Office at Office No.6, Plot 20, HUDA Techno Enclave, HITEC City, Madhapur, Hyderabad, Telangana, India, 500081, to transact the following businesses:

ORDINARY BUSINESS:

1. To receive, consider and adopt:
 - a) the Audited Standalone Financial Statements of the Company for the financial year ended March 31, 2025, together with the Reports of the Board of Directors and the Auditors thereon; and
 - b) the Audited Consolidated Financial Statements of the Company for the financial year ended March 31, 2025, together with the Report of the Auditors thereon.

SPECIAL BUSINESS:

2. **To appoint N. Vanitha, Practicing Company Secretary as Secretarial Auditor of the Company.**

To consider and, if thought fit, to pass the following resolution as an **Ordinary Resolution**:

"RESOLVED THAT pursuant to the provisions of Section 204 and other applicable provisions, if any, of the Companies Act, 2013 read with rules framed thereunder and Regulation 24A of the Securities and Exchange Board of India (Listing Obligations and Disclosures Requirements) Regulations, 2015 as amended from time to time (including any statutory modification(s) or amendment(s) thereto or re-enactment(s) thereof for the time being in force), and based on the recommendation of the Audit Committee and approval of the Board of Directors of the Company, consent of the members of the Company be and is hereby accorded for the appointment of N. Vanitha, Practicing Company Secretary (M. No.: A26859, COP : 10573) as the Secretarial Auditor of the Company for a term of five (5) consecutive financial years, commencing from FY 2025-26 to FY 2029-30 at such fees, plus applicable taxes and other out-of-pocket expenses as may be mutually agreed upon between the Board of Directors of the Company and the Secretarial Auditor.

"RESOLVED FURTHER THAT the Board of Directors or any duly constituted Committee of the Board, be and is hereby authorised to do all acts, deeds, matters and things as may be deemed necessary and/or expedient in connection therewith or incidental thereto, to give effect to the foregoing resolution."

3. **Appointment of Mrs. Bhavani Ajjarapu (DIN: 08331321) as a Director of the Company.**

To consider and, if thought fit, to pass the following resolution as an **Ordinary Resolution**:

"RESOLVED THAT pursuant to the provisions of section 152 and other applicable provisions, if any, of the Companies Act, 2013 ('the Act') and the Companies (Appointment and Qualification of Directors) Rules, 2014, the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('SEBI Listing Regulations') and the other applicable provisions, if any, (including any statutory modification(s) or amendment(s) or re-enactment(s) thereof for the time being in force), as per the Articles of Association of the Company and as recommended by Nomination and Remuneration Committee and approved by the Board of Directors (hereinafter referred to as the "Board", which term shall be deemed to include any Committee constituted / empowered / to be constituted by the Board from time to time to exercise its powers conferred by this resolution), approval of the Members be and is hereby accorded for appointment of Mrs. Bhavani Ajjarapu (DIN: 08331321), as a Director of the Company, in respect of whom the Company has received a notice in writing from a Member under section 160(1) of the Act proposing his candidature for the office of Director of the Company."

RESOLVED FURTHER THAT the Board of Directors of the Company (including any Committee thereof) be and are hereby authorised to do all such acts, deeds, matters and things and take all such steps as may be necessary, proper, desirable or expedient to give effect to this resolution."

4. **Appointment of Mrs. Bhavani Ajjarapu (DIN: 08331321) as Managing Director of the Company.**

To consider and, if thought fit, to pass the following resolution as a **Ordinary Resolution**:

"RESOLVED THAT pursuant to the provisions of Sections 196, 197, 198 and 203 read with Schedule V and all other applicable provisions of the Companies Act, 2013, the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 (including any statutory modification(s) or re-enactment thereof, for the time being in force), the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, as per Articles of Association of the company the appointment of Mrs. Bhavani Ajjarapu (DIN: 08331321) to the office of Managing Director of the Company for a term of 3 years w.e.f. July 01, 2025 at a gross remuneration of Rs. 6,00,000/- per annum on the terms and conditions as set out in the explanatory statement annexed to the notice, by the Board of Directors, based on the recommendation of the Nomination and Remuneration Committee be and is hereby approved.

"RESOLVED FURTHER THAT the Board of Directors of the Company may pay the remuneration to Mrs. Bhavani Ajjarapu (DIN: 08331321), Managing Director, whether by way of Salary, Commission, Perquisites and/ or any combination of the same as mutually agreed by the Board and Mrs. Bhavani Ajjarapu (DIN: 08331321)."

"RESOLVED FURTHER THAT the Board of Directors of the Company be and is hereby authorized to vary and/ or modify the terms and conditions of the appointment including remuneration payable to the said Managing Director in such manner as may be mutually agreed between the Board or its Committee and Mrs. Bhavani Ajjarapu (DIN: 08331321) within the limits as prescribed in Schedule V of the Companies Act, 2013, including any amendment, modification, variation or re-enactment thereof."

"RESOLVED FURTHER THAT in the event of loss or inadequacy of profits in any financial year, Mrs. Bhavani Ajjarapu (DIN: 08331321) shall be paid salary, perquisites and other allowances as set out in explanatory statement as the minimum remuneration, subject to ceiling as specified in Section 197 read Schedule V of the Companies Act, 2013 from time to time in accordance with the provisions of the Companies Act, 2013."

"RESOLVED FURTHER THAT for the purpose of giving effect to the above resolution, the Board be and is hereby authorized to do all such acts, deeds, matters and things and take all such steps as may be necessary, proper or expedient for implementation of the above resolution and matters connected therewith or incidental thereto including but not limited to delegation of all or any of the powers herein conferred to any Committee or any director(s) or any other officer(s) of the Company, or to settle any questions, difficulties or doubts that may arise with regard to the above resolution, without being required to seek any further clarification, consent or approval of the Members."

5. **Appointment of Mr. Koppuravuri Naga Venkata Shyam Anirudh (DIN: 08644720) as a Director of the Company.**

To consider and, if thought fit, to pass the following resolution as an **Ordinary Resolution**:

"RESOLVED THAT pursuant to the provisions of section 152 and other applicable provisions, if any, of the Companies Act, 2013 ('the Act') and the Companies (Appointment and Qualification of Directors) Rules, 2014, the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('SEBI Listing Regulations') and the other applicable provisions, if any, (including any statutory modification(s) or

amendment(s) or re-enactment(s) thereof for the time being in force), as per Articles of Association of the Company and as recommended by Nomination and Remuneration Committee and approved by the Board of Directors (hereinafter referred to as the "Board", which term shall be deemed to include any Committee constituted / empowered / to be constituted by the Board from time to time to exercise its powers conferred by this resolution), approval of the Members be and is hereby accorded for appointment of Mr. Koppuravuri Naga Venkata Shyam Anirudh (DIN: 08644720), as a Director of the Company, in respect of whom the Company has received a notice in writing from a Member under section 160(1) of the Act proposing his candidature for the office of Director of the Company."

RESOLVED FURTHER THAT the Board of Directors of the Company (including any Committee thereof) be and are hereby authorised to do all such acts, deeds, matters and things and take all such steps as may be necessary, proper, desirable or expedient to give effect to this resolution."

6. **Appointment of Mr. Koppuravuri Naga Venkata Shyam Anirudh (DIN: 08644720) as Whole Time Director of the Company.**

To consider and, if thought fit, to pass the following resolution as a **Ordinary Resolution**:

"**RESOLVED THAT** pursuant to the provisions of Sections 196, 197, 198 and 203 read with Schedule V and all other applicable provisions of the Companies Act, 2013, the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 (including any statutory modification(s) or re-enactment thereof, for the time being in force), the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, as per Articles of Association of the company, the appointment of Mr. Koppuravuri Naga Venkata Shyam Anirudh (DIN: 08644720) to the office of Whole Time Director of the Company for a term of 3 years w.e.f. July 01, 2025 at a gross remuneration of Rs. 6,00,000/- per annum on the terms and conditions as set out in the explanatory statement annexed to the notice, by the Board of Directors, based on the recommendation of the Nomination and Remuneration Committee be and is hereby approved.

"**RESOLVED FURTHER THAT**, the Board of Directors of the Company may pay the remuneration to Mr. Koppuravuri Naga Venkata Shyam Anirudh (DIN: 08644720), Whole Time Director, whether by way of Salary, Commission, Perquisites and/ or any combination of the same as mutually agreed by the Board and Mr. Koppuravuri Naga Venkata Shyam Anirudh."

"**RESOLVED FURTHER THAT**, the Board of the Company be and is hereby authorized to vary and/ or modify the terms and conditions of the appointment including remuneration payable to the said Whole Time Director in such manner as may be mutually agreed between the Board or its Committee and to Mr. Koppuravuri Naga Venkata Shyam Anirudh (DIN: 08644720) within the limits as prescribed in Schedule V of the Companies Act, 2013, including any amendment, modification, variation or re-enactment thereof."

"**RESOLVED FURTHER THAT**, in the event of loss or inadequacy of profits in any financial year Mr. Koppuravuri Naga Venkata Shyam Anirudh (DIN: 08644720) shall be paid salary, perquisites and other allowances as set out in explanatory statement as the minimum remuneration, subject to ceiling as specified in Section 197 read Schedule V of the Companies Act, 2013 in accordance with the provisions of the Companies Act, 2013."

"**RESOLVED FURTHER THAT**, for the purpose of giving effect to the above resolution, the Board be and is hereby authorized to do all such acts, deeds, matters and things and take all such steps as may be necessary, proper or expedient for implementation of the above resolution and matters connected therewith or incidental thereto including but not limited to delegation of all or any of the powers herein conferred to any Committee or any director(s) or any other officer(s) of the Company, or to settle any questions, difficulties or doubts that

may arise with regard to the above resolution, without being required to seek any further clarification, consent or approval of the Members."

7. **Alteration of the Objects Clause of the Memorandum of Association of the Company.**

To consider and, if thought fit, to pass the following resolution as a **Special Resolution**:

"**RESOLVED THAT** in accordance with the provisions of Section 13 and other applicable provisions of the Companies Act, 2013 read with rules made thereunder (including any statutory modification(s) or reenactment(s) thereof, for the time being in force) and subject to such approvals as may be necessary or required, Clause III.A of the Memorandum of Association of the Company be and is hereby altered by inserting the following new sub-clauses 6 and 7 after the existing sub-clause 5 in Clause III.A.:

6. To carry on the business of Manufactures and merchants and dealers, distributors and traders, wholesale or retail or otherwise of canned food, packed food and beverages, packed snacks squashes, aerated water, mineral water, syrups, soft drinks, energy drinks, fruits drinks, fruit juices, milk and milk products, ice creams and beverages of every description.
7. To own, manage, operate, carry on the business in India or elsewhere of hotels, motels, entertainment complex, malls, multiplex, concert halls, hotel & motel properties inns, service apartments, clubs, casinos, resorts, restaurants, cafes, taverns, bars, refreshment rooms, boarding and lodging, housekeepers to establish canteens, kitchens for the purpose of rendering hospitality services, flight kitchens, parlours, soda fountains, fast food outlets, restaurant keepers, wine and spirit merchants, retailing, entertainment plaza, food plaza, sports plaza, health plaza, spas, food courts, family entertainment centres, resorts, brewers. masters, distillers, importers and manufacturers of aerated mineral and artificial waters and other drinks, purveyors, refreshment contractors and caterers, milk and snack proprietors, dairymen, ice and ice-cream merchants, importers and brokers of food and foreign produce of all descriptions, hair dressers, perfumers, chemists, proprietors of clubs, baths, dressing rooms, laundries, reading, writing and newspaper rooms, shopping arcades, grounds and places of amusement, recreation, entertainment and instruction of all kinds, tobacco and cigar merchants, agents for railway, airlines and shipping companies and theatrical and opera box office operators."

RESOLVED FURTHER THAT the Board of Directors of the Company be and is hereby authorised to do all such acts, deeds, matters and things including making applications for such approvals / consents, as may be required, and to accept modification(s), amendment(s), if any, which may be specified by the statutory and regulatory authorities without being required to seek any further approval of the members and the members shall be deemed to have given their approval thereto expressly by authority under this Resolution."

10. **Alteration of the Objects Clause of the Memorandum of Association of the Company by deleting "Other Objects".**

To consider and, if thought fit, to pass the following resolution as a **Special Resolution**:

"**RESOLVED THAT**, pursuant to the provisions of Section 13 and other applicable provisions of the Companies Act, 2013, read with relevant rules made thereunder (including any statutory modification(s) or re-enactment(s) thereof for the time being in force), and subject to such approvals, consents, permissions, and sanctions as may be required from the Registrar of Companies or any other statutory authority, the Memorandum of Association of the Company be and is hereby altered by deleting Clause III.C titled 'Other Objects' in its entirety:

C. OTHER OBJECTS:

1. To engage in and carry on the business of hotel restaurant, cafe, resthouse, refreshment-room and lodging-house, keepers, conveying homes, for the purpose of conducting all or any of the main objects effectively or to run the same independently in order to supplement the resources of the company.
2. To carry on the business of printers and publishers of all kinds of medical and health journals, newspapers, tabloids, etc., and for this purpose to establish, maintain and run printing press.
3. To carry on and undertake the business of manufactures, producers, dealers, exhibitors, importers and exporters of cinematographic films either talkie or silent, and to deal, manufacture, import, export and hire each and every apparatus, machinery or accessory advertising thereto.
4. To promote, undertake or direct in India or abroad, whether on own account or in association with others or for and on behalf of others the management, construction, reconstruction, alteration, maintenance pulling down, improving, running, decorating, renovating, designing, furnishing, developing, of any roads, building, hospitals, houses, farm houses, flats, cinemas, hotels, guest houses, factories, industrial sheds, offices, hospitals, nursing homes, dams, canals, tanks, reservoirs, bridges, hydel projects, power house, tunnels, culverts, channels, sewage, gardens, farms, warehouses, cold storages, shops, stores, wharves, works and conveniences of all kinds and the consolidation or sub-division of properties and the selling, transferring, leasing, otherwise disposing of the same as multistoreyed or other buildings and as group housing schemes or office complexes.
5. To acquire by purchase, lease, exchange, grant, licence, or otherwise howsoever all kinds and description of plants, machinery, equipment, components, vessels, aircrafts, automobiles, computers, air conditioning plants, office equipments, lands and/or buildings or any tenure or description situated in any place in India or outside India and any right over or connected with the lands and/or buildings and to turn the same to account in any manner as may seem expedient by selling, leasing, licencing or otherwise howsoever disposing of or dealing with same.

RESOLVED FURTHER THAT the Board of Directors of the Company be and is hereby authorised to do all such acts, deeds, matters and things including making applications for such approvals / consents, as may be required, and to accept any modification(s), amendment(s), if any, which may be specified by the statutory and regulatory authorities without being required to seek any further approval of the members and the members shall be deemed to have given their approval thereto expressly by authority under this Resolution."

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

Sd/-

Bhavani Ajjarapu
Chairperson & Managing Director
(DIN: 08644720)

Date : September 04, 2025
Place: Hyderabad

NOTES:

1. A member entitled to attend and vote at this 38th 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. The Explanatory Statement pursuant to Section 102 of the Companies Act, 2013 (the "Act"), setting out material facts concerning the business under Item Nos. 2 to 8 of the accompanying Notice, is annexed hereto. Relevant documents along with other details with respect to item No.3 to 8 are available for inspection during the working hours of the Company upto this annual general meeting also during the AGM. Information regarding appointment / re-appointment of Directors and Explanatory Statement in respect of special businesses to be transacted pursuant to Section 102 of the Act and details as per Regulation 36(3) of the Listing Regulations and Secretarial Standards (SS2) is annexed hereto as Annexure this notice.
3. Pursuant to the provisions of Section 108 of the Companies Act, 2013 read with Rule 20 of the Companies (Management and Administration) Rules, 2014 (as amended) and Regulation 44 of SEBI Listing Regulations, and the Circulars issued by MCA and SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024 the Company is providing facility of remote e-voting to its Members in respect of the business to be transacted at the AGM. For this purpose, the Company has entered into an agreement with Central Depository Services (India) Limited (CDSL) for facilitating voting through electronic means, as the authorized e-Voting's agency.
4. Members/proxies/authorized representatives are requested to 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.
5. The Notice of the AGM along with the Annual Report 2024-25 is being sent by electronic mode to those Members whose e-mail addresses are registered with the Company/ Depositories. Members who have not registered their e-mail Id. may get the same registered by following the instructions mentioned above. The Company shall provide hard copy of the Annual Report for 2024-25 to the Members, upon request. The Notice of the AGM has been uploaded on the website of the Company at www.supratrends.com. All documents referred to in the accompanying Notice and the Statement pursuant to Section 102(1) of the Companies Act, 2013 shall be open for inspection by the members at the Registered Office of the Company on all working days during business hours up to the date of the Annual General Meeting and also in electronic mode. A request may be made by the Members by writing an e-mail to the Company Secretary at supratrends1987@gmail.com. The Notice can also be accessed from the website of the Stock Exchange i.e. BSE Limited at www.bseindia.com. The AGM Notice is also disseminated on the website of CDSL (agency for providing the Remote e-Voting facility) i.e. www.evotingindia.com.
6. During the period beginning 24 hours before the time fixed for the commencement of the Meeting and ending with the conclusion of the Meeting, a Member would be entitled to inspect the proxies lodged at any time during the business hours of the company. All documents referred to in the Notice and accompanying explanatory statement are open for inspection at the Registered Office of the company on all working days of the company

between 11:00 a.m. and 1:00 p.m. upto the date of the Annual General Meeting and at the venue of the Meeting for the duration of the Meeting.

7. Route-map to the venue of the Meeting is provided at the end of the Annual Report.
8. 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.
9. 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.
10. As per the provisions of Section 72 of the Act, the facility for making nomination is available for the Members in respect of the shares held by them. Members who have not yet registered their nomination are requested to register the same by submitting Form No. SH-13. If a member desires to opt out or cancel the earlier nomination and record a fresh nomination, he/she may submit the same in Form ISR-3 or SH-14 as the case may be. The said forms can be downloaded from the website of the Company i.e. www.supratrends.com. Members are requested to submit the said details to their DP in case the shares are held by them in dematerialized form.
11. 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.
12. 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.
13. 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.
14. 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.

15. 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.
16. 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.
17. The Company is not required to close Register of Members and Share Transfer Books for the purpose of AGM.
18. 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/appointed is given as Annexure to this notice.

19. Instruction about Voting:

The items of business as set out in the Notice may be transacted through electronic voting system and poll at the AGM. Therefore, the Company is providing facility for voting by electronic means. Pursuant to Section 108 of the Companies Act 2013, read with Rule 20 of the Companies (Management and Administration) Rules, 2014, as amended from time to time and Regulation 44 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Company is pleased to offer remote e-voting facility, to its members in respect of the business to be transacted at the AGM.

The Members, whose names appear in the Register of Members / list of Beneficial Owners as on September 22, 2025 ("cut-off date") are entitled to vote on the resolutions set forth in this Notice. Eligible members who have acquired shares after the dispatch of the Annual Report may approach the Company for required assistance in connection with generation of the User ID / Password in order to exercise their right to vote by electronic means. The remote e-voting period will commence at 9.00 A.M. on September 26, 2025 and will end at 5.00 P.M. on September 28, 2025. The members will not be able to cast their votes electronically beyond the date and time mentioned above.

The Company has appointed Mrs. N. Vanitha, Practicing Company Secretary (M. No. 26859 and C.P No. 10573) to act as the Scrutinizer to conduct and scrutinize the voting process in a fair and transparent manner. The cut-off date has been fixed as September 22, 2025. The Members desiring to vote through electronic mode may refer to the detailed procedure on remote e-voting given hereunder:

The results shall be declared on or after the 38th Annual General Meeting of the company and shall be deemed to be passed on the date of 38th Annual General Meeting. The results along with the Scrutinizer's Report shall be placed on the website of the company i.e. www.supratrends.com within 2 working days of passing of the resolutions at the 38th Annual General Meeting of the company and shall be communicated to BSE Limited.

THE INTRUCTIONS OF SHAREHOLDERS FOR REMOTE 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 September 26, 2025 at 9.00 AM and ends on September 28, 2025 at 5.00 PM. During this period shareholders of the Company, holding Equity shares either in physical form or in dematerialized form, as on the cut-off date i.e. September 22, 2025 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 remote 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.

- (i) 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	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 users to login to Easi / Easiest are requested to visit cdsi website www.cdslindia.com and click on login icon & My Easi New (Token) Tab. 2) After successful login the Easi / Easiest user will be able to see the e-Voting option for eligible companies where the e-Voting is in progress as per the information provided by company. On clicking the e-voting option, the user will be able to see e-Voting page of the e-Voting service provider for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. Additionally, there is also links provided to access the system

	of all e-Voting Service Providers, 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 cdsi website www.cdslindia.com and click on login & My Easi New (Token) 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 an e-Voting link available on www.cdslindia.com home page. 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 e-Voting is in progress and also able to directly access the system of all e-Voting Service Providers.
Individual Shareholders holding securities in Demat mode with NSDL Depository	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 remote 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 remote e-Voting period. 4) For OTP based login you can click on https://eservices.nsdl.com/SecureWeb/evoting/evotinglogin.jsp. You will have to enter your 8-digit DP ID, 8-digit Client Id, PAN No., Verification code and generate OTP. Enter the OTP received on registered email id/mobile number and click on login. 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 re-directed to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.

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 remote e-Voting period.
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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. 1800 21 09911
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 : 022 - 4886 7000 and 022 - 2499 7000

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) 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.
 - 4) Next enter the Image Verification as displayed and Click on Login.
 - 5) 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.
 - 6) 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.

- (ii) After entering these details appropriately, click on "SUBMIT" tab.
- (iii) 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.
- (iv) For shareholders holding shares in physical form, the details can be used only for e-Voting on the resolutions contained in this Notice.
- (v) Click on the EVSN for the relevant Supra Trends Limited on which you choose to vote.
- (vi) 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.
- (vii) Click on the "RESOLUTIONS FILE LINK" if you wish to view the entire Resolution details.
- (viii) 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.
- (ix) Once you "CONFIRM" your vote on the resolution, you will not be allowed to modify your vote.
- (x) You can also take a print of the votes cast by clicking on "Click here to print" option on the Voting page.
- (xi) 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.
- (xii) There is also an optional provision to upload BR/POA if any uploaded, which will be made available to scrutinizer for verification.
- (xiii) **Additional Facility for Non - Individual Shareholders and Custodians - For Remote 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 favour 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 mandatory 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 sophiatraexpolimited@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 at toll free no. 1800 21 099 11.

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 21 09911.

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

**Sd/-
Bhavani Ajjarapu**
Chairperson & Managing Director
(DIN: 08644720)

Date : September 04, 2025
Place: Hyderabad

EXPLANATORY STATEMENT PURSUANT TO SECTION 102(1) OF THE COMPANIES ACT, 2013

Item No. 2:

Pursuant to Section 204 and other applicable provisions of the Companies Act, 2013, read with Rule 9 of the Companies (Appointment & Remuneration of Managerial Personnel) Rules, 2014 ('the Act'), every listed company and certain other prescribed categories of companies are required to annex a Secretarial Audit Report, issued by a Practicing Company Secretary, to their Board's report, prepared under Section 134(3) of the Act.

Furthermore, pursuant to Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Third Amendment) Regulations, 2024 ("SEBI Listing Regulations"), effective from April 1, 2025, a company is required to appoint peer reviewed secretarial auditor (if individual then for not more than one term of five consecutive years and if a firm then for not more than two terms of five consecutive years), with the approval of the shareholders in the annual general meeting.

Based on the recommendation of the Audit Committee, the Board of Directors ('Board') at their meetings held on September 03, 2025 has approved the appointment of Mrs. N Vanitha, Peer Reviewed Practicing Company Secretary as the Secretarial Auditor of the Company for a period of five consecutive financial years from 2025-26 to 2029-30. The appointment is subject to approval of the Members of the Company. While recommending Mrs. N Vanitha, Peer Reviewed Practicing Company Secretary for appointment, the Audit Committee and the Board considered her past audit experience particularly in auditing listed companies, valued various factors, including her capability to handle a diverse and complex business environment, its existing experience in the various business segments, the clientele it serves, and its technical expertise.

Mrs. N Vanitha has given her consent to act as Secretarial Auditor of the Company and confirmed that her appointment (if made) would be within the prescribed limits under the Act & Rules made thereunder and SEBI LODR Regulations. She has also confirmed that she is not disqualified to be appointed as Secretarial Auditor in terms of the provisions of the Act & Rules made thereunder and SEBI LODR Regulations.

The details required to be disclosed under provisions of Regulation 36(5) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 are as under:

Particulars	Details
Proposed Secretarial Auditor	Mrs. N. Vanitha, Practicing Company Secretary.
Basis of Recommendation	The Board and the Audit Committee, after considering various factors, such as independence, industry experience, technical skills, audit team, audit quality reports, etc., have recommended Mrs. N. Vanitha, Practicing Company Secretary (Peer reviewed firm No. 1890/2022), to be appointed as the Secretarial Auditor of the Company. The Company has received written consent from N. Vanitha, Practicing Company Secretary, and a certificate stating that she satisfy the qualification criteria provided under SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024 ("SEBI Circular") and that the appointment, if made, shall be in accordance with the applicable provisions of the Act, Rules framed thereunder, SEBI Listing Regulations, SEBI Circular and other applicable circulars, if any, in this regard.
Credentials of Proposed Secretarial Auditor	Mrs. N. Vanitha is a practicing company secretary. She is a member of Institute of Company Secretaries of India, having over more than 15 years of experience in Secretarial matters, Compliance of security laws and Capital Markets.
Term of Appointment	Mrs. N Vanitha is proposed to be appointed for a term of five (5) consecutive years, to conduct the Secretarial Audit of five consecutive financial years from 2025-26 to 2029-30.

Proposed Fees	The proposed fees payable to N. Vanitha is Rs. 1,00,000 per annum. The said fees shall exclude GST, certification fees, applicable taxes, reimbursements and other outlays. The authority to decide the remuneration for the balance period of the tenure has been delegated to the Board of Directors which shall be decided mutually by them and the secretarial auditor.
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The Board recommends the said resolution, as set out in Item No. 2 of this Notice as ordinary resolution for members approval.

None of the Directors, Key Managerial Personnel of the Company and their relatives are in any way concerned or interested, financially or otherwise in the said resolution.

Item No. 3 & 4:

Pursuant to the provisions of sections 152, 161, 196, 197, 203 and schedule V of the Companies Act, 2013 read with relevant rules as may be amended from time to time and other applicable provisions, if any, of the Companies Act, 2013 ("Act") SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations") (including any statutory modification or re-enactment thereof, for the time in being in force) and Article of Association of the Company, based on the recommendation of Nomination and Remuneration Committee, the Board of Directors of the Company at its meeting held on July 01, 2025 approved the appointment of Mrs. Bhavani Ajjarapu (DIN: 08331321) as an Additional Director designated as Managing Director of the Company for a period of 3 years commencing from July 01, 2025 to June 30, 2028.

Mrs. Bhavani Ajjarapu (DIN: 08331321) has conveyed her consent to act as a Director and Managing Director and the Company has also received other necessary disclosures from her. Mrs. Bhavani Ajjarapu (DIN: 08331321) is not debarred from being appointed as a Director of the Company pursuant to any order of SEBI or any other authority. Further, pursuant to the provisions of Section 160 of the Act, the Company has received notice in writing from a member proposing the candidature of Mrs. Bhavani Ajjarapu as a Director.

As per the provisions of Sections 196 and 197 of the Act and the Rules thereunder, the Appointment of Managing Director and the terms and condition of such appointment and remuneration payable shall be subject to approval by the members at their General meeting. Further, as per Regulation 17(1C) of Listing Regulations, the listed entity shall ensure that approval of shareholders for appointment of a person on the Board of Directors is taken at the next general meeting or within a time period of three months from the date of appointment, whichever is earlier.

The Brief Profile of Mrs. Bhavani Ajjarapu (DIN: 08331321) is mentioned herein below:

She holds Diploma in Naturopathy and have more than 20 Years of experience in HR and Admin Functions and also with expertise in finance, operations, and strategic planning.

Pursuant to the provisions of Section 197 read with rules made thereunder and Section II of Part II of Schedule V to the Act, the remuneration payable to Mrs. Bhavani Ajjarapu has been approved for a period of 3 years by the Board of Directors based on the recommendation of the NRC and subject to the approval of the Members of the Company. The details of the proposed remuneration are set out below:

1) **Term of appointment:** 3 years w.e.f. July 01, 2025

2) **Salary, perquisites and allowances:**

Salary, perquisites and allowances of Rs. 6,00,000/- (Rupees Six Lakhs Only) per Annum for a period of 3 years w.e.f. July 01, 2025. Salary, perquisites and allowances may be revised periodically based on the recommendation of the Board of Directors subject to the provisions of the Companies Act, 2013.

Perquisites and allowances shall include -

a. House Rent Allowance: As per Company's Policy.

- b. Travelling Allowance: As per Company's Policy.
- c. Other Allowance: As per Company's Policy.
- d. Leave Travel Concession: will be allowed in accordance with the rules specified by the Company.
- e. Medical Expenses: will be allowed in accordance with the rules specified by the Company.
- f. Gratuity, PF Contribution, Personal Accident Insurance and Medical insurance policy: As per the Company's policy.
- g. Helper Allowance: As per Company's Policy.
- h. Driver wages: As per Company's Policy.

3) **Sitting Fees:** NA.

4) **Perquisites as per the Section IV of the Schedule V of the Act as provided below:**

- A. contribution to provident fund, superannuation fund or annuity fund to the extent these either singly or put together are not taxable under the Income-tax Act, 1961;
- B. gratuity payable at a rate not exceeding half a month's salary for each completed year of service; and
- C. encashment of leave at the end of the tenure.

**STATEMENT PURSUANT TO SECTION II OF PART-II OF
SCHEDULE V OF THE COMPANIES ACT, 2013:**

I. GENERAL INFORMATION:					
1	Nature of Industry	Restaurant and Food Services			
2	Date or expected date of commencement of commercial production.	The Company has been in operation since 1987.			
3	In case of New Companies, the expected date of commencement of activities as per project approved by financial institutions appearing in the prospectus.	Not Applicable			
4	Financial performance based on given indicators	Particulars	2024-25	2023-24	2022-23
			(In Lakhs)	(In Lakhs)	(In Lakhs)
		Total Revenue	9.48	-	-
		Profit before Tax	(50.24)	(9.49)	(6.81)
		Tax Expenses	-	-	-
		Profit After Tax	(50.24)	(9.49)	(6.81)
		EPS	(0.37)	(1.90)	(1.36)
5	Foreign Investments or Collaborators, if any.	At present, the Company does not have any foreign investments or collaborations.			
II. INFORMATION ABOUT THE APPOINTEE:					
1	Background details	She holds Diploma in Naturopathy and have more than 20 Years of experience in HR and Admin Functions and also with expertise in finance, operations, and strategic planning.			
2	Past Remuneration	Not Applicable			
3	Recognition or awards	NA			
4	Job profile and his suitability	In the capacity of Managing Director of the Company, Mrs. Bhavani Ajarapu shall be responsible for defining and executing business strategy, strengthening governance practices and providing overall leadership to the Company's operations or such other roles and responsibilities as may be assigned to her by the Board from time to time.			
5	Remuneration proposed	Salary, perquisites and allowances of Rs. 6,00,000/- (Rupees Six Lakhs Only) per Annum.			
6	Comparative remuneration profile with respect to industry, size of the Company, profile of the position and person	Taking into consideration the size of the Company, the profile of the appointee, the remuneration proposed is commensurate with the job profile i.e her expertise and knowledge in Food and Restaurant industry.			
7	Pecuniary relationship directly or indirectly with the company, or relationship with the managerial personnel, if any.	Except as the promoter of the Company, no other pecuniary relationship directly or indirectly with the company, or relationship with the managerial personnel of the Company.			

III. OTHER INFORMATION:

1	Reasons of Loss or Inadequate Profits:	Due to high competition in the market and insufficient funds, the Company has no revenues for the past few years and as a result of which the Company has not earned profits
2	Steps taken or proposed to be taken for improvement	(i) Development of new markets. (ii) Focus on new area of market. (iii) Continuous cost reduction.
3	Expected increase in productivity and profits in measurable terms:	With the aforesaid measures taken by the Company, the profitability of the Company is expected to increase in coming years.

The Company has not defaulted in payment of dues to any bank or public financial institution or any other secured creditor.

Brief profile and requisite information as required under Regulation 36 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Secretarial Standard on General Meetings issued by the Institute of Company Secretaries of India (SS-2), other requisite information is annexed as Annexure - A hereto and forms a part of this Notice.

Except Mrs. Bhavani Ajarapu, being the appointee, none of the other Directors / Key Managerial Personnel of the Company / their relatives are, in any way financially or otherwise, concerned or interested, in the said resolution, except to the extent of their shareholding, if any.

The Board of Directors of the Company recommends the resolution set out in Item No. 3 in the accompanying Notice for approval by the Members as an Ordinary Resolution and Item No. 4 in the accompanying Notice for approval by the Members as a Ordinary Resolution.

Item No. 5 & 6:

Pursuant to the provisions of sections 152, 161, 196, 197, 203 and schedule V of the Companies Act, 2013 read with relevant rules as may be amended from time to time and other applicable provisions, if any, of the Companies Act, 2013 ("Act") SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations") (including any statutory modification or re-enactment thereof, for the time in being in force) and Article of Association, based on the recommendation of Nomination and Remuneration Committee, the Board of Directors of the Company at its meeting held on July 01, 2025 approved the appointment of Mr. Koppuravuri Naga Venkata Shyam Anirudh (DIN: 08644720) as an Additional Director designated as Whole Time Director of the Company for a period of 3 years commencing from July 01, 2025 to June 30, 2028.

of Mr. Koppuravuri Naga Venkata Shyam Anirudh (DIN: 08644720) has conveyed his consent to act as a Director and Whole Time Director and the Company has also received other necessary disclosures from him. Mr. Koppuravuri Naga Venkata Shyam Anirudh (DIN: 08644720) is not debarred from being appointed as a Director of the Company pursuant to any order of SEBI or any other authority. Further, pursuant to the provisions of Section 160 of the Act, the Company has received notice in writing from a member proposing the candidature of Mr. Koppuravuri Naga Venkata Shyam Anirudh (DIN: 08644720) as a Director.

As per the provisions of Sections 196 and 197 of the Act and the Rules thereunder, the Appointment of Whole time Director and the terms and condition of such appointment and remuneration payable shall be subject to approval by the members at their General meeting. Further, as per Regulation 17(1C) of Listing Regulations, the listed entity shall ensure that approval of shareholders for appointment of a person on the Board of Directors is taken at the next general meeting or within a time period of three months from the date of appointment, whichever is earlier.

The Brief Profile of Mr. Koppuravuri Naga Venkata Shyam Anirudh (DIN: 08644720) is mentioned herein below:

He did his Bachelor of Business from James Cook University, 2017 to 2019, Singapore and he has more than 4 years of experience in food and beverage industry.

Pursuant to the provisions of Section 197 read with rules made thereunder and Section II of Part II of Schedule V to the Act, the remuneration payable to Mr. Koppuravuri Naga Venkata Shyam Anirudh (DIN: 08644720) has been approved for a period of 3 years by the Board of Directors based on the recommendation of the NRC and subject to the approval of the Members of the Company. The details of the proposed remuneration are set out below:

5) **Term of appointment:** 3 years w.e.f. July 01, 2025.

6) Salary, perquisites and allowances:

Salary, perquisites and allowances of Rs. 6,00,000/- (Rupees Six Lakhs Only) per Annum for a period of 3 years w.e.f. July 01, 2025. Salary, perquisites and allowances may be revised periodically based on the recommendation of the Board of Directors or subject to the provisions of the Companies Act, 2013.

Perquisites and allowances shall include -

- a. House Rent Allowance: As per Company's Policy.
- b. Travelling Allowance: As per Company's Policy.
- c. Other Allowance: As per Company's Policy.
- d. Leave Travel Concession: will be allowed in accordance with the rules specified by the Company.
- e. Medical Expenses: will be allowed in accordance with the rules specified by the Company.
- f. Gratuity, PF Contribution, Personal Accident Insurance and Medical insurance policy: As per the Company's policy.
- g. Helper Allowance: As per Company's Policy.
- h. Driver wages: As per Company's Policy.

7) **Sitting Fees:** NA.

8) Perquisites as per the Section IV of the Schedule V of the Act as provided below:

- A. contribution to provident fund, superannuation fund or annuity fund to the extent these either singly or put together are not taxable under the Income-tax Act, 1961;
- B. gratuity payable at a rate not exceeding half a month's salary for each completed year of service; and
- C. encashment of leave at the end of the tenure.

**STATEMENT PURSUANT TO SECTION II OF PART-II OF
SCHEDULE V OF THE COMPANIES ACT, 2013:**

I. GENERAL INFORMATION:					
1	Nature of Industry	Restaurant and Food Services			
2	Date or expected date of commencement of commercial production.	The Company has been in operation since 1987.			
3	In case of New Companies, the expected date of commencement of activities as per project approved by financial institutions appearing in the prospectus.	Not Applicable			
4	Financial performance based on given indicators	Particulars	2024-25	2023-24	2022-23
			(In Lakhs)	(In Lakhs)	(In Lakhs)
		Total Revenue	9.48	-	-
		Profit before Tax	(50.24)	(9.49)	(6.81)
		Tax Expenses	-	-	-
		Profit After Tax	(50.24)	(9.49)	(6.81)
		EPS	(0.37)	(1.90)	(1.36)
5	Foreign Investments or Collaborators, if any.	At present, the Company does not have any foreign investments or collaborations.			
II. INFORMATION ABOUT THE APPOINTEE:					
1	Background details	He did his Bachelor of Business from James Cook University, 2017 to 2019, Singapore and he has more than 4 years of experience in food and beverage industry.			
2	Past Remuneration	NA			
3	Recognition or awards	NA			
4	Job profile and his suitability	In the capacity of Whole Time Director of the Company, Mr. Koppuravuri Naga Venkata Shyam Anirudh (DIN: 08644720) shall be responsible for defining and executing business strategy, strengthening governance practices and providing overall leadership to the Company's operations or such other roles and responsibilities as may be assigned to her by the Board from time to time.			
5	Remuneration proposed	Salary, perquisites and allowances of Rs. 6,00,000/- (Rupees Six Lakhs Only) per Annum.			
6	Comparative remuneration profile with respect to industry, size of the Company, profile of the position and person	Taking into consideration the size of the Company, the profile of the appointee, the remuneration proposed is commensurate with the job profile i.e his expertise and knowledge in Food and Restaurant industry.			
7	Pecuniary relationship directly or indirectly with the company, or relationship with the managerial personnel, if any.	Except as the promoter of the company no other pecuniary relationship directly or indirectly with the company, or relationship with the managerial personnel of the company.			

III. OTHER INFORMATION:

1	Reasons of Loss or Inadequate Profits:	Due to high competition in the market and insufficient funds, the Company has no revenues for the past few years and as a result of which the Company has not earned profits
2	Steps taken or proposed to be taken for improvement	(i) Development of new markets. (ii) Focus on new area of market. (iii) Continuous cost reduction.
3	Expected increase in productivity and profits in measurable terms:	With the aforesaid measures taken by the Company, the profitability of the Company is expected to increase in coming years.

The Company has not defaulted in payment of dues to any bank or public financial institution or any other secured creditor.

Brief profile and requisite information as required under Regulation 36 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Secretarial Standard on General Meetings issued by the Institute of Company Secretaries of India (SS-2), other requisite information is annexed as Annexure - A hereto and forms a part of this Notice.

Except Mr. Koppuravuri Naga Venkata Shyam Anirudh (DIN: 08644720), being the appointee, none of the other Directors / Key Managerial Personnel of the Company / their relatives are, in any way financially or otherwise, concerned or interested, in the said resolution, except to the extent of their shareholding, if any.

The Board of Directors of the Company recommends the resolution set out in Item No. 5 in the accompanying Notice for approval by the Members as an Ordinary Resolution and Item No. 6 in the accompanying Notice for approval by the Members as a Ordinary Resolution.

Item No. 7:

In order to expand the scope of the Company's business activities and to enable it to explore new opportunities in the hospitality, Restaurants and hotels and allied sectors and business of manufacturing, trading, and distribution of packaged foods and beverages, including but not limited to soft drinks, juices, milk products, and ice creams. the Board of Directors proposes to insert a new sub-clause 6 and 7 after the existing sub-clause 5 in Clause III.A. of Memorandum of Association ("MOA").

The proposed sub-clause 6 and 7 will empower the Company to engage in a wide range of activities including owning, managing, and operating hotels, motels, resorts, restaurants, entertainment complexes, malls, casinos, service apartments, food courts, and other hospitality-related services. It also includes ancillary services such as catering, beverage manufacturing, retailing, and recreational facilities, which are aligned with the Company's strategic growth plans and business of manufacturing, trading, and distribution of packaged foods and beverages, including but not limited to soft drinks, juices, milk products, and ice creams.

Memorandum of Association of the Company with relevant alterations are available for inspection of the members during the working hours upto this AGM. In accordance with the provisions of Section 13 of the Companies Act, 2013 ("Act") alteration of the Objects Clause of the MOA requires approval of the members of the Company by passing a special resolution.

The Board believes that the proposed insertion will provide the Company with the flexibility to diversify its operations and enhance its revenue streams.

The draft MOA is available for the inspection upto the Annual general meeting.

The Board of Directors recommends the resolution set out in Item No.7 for approval by the Members as a Special Resolution.

None of the Directors, Key Managerial Personnel, or their relatives are in any way concerned or interested, financially or otherwise, in the proposed resolution.

Item No. 8:

The Memorandum of Association ("MOA") of the Company currently contains Clause III.C titled "Other Objects," which lists various ancillary business activities that were permitted under the erstwhile Companies Act, 1956. However, under the Companies Act, 2013, companies are required to define only their main objects and any matters considered necessary for their furtherance. The concept of "Other Objects" has been omitted in the new regime.

In view of this, and to align the Company's MOA with the provisions of the Companies Act, 2013, it is proposed to delete Clause III.C - "Other Objects" from the MOA. This alteration will streamline the object clause and ensure compliance with the current legal framework, without affecting the Company's ability to undertake any activity that is ancillary or incidental to its main objects.

The proposed deletion does not affect the Company's existing operations or its ability to pursue new opportunities, as any activity that is consistent with the main objects can still be undertaken subject to applicable laws.

Memorandum of Association of the Company with relevant alterations are available for inspection of the members during the working hours upto this AGM. The Board of Directors recommends the passing of the resolution as a Special Resolution.

None of the Directors, Key Managerial Personnel, or their relatives are in any way concerned or interested, financially or otherwise, in the proposed resolution.

Annexure A

Annexure to the Notice of the AGM

Details of Director seeking re-appointment at the 38th Annual General Meeting
[Pursuant to Regulation 36(3) SEBI (Listing Obligations and Disclosure Requirements)
Regulations 2015 and Secretarial Standard - 2 on General Meetings]

Brief Particulars in pursuance of relevant provisions of the Act and SEBI (LODR) Regulations, 2015 Appointment of Mrs. Bhavani Ajjarapu (DIN: 08331321).

A	Name	Mrs. Bhavani Ajjarapu
	DIN	08331321
	Date of Birth	July 26, 1967
	Date of first appointment	July 01, 2025
B	Brief Resume	
	(i) Age	58 years
	(ii) Qualification	Diploma in Naturopathy
	(iii) Experience in functional area	More than 20 Years of experience in HR and Admin Functions
	Date of appointment on the Board of the Company	July 01, 2025
C	Nature of his expertise in specific functional areas	More than 20 Years of experience in HR and Admin Functions
D	Terms and Conditions of appointment/re-appointment	She was appointed by the Board as an Additional Director and Managing director of the company subject to approvals of the members of the company.
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]	She 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 31.03.2025)	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	She holds 5,57,340 Equity shares
J	Last Remuneration drawn	NIL
K	No of Board Meetings attended during the year 2024-25	NA
L	Information as required pursuant to BSE circular ref no. LIST/ COMP/14/ 2018-19 and the National Stock Exchange of India Limited with ref no. NSE/ CML/2018/24, dated June 20, 2018.	He is not debarred for being appointed as Director pursuant to any SEBI order or any other authority.

Appointment of Mr. Koppuravuri Naga Venkata Shyam Anirudh (DIN: 08644720).

A	Name	Mr. Koppuravuri Naga Venkata Shyam Anirudh
	DIN	08644720
	Date of Birth	December 12, 1994
	Date of first appointment	July 01, 2025
B	Brief Resume	
	(i) Age	30 years
	(ii) Qualification	Bachelor of Business- James Cook University, 2017 to 2019, Singapore
	(iii) Experience in functional area	more than 3 years of experience in food and beverage industry
	Date of appointment on the Board of the Company	July 01, 2025
C	Nature of his expertise in specific functional areas	more than 3 years of experience in food and beverage industry
D	Terms and Conditions of appointment/re-appointment	He was appointed by the Board as Additional Director and designated as Wholetime director of the company subject to approvals of the members of the company.
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 31.03.2025)	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	He holds 1,00,001 Equity shares and 12,00,000 Warrants
J	Last Remuneration drawn	NIL
K	No of Board Meetings attended during the year 2024-25	NA

DIRECTORS' REPORT

To
The Members,

Your directors have pleasure in presenting the 38th Annual Report of 'Supra Trends Limited' (the Company) together with the Audited accounts for the financial year ended March 31, 2025.

FINANCIAL RESULTS:

The performance of the Company for the financial year ended March 31, 2025 is summarized below:

(Rupees in Lakhs)

Particulars	Standalone		Consolidated	
	Financial Year 2024-25	Financial Year 2023-24	Financial Year 2024-25	Financial Year 2023-24
Revenue from Operations	-	-	9.30	-
Other Income	9.48	-	10.28	-
Total Revenue	-	-	19.58	-
Profit/Loss for the year (before Interest, Deprecation & Tax)	(50.24)	(9.49)	(116.79)	(9.49)
Less	-	-	-	-
Interest	-	-	-	-
Deprecation	-	-	-	-
Provision for Taxation (including deferred tax)	-	-	-	-
Net Profit	(50.24)	(9.49)	(116.79)	(9.49)
Earning Per Equity share				
a. Basic	(0.37)	(1.90)	(0.85)	(1.90)
b. Diluted	(0.37)	(1.90)	(0.85)	(1.90)

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. (50.24) lakhs as against loss of Rs. (9.49) 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. And in the consolidated basis company has made the 19.58 lakhs revenue and recorded the loss of (116.79) lakhs.

TRANSFER OF AMOUNT TO RESERVES:

The Company has not proposed to transfer any amount to the reserve for the financial year ended March 31, 2025.

DIVIDEND:

The Board of directors does not recommend any dividend for the financial year ended March 31, 2025.

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 www.supratrends.com.

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.

LISTING OF EQUITY SHARES:

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.

SHARE CAPITAL:

Sl.No.	Particulars	(Rs. In lakhs)
1.	Authorised Share Capital 2,60,00,000 Equity Shares of Rs.10/- each	2600.00
2.	Equity Shares at the beginning of the year: Issued, Subscribed & Paid-up Share Capital: 5,00,000 equity shares of Rs. 10/- each	50.00
3	Equity Shares at the end of the year: Issued, Subscribed & Paid-up capital: 1,35,37,241 equity shares of Rs. 10/- each	1353.72

During the year under review: -

The Board of Directors at its meeting held on August 14, 2024 approved the issue and allotment of (i) 51,60,000 (Fifty-One Lakh Sixty Thousand Only) Equity Shares to be issued on preferential basis (ii) 1,09,50,000 (One Crore Nine Lakh Fifty Thousand Only) warrants convertible into equity shares to be issued on a preferential basis and (iii) 88,87,241 (Eighty eight lakhs eighty seven thousand two forty one only) equity shares against swap of equity shares for the acquisition of Rasvat Food Specialties Private Limited ("Rasvat") in the ratio of 1:1 to be issued on a preferential basis. The shareholders of the company, by passing special resolution through postal ballot on September 19, 2024, approved the said preferential issue. Subsequently, the Board of Directors at its meeting held on October 21, 2024 approved the allotment of 1,29,37,241 fully paid-up equity shares of face value of Rs.10/- (Rupees ten only) each and allotment of 1,09,50,000 Warrants of face value of Rs.10/- (Rupees ten only) each and on October 22, 2024 approved the allotment of 1,00,000 fully paid-up equity shares of face value of Rs.10/- (Rupees ten only) each.

During the year under review:

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

CHANGE IN NATURE OF THE BUSINESS:

The Company is in the business buying, selling, marketing, trading, exporting, importing, retailing through the shops, malls or company's own showrooms, franchise shops, or by any methods of sale or display, exporting, importing, supplying, distribution, ordering, classifying, trading and dealing in all types, varieties, characteristics, and descriptions of textile goods, apparels, personal wear, footwear, sports accessories, dress materials, fabrics, clothes, yarns whether branded or not and to do all incidental acts and things necessary for the attainment of the foregoing objects. In addition to the existing business, the Company, during the year has altered the object clause of the Memorandum of Association of the Company by inserting new business activities which include to Manufacture, market, trade, import, export, improve, sell, food products which inter alia include but is not limited to pickles, spices made of chillies, pepper, cloves, turmeric, vegetables, herbs and other food items derived from agricultural or farming activities.

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

During the year under review the following appointments and resignations were made for the office of director and key managerial personnel.

- a) On May 28, 2024, Mr. Koduganti Raghavendra Kumar (DIN: 02376957) and Mr. Sridhar Seshadri Gundavarapu (DIN: 01724330) were appointed as an Additional Directors in the Non-executive Independent category and shareholders of the Company at Extra-Ordinary General Meeting held on August 27, 2024 approved the appointment of Mr. Koduganti Raghavendra Kumar (DIN:02376957) and Mr. Sridhar Seshadri Gundavarapu (DIN: 01724330) as an independent directors with effect from May 28, 2024.
- b) On May 28, 2024, Mr. Raghava Gupta Garre (DIN: 02706027) and Mr. Udayabhanu Gadiyaram (DIN: 06728482) resigned as the Non-Executive Independent director of the company.
- c) On May 28, 2024, Mrs. Nuzhat Fatima having membership No. A28960 resigned for the post of Company Secretary & Compliance Officer of the company and Mr. Girish Shivaram Gaonkar having membership No. A73406 appointed for the post of Company Secretary & Compliance Officer of the company.
- d) On August 03, 2024, Mrs. Savithri Penumarthi (DIN: 10720017) appointed as an Additional Director in the Non-executive independent category and shareholders of the Company at Extra-Ordinary General Meeting held on August 27, 2024 approved the appointment of Mrs. Savithri Penumarthi (DIN: 10720017) as an independent director with effect from August 03, 2024.
- e) On August 03, 2024, Mrs. Chivukula Surya Prabha (DIN: 06894261) Resigned as Non-executive independent category.
- f) On August 03, 2024, Mr. D V P Rao Vinnakota, appointed as the Chief Financial Officer (CFO) of the company.

Subsequent to the closure of the Financial year, the Board of Directors at their meeting held on July 01, 2025 appointed Mrs. Bhavani Ajjarapu (DIN:08331321) as Managing Director and Mr. Koppuravuri Naga Venkata Shyam Anirudh (DIN: 08644720) as Whole Time Director of the Company subject to approval of the shareholders of the Company and Mathamsetty Venkata Krishna Sunil Kumar (DIN: 03597178) resigned from his Managing director and Directorship position in the company w.e.f. on July 01, 2025.

Retirement by Rotation

In terms of the provisions of section 152 of the Companies 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 rotation at every annual general meeting pursuant to which none of the office of director is liable to retire by rotation at the ensuing Annual General Meeting.

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 Management. 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 met 1 time in the financial year 2024-25 :-

- 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 2024-25 were disclosed on the Company's website.

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.

Name of Registrars & Transfer Agent	Venture Capital and Corporate Investments Private Limited
Address	"AURUM", D No.4-50/P-II/57/4F & 5F, 4th & 5th Floors, Plot No.57, Jayabheri Enclave Phase - II, Gachibowli, Serilingampally, Hyderabad - 500 032, Ranga Reddy Dist., Telangana.
Phone	+91 040-23818475/476
Website	www.vccipl.com
Email	investor.relations@vccipl.com

REMUNERATION POLICY:

The Nomination and Remuneration Committee will recommend the remuneration /fees 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, the same has been mentioned in the Remuneration policy which has been annexed as Annexure -I and also disclosed on the on the Company's website www.supratrends.com.

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.

All the Directors and senior management confirmed the compliance of code of conduct. A certificate confirming the affirmations of Compliance of code of conduct by Board as well as Senior Management signed by Managing Director is annexed as Annexure II of the report.

MANAGING DIRECTOR/CHIEF FINANCIAL OFFICER CERTIFICATION:

The Managing Director and the Chief Financial Officer have certified to the Board in accordance with Regulation 17(8) read with part B of Schedule II of Listing Regulations pertaining to CEO/CFO certification for the Financial Year ended March 31, 2025 and the same is annexed as Annexure III.

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.

KEY MANAGERIAL PERSONNEL:

In terms of Section 203 of the Act, the Key Managerial Personnel ('KMPs') of the Company during FY 2024-25 are:

1. Mr. Mathamsetty Venkata Krishna Sunil Kumar is Managing Director of the Company.
2. Mr. Durga Vara Prasada Rao Vinnakota, Chief Financial officer of the Company
3. Mr. Girish Shivaram Gaonkar, Company Secretary and Compliance Officer of the Company

NUMBER OF MEETINGS OF BOARD:

The Board met Ten times during the financial year. The meeting details are provided in the Corporate governance report that forms part of this Annual Report. The maximum interval between any two meetings did not exceed 120 days, as prescribed by the Act.

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

A detailed note on the composition of the Board and its committees is provided in the corporate governance report, which forms part of this Annual Report.

PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS:

During the year Company has not provide any Loans or given any guarantees under Section 186 of the Companies Act, 2013. The company has made investments covered under Section 186 of the Companies Act, 2013 form part of the Notes to the financial statements provided in this Annual Report.

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.

A detailed note on the Prevention of Sexual Harassment of Women at the Workplace is provided in the corporate governance report, which forms part of this Annual Report.

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:

- g) In the preparation of the annual accounts for the financial year 2024-25, the applicable accounting standards have been followed and there are no material departures.
- h) 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;

- i) 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;
- j) They have prepared the annual accounts on a going concern basis;
- k) 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
- l) 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:

Pursuant to Section 177(9) of the Act, read with Rule 7 of Companies (Meetings of Board and its Powers) Rules 2014, and Listing Regulations, company established a Vigil Mechanism System and adopted a Whistle Blower Policy for directors and employees to enable them to report their concerns about unethical behavior, actual or suspected fraud, malpractices, or violation of the Company's code of conduct without any fear. The Whistle Blower Policy aims for conducting the affairs in a fair and transparent manner by adopting highest standards of professionalism, honesty, integrity and ethical behavior. The Policy provides for adequate safeguards against victimization of employees who avail the mechanism and also provides for direct access to the Chairman of the Audit Committee.

The details of the Policy are explained in the Corporate Governance Report and also posted on the website of your Company and the web link is www.supratrends.com.

DEVELOPMENT AND IMPLEMENTATION OF RISK MANAGEMENT POLICY:

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 (Firm Regn.No.008801S/ S200060), Statutory Auditors in their report for the Financial Year ended March 31, 2025. 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 S. Venkatadri & Co, Chartered Accountants, Hyderabad, as the Internal Auditors 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 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. The Company has well

placed, proper and adequate internal financial control systems, 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 regular 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 N. Vanitha, Practicing Company Secretary, was appointed to conduct the Secretarial Audit of the Company for the financial year 2024-25, as required under Section 204 of the Companies Act, 2013 and Rules made thereunder.

SECRETARIAL AUDIT REPORT:

The secretarial audit report for FY 2024-25 is given in Form No: MR 3 is herewith annexed as Annexure-IV attached hereto and forms part of this Report. There are no qualifications, reservations or adverse remarks made by Mrs. N. Vanitha, Practicing Company Secretary in their report for the Financial Year ended March 31, 2025.

In accordance with the provisions of Regulation 24A of the Listing Regulations, Secretarial Audit of material unlisted Indian subsidiaries of the Company namely, Rasvat Food Specialities Private Limited and Celest Hospitalities Private Limited were undertaken by Mrs. N. Vanitha, Practicing Company Secretary, Hyderabad and the Secretarial Audit Reports issued by her to the Board of Rasvat and Celest are provided as 'Annexure -IV(A), IV(B)' to this Report. The Secretarial Audit Reports for this material unlisted subsidiaries do not contain any qualification, reservation or adverse remark.

REPORTING OF FRAUDS BY AUDITORS:

During the year under review, there was no instance of fraud, misappropriation which required the Auditors to report to the Audit Committee and/or Board under Section 143(12) of the Companies Act, 2013 and the rules made thereunder.

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 2024-25.

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-V.

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 2024-25 is available on Company's website of your Company and can be accessed at www.supratrends.com.

SUBSIDIARIES, JOINT VENTURES AND ASSOCIATE COMPANIES:

As on March 31, 2025, the Company has 2 subsidiaries namely (i) Rasvat Food Specialties Private Limited a wholly owned subsidiary and it was acquired by the company on October 21, 2024 through swap of shares (ii) Celest Hospitalities Private Limited, a subsidiary Company in which the Company has acquired 51.00% share capital on March 29, 2025.

Pursuant to the provisions of Section 129(3) of the Act, a statement containing the salient features of financial statements of the Company's subsidiaries in Form No. AOC-1 is attached as Annexure VI to the Annual Report.

Further, pursuant to the provisions of Section 136 of the Act, the standalone and consolidated financial statements of the Company, along with relevant documents and audited financial statements in respect of subsidiaries are available on the Company's website at www.supratrends.com.

There are no associate or joint venture companies within the meaning of Section 2(6) of the Companies Act, 2013 ("the Act").

CONTRACTS OR ARRANGEMENTS WITH RELATED PARTIES:

All contracts or arrangements entered into by your Company with its related parties during the financial year were in accordance with the provisions of the Companies Act, 2013 and the Listing Regulations. All such contracts or arrangements, which were approved by the Audit Committee, were in the ordinary course of business and on arm's length basis. No material contracts or arrangements with related parties within the purview of Section 188(1) of the Act were entered into during the year under review.

MANAGEMENT DISCUSSION AND ANALYSIS:

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

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-VIII.

MATERNITY BENEFIT ACT:

The Company is committed to ensuring a safe, inclusive, and supportive work environment for all employees. The Company has complied with the provisions of the Maternity Benefit Act, 1961, and extends all benefits and protections under the Act to eligible employees. Adequate internal policies and procedures are in place to uphold the rights and welfare of women employees in accordance with the applicable laws.

CORPORATE GOVERNANCE:

The Company has been making every endeavor to bring more transparency in the conduct of business. As per the requirements of SEBI (LODR) Regulations, 2015, a compliance report on Corporate Governance for the year 2024-2025 and a certificate from the Secretarial Auditors of the Company are furnished as a part of this Annual Report Annexure-IX.

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 YOUR COMPANY BETWEEN THE END OF THE FINANCIAL YEAR AND THE DATE OF THIS REPORT :

There were no material changes and commitments affecting the financial position of the Company that have occurred between the end of the financial year and the date of this report, except the following.

- Board of Directors of the Company at its meeting held on April 12, 2025 considered and approved the Shifting of the Registered Office of the Company within the local limits of city i.e. from "112, A Block,

Paragon Venkatadri Apts, 3-4-812, Barkatpura, Hyderabad- 500027, Telangana TO Office No.6, Plot No.20, HUDA Techno Enclave, HITEC City, Madhapur, Hyderabad, Telangana, 500081, with effect from April 12, 2025.

- Board of Directors of the Company, at their meeting held on July 01, 2025, inter alia, have taken on record of the successful completion of the open offer by Mr. Koppuravuri Naga Venkata Shyam Anirudh ("Acquirer 1"), Mrs. Ajjarapu Bhavani ("Acquirer 2"), Mr. Vishwa Prasad Nethi ("Acquirer 3") and Mr. Chelikam Raghuram Reddy ("Acquirer 4"). ("Acquirer 1", "Acquirer 2", "Acquirer 3" and "Acquirer 4" hereinafter collectively referred to as "Acquirers") and Mrs. Jhansi Sanivarapu ("PAC 1"), Mrs. Vanaja Veeramreddy ("PAC 2"), Mr. Jwala Chaitanya ("PAC 3"), Ms. Padma Rajender Thodupunur ("PAC 4"), Mrs. Yandra Kavitha ("PAC 5"), Mrs. Sharada Kovuri ("PAC 6"), Mr. Nethala Sainag ("PAC 7"), Mrs. Kovuri Manjula ("PAC 8"), Mrs. Kovuri Kalpana ("PAC 9") ("PAC 1", "PAC 2", "PAC 3", "PAC 4", "PAC 5", "PAC 6", "PAC 7", "PAC 8" and "PAC 9" hereinafter collectively referred to as "PACs") and the Acquirers and PACs takes control of the Company with effect from July 01, 2025.
- Board of Directors at their meeting held on July 01, 2025 appointed Mrs. Bhavani Ajjarapu (DIN:08331321) as Managing Director and Mr. Koppuravuri Naga Venkata Shyam Anirudh (DIN: 08644720) as Whole Time Director of the Company subject to approval of the shareholders of the Company and Mathamsetty Venkata Krishna Sunil Kumar (DIN: 03597178) resigned from his Managing director and Directorship position in the company w.e.f. on July 01, 2025.

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.

COST RECORDS:

The maintenance of cost records has not been specified by the Central Government under section 148(1) of the Companies Act, 2013 and hence accounts and records related thereto are not required to be made or maintained.

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:

- 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 2024-25.

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**

Date : September 04, 2025
Place: Hyderabad

Sd/-
Bhavani Ajjarapu
Chairperson & Managing Director
(DIN: 08644720)

Nomination and Remuneration Policy

1. Introduction

Supra Trends Limited ("Company"), believes that an enlightened Board consciously creates a culture of leadership to provide a long-term vision and policy approach to improve the quality of governance.

Towards this, Company ensures constitution of a Board of Directors with an appropriate composition, size, diversified expertise and experience and commitment to discharge their responsibilities and duties effectively. Company recognizes the importance of Independent Directors in achieving the effectiveness of the Board. Company aims to have an optimum combination of Executive, Non-Executive and Independent Directors.

Company also recognizes the importance of aligning the business objectives with specific and measurable individual objectives and targets. The Company has therefore formulated the remuneration policy for its directors, key managerial personnel and other employees keeping in view the following objectives:

- a) Ensuring that the level and composition of remuneration is reasonable and sufficient to attract, retain and motivate, to run the company successfully.
- b) Ensuring that the level and composition of remuneration is reasonable and sufficient to attract, retain and motivate, to run the company successfully.
- c) Ensuring that remuneration involves a balance between fixed and incentive pay reflecting short- and long-term performance objectives appropriate to the working of the company and its goals.

2. Scope:

This Policy sets out the guiding principles for the Nomination and Remuneration Committee for identifying persons who are qualified to become Directors and to determine the independence of Directors, in case of their appointment as independent directors of the Company and also for recommending to the Board the remuneration of the directors, key managerial personnel and other employees of the Company.

3. Terms and References:

In this Policy, the following terms shall have the following meanings:

- 3.1 "Director" means a director appointed to the Board of a Company.
- 3.2 "Nomination and Remuneration Committee" means the committee constituted by Company's Board in accordance with the provisions of Section 178 of the Companies Act, 2013 and Regulation 19 of SEBI (LODR) Regulations, 2015.
- 3.3 "Independent Director" means a director referred to in sub-section (6) of Section 149 of the Companies Act, 2013 and Regulation 16(1)(b) of SEBI (LODR) Regulations, 2015.
- 3.4 "Key Managerial Personnel" means
 - (i) the Chief Executive Officer or the managing director or the manager;
 - (ii) the company secretary;
 - (iii) the whole-time director;
 - (iv) the Chief Financial Officer; and
 - (v) such other officer as may be prescribed under the Companies Act, 2013

4. Selection of Directors and determining Directors' independence

4.1 Qualifications and criteria

The Nomination and Remuneration (NR) Committee and the Board, shall review on an annual basis, appropriate skills, knowledge and experience required of the Board as a whole and individual members. The objective is to have a Board with diverse background and experience that are relevant for the Company's global operations.

- 4.1.2 In evaluating the suitability of individual Board members, the NR Committee may take into account factors, such as:

General understanding of the Company's business dynamics, global business and social perspective;

Educational and professional background Standing in the profession; Personal and professional ethics, integrity and values;

Willingness to devote sufficient time and energy in carrying out their duties and Responsibilities effectively.

- 4.1.3 The proposed appointee shall also fulfill the following requirements:

Shall possess a Director Identification Number;

Shall not be disqualified under the Companies Act, 2013

Shall give his written consent to act as a Director;

Shall endeavor to attend all Board Meetings and wherever he is appointed as a Committee Member, the Committee Meetings;

Shall abide by the Code of Conduct established by the Company for Directors and Senior Management Personnel;

Shall disclose his concern or interest in any company or companies or bodies corporate, firms, or other association of individuals including his shareholding at the first meeting of the Board in every financial year and thereafter whenever there is a change in the disclosures already made;

Such other requirements as may be prescribed, from time to time, under the Companies Act, 2013, SEBI(LODR) Regulations, 2015 and other relevant laws.

- 4.1.4 The NR Committee shall evaluate each individual with the objective of having a group that best enables the success of the Company's business.

4.2 Criteria of Independence

- 4.2.1 The NR Committee shall assess the independence of Directors at the time of appointment / re-appointment and the Board shall assess the same annually. The Board shall re-assess determinations of independence when any new interests or relationships are disclosed by a Director.

- 4.2.2 The criteria of independence, as laid down in Companies Act, 2013 and as per SEBI (LODR) Regulations, 2015, is as below:

"Independent director" means a non-executive director, other than a nominee director of the listed entity:

- a. who, in the opinion of the board of directors, is a person of integrity and possesses relevant expertise and experience;
- b. who is or was not a promoter of the listed entity or its holding, subsidiary or associate company 75[or member of the promoter group of the listed entity];
- c. who is not related to promoters or directors in the listed entity, its holding, subsidiary or associate company;
- d. who, apart from receiving director's remuneration, has or had no material pecuniary relationship with the listed entity, its holding, subsidiary or associate company, or their promoters, or directors, during the 76[three]immediately preceding financial years or during the current financial year
- e. none of whose relatives
 - (i) is holding securities of or interest in the listed entity, its holding, subsidiary or associate company during the three immediately preceding financial years or during the current

financial year of face value in excess of fifty lakh rupees or two percent of the paid-up capital of the listed entity, its holding, subsidiary or associate company, respectively, or such higher sum as may be specified;

- (ii) is indebted to the listed entity, its holding, subsidiary or associate company or their promoters or directors, in excess of such amount as may be specified during the three immediately preceding financial years or during the current financial year;
- (iii) has given a guarantee or provided any security in connection with the indebtedness of any third person to the listed entity, its holding, subsidiary or associate company or their promoters or directors, for such amount as may be specified during the three immediately preceding financial years or during the current financial year;
- (iv) has any other pecuniary transaction or relationship with the listed entity, its holding, subsidiary or associate company amounting to two percent or more of its gross turnover or total income:

Provided that the pecuniary relationship or transaction with the listed entity, its holding, subsidiary or associate company or their promoters, or directors in relation to points (A) to (D) above shall not exceed two percent of its gross turnover or total income or fifty lakh rupees or such higher amount as may be specified from time to time, whichever is lower.]

- (v) who, neither himself["herself], nor whose relative(s)
 - A. holds or has held the position of a key managerial personnel or is or has been an employee of the listed entity or its holding, subsidiary or associate company 79[or any company belonging to the promoter group of the listed entity,]in any of the three financial years immediately preceding the financial year in which he is proposed to be appointed:

[Provided that in case of a relative, who is an employee other than key managerial personnel, the restriction under this clause shall not apply for his / her employment.]
 - B. is or has been an employee or proprietor or a partner, in any of the three financial years immediately preceding the financial year in which he is proposed to be appointed, of-
 - 1. a firm of auditors or company secretaries in practice or cost auditors of the listed entity or its holding, subsidiary or associate company;
 - 2. any legal or a consulting firm that has or had any transaction with the listed entity, its holding, subsidiary or associate company amounting to ten per cent or more of the gross turnover of such firm;
 - C. holds together with his relatives two per cent or more of the total voting power of the listed entity; or
 - D. is a chief executive or director, by whatever name called, of any non-profit organization that receives twenty-five per cent or more of its receipts or corpus from the listed entity, any of its promoters, directors or its holding, subsidiary or associate company or that holds two per cent or more of the total voting power of the listed entity;
 - E. is a material supplier, service provider or customer or a lessor or lessee of the listed entity.
- (vi) who is not less than 21 years of age.
- (vii) Who is not a non-independent director of another company on the board of which any non-independent director of the listed entity is an independent director.

4.2.3 The Independent Directors shall abide by the "Code for Independent Directors" as specified in Schedule IV to the Companies Act, 2013.

4.3 Other directorships / committee memberships

- 4.3.1 The Board members are expected to have adequate time and expertise and experience to contribute to effective Board performance. Accordingly, members should voluntarily limit their directorships in other listed public limited companies in such a way that it does not interfere with their role as directors of the Company. The NR Committee shall take into account the nature of, and the time involved in a Director's service on other Boards, in evaluating the suitability of the individual Director and making its recommendations to the Board.
- 4.3.2 A Director shall not serve as Director in more than 20 companies of which not more than 10 shall be Public Limited Companies.
- 4.3.3 A Director shall not serve as an Independent Director in more than 7 Listed Companies and not more than 3 Listed Companies in case he is serving as a Whole-time Director in any Listed Company.
- 4.3.4 A Director shall not be a member in more than 10 Committees or act as Chairman of more than 5 Committees across all companies in which he holds directorships. For the purpose of considering the limit of the Committees, Audit Committee and Stakeholders' Relationship Committee of all Public Limited Companies, whether listed or not, shall be included and all other companies including Private Limited Companies, Foreign Companies and Companies under Section 8 of the Companies Act, 2013 shall be excluded.

5. Remuneration to Executive Directors and Key Managerial Personnel Non-Executive Directors and other employees

- 5.1.1 The Board, on the recommendation of the Nomination and Remuneration (NR) Committee, shall review and approve the remuneration payable to the Executive Directors of the Company within the overall limits approved by the shareholders.
- 5.1.2 The Board, on the recommendation of the NR Committee, shall also review and approve the remuneration payable to the Key Managerial Personnel of the Company.
- 5.1.3 The remuneration structure to the Executive Directors and Key Managerial Personnel may include the following components:
- (i) Basic Pay
 - (ii) Perquisites and Allowances
 - (iii) Commission (Applicable in case of Executive Directors)
 - (iv) Retinal benefits
 - (v) Annual Performance Bonus

5.2 Remuneration to Non-Executive Directors

- 5.2.1 The Board, on the recommendation of the NR Committee, shall review and approve the remuneration payable to the Non- Executive Directors of the Company within the overall limits approved by the shareholders.
- 5.2.2 Non-Executive Directors shall be entitled to sitting fees for attending the meetings of the Board and the Committees thereof. The Non- Executive Directors shall also be entitled to profit related commission in addition to the sitting fees.

5.3 Remuneration to other employees

Employees shall be assigned grades according to their qualifications and work experience, competencies as well as their roles and responsibilities in the organization. Individual remuneration shall be determined within the appropriate grade and shall be based on various factors such as job profile, skill sets, seniority, experience and prevailing remuneration levels for equivalent jobs.

Annexure-II**DECLARATION REGARDING COMPLIANCE BY BOARD MEMBERS AND SENIOR
MANAGEMENT PERSONNEL WITH COMPANY'S CODE OF CONDUCT**

In compliance with the requirements under the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, I hereby confirm that all the Board members and Senior Management Personnel of the Company have affirmed compliance with the respective Codes of Conduct, as applicable to them for the year ended March 31, 2025.

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

Sd/-

Mathamsetty Venkata Krishna Sunil Kumar
Managing Director
(DIN: 03597178)

Date : May 30, 2025
Place: Hyderabad

CEO/CFO CERTIFICATION

We, Mr. Mathamsetty Venkata Krishna Sunil Kumar, Managing Director and Mr. Durga Vara Prasada Rao Vinnakota, Chief Financial Officer of Supra Trends Limited to the best of my knowledge and belief, certify that:

- a. We have reviewed the financial statements including cash flow statement for the financial year ended March 31, 2025 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 our 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. We 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, there are no such deficiencies in the design or operation of such internal controls.
- d. We 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
Managing Director**

**Sd/-
Durga Vara Prasada Rao Vinnakota
Chief Financial Officer**

Date : May 30, 2025
Place: Hyderabad

FORM NO. MR-3
SECRETARIAL AUDIT REPORT

For the Financial year ended March 31, 2025.

[Pursuant to Section 204(1) of the Companies Act, 2013 and rule No.9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014] & Regulation 24A of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

To,
The Members,
Supra Trends Limited,

I have conducted the Secretarial Audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by Supra Trends Limited (hereinafter referred to as "the Company") having CIN: L56100TG1987PLC007120. The secretarial audit was conducted in a manner that provided me a reasonable basis for evaluating the corporate conducts / statutory compliances and expressing my opinion thereon.

Based on my verification of the Company's 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 the secretarial audit, I hereby report that, in my opinion, the Company has, during the audit period covering the financial year ended on March 31, 2025 ("Audit Period") complied with the statutory provisions listed hereunder and also that the Company has proper Board processes and compliance mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

I have examined the books, papers, minutes, forms and returns filed and other records maintained by the Company for the financial year ended on March 31, 2025 according to the provisions of:

- i. The Companies Act, 2013 (the Act) and the rules made thereunder;
- ii. The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the rules made thereunder;
- iii. The Depositories Act, 1996 and the Regulations and Bye-laws framed thereunder;
- iv. Foreign Exchange Management Act, 1999 and the rules and regulations made thereunder to the extent of Foreign Direct Investment
- 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
 - (b) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011
 - (c) The 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.
 - (e) The Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021.
 - (f) The Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021; **(Not applicable to the Company during the audit period)**
 - (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;
 - (h) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021 (Not applicable to the Company during the audit period); and
 - (i) The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018 **(Not applicable to the Company during the audit period);**

vi. Other specifically applicable laws to the Company:

I have been informed that generally applicable laws such as fiscal laws, labour laws and trade related laws etc., alone are applicable to the Company.

I have also examined compliance with the applicable clauses of the Secretarial Standards with respect to Meeting of Board of Directors (SS-1) and General Meetings (SS-2), as amended from time to time.

During the period under review, the Company has complied with the provisions of the Act, Rules, Regulations, Guidelines, Standards, etc. mentioned above except in few instances, filing of forms / returns with delay with Registrar of Companies by paying additional fee. Further, the stock exchange i.e. BSE Limited has issued advisory letters, the details of which are as follows:

Sr. No	Compliance Requirement (Regulations/ circulars/ guidelines including specific clause)	Deviations	Action Taken by	Type of Action	Fine Amount	Observations/ Remarks of the Practicing Company Secretary
1.	As per 31A (8)(a) of SEBI (LODR) Regulations 2015, The events shall be deemed to be material events and shall be disclosed by the listed entity to the stock exchanges as soon as reasonably possible and not later than twenty-four hours from the occurrence of the event i.e. receipt of request for re-classification by the listed entity from the promoter(s) seeking re-classification.	Regulation 31A (8)(a) of SEBI (LODR) Regulations 2015, the Company has to submit the request for reclassification received from the promoter(s) seeking re-classification within 24 hours to the stock exchange. The Company had received application seeking re-classification from the promoter(s) on August 28, 2023. However, The Company has filed the disclosure regarding the same on December 22, 2023.	Stock Ex-change (BSE Limited)	Advisory	Nil	As per Regulation 31A (8)(a) of SEBI (LODR) Regulations 2015, the listed entity has to submit the request for reclassification received from the promoter(s) seeking re-classification within 24 hours to the stock exchange. The Company had received application seeking re-classification from the promoter(s) on August 28, 2023. However, The Company has filed the disclosure regarding the same on December 22, 2023 which is beyond 24 hours.
2.	As per 31A (8)(c) of SEBI (LODR) Regulations 2015, The events shall be deemed to be material events and shall be disclosed by the listed entity to the stock exchanges as soon as reasonably possible and not later than twenty-four hours from submission of application for seeking no- objection or approval of the recognized stock exchanges for re-classification of status as public by the listed entity to the stock exchanges.	Regulation 31A (8)(c) of SEBI (LODR) Regulations, 2015, the company has to disclose the submission of application for seeking no- objection or approval of the recognized stock exchanges for re-classification of status as public by the listed entity to the stock exchanges within 24 hours to the stock exchange. The Company had submitted the application with the Exchange on October 28, 2023. However, disclosure regarding the same has been filed on July 11, 2024.	Stock Ex-change (BSE Limited)	Advisory	Nil	As per Regulation 31A (8)(c) of SEBI (LODR) Regulations 2015, the company has to disclose the submission of application for seeking no-objection or approval of the recognized stock exchanges for re-classification of status as public by the listed entity to the stock exchanges within 24 hours. Company submitted the application with the Exchange on October 28, 2023. However, disclosure regarding the same has been submitted on July 11, 2024 which is beyond 24 hours.

I further report that:

- The Board of Directors of the Company is duly constituted with proper balance of Executive Directors, Non-Executive Directors, Woman Director and Independent Directors. The changes in the composition of the Board of Directors that took place during the period under review were carried out in compliance with the provisions of the Act.
- During the period under review.
 - i. On May 28, 2024 Mr. Koduganti Raghavendra Kumar (DIN:02376957) and Mr. Sridhar Seshadri Gundavarapu (DIN: 01724330) were appointed as an Additional Directors in the Non-executive Independent category. Mr. Raghava Gupta Garre (DIN: 02706027) and Mr. Udayabhanu Gadiyaram (DIN: 06728482) resigned as the Non-Executive Independent directors of the Company.
 - ii. On August 03, 2024, Mrs. Savithri Penumarthi (DIN: 10720017) was appointed as an Additional Director in the Non-executive independent category and Mrs. Chivukula Surya Prabha (DIN: 06894261) resigned as Non-executive independent director.
 - iii. At the Extra-Ordinary General Meeting held on August 27, 2024, members of the Company appointed Mr. Koduganti Raghavendra Kumar (DIN:02376957) and Mr. Sridhar Seshadri Gundavarapu (DIN: 01724330) as Non-executive Independent Directors for the period of 5 years w.e.f May 28, 2024 and Mrs. Savithri Penumarthi (DIN: 10720017) as Non-executive Independent Director for the period of 5 years w.e.f. August 03, 2024

and these changes were carried out in compliance with the provisions of the Act.

- Adequate notice is given to all directors to schedule the Board Meetings and Committee Meetings, agenda and detailed notes on agenda were sent at least seven days in advance, other than those held at shorter notice 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.
- All the decisions at the Board Meetings and Committee Meetings and the resolution(s) proposed by way of circulation have been carried out unanimously as recorded in the Minutes of the meeting of the Board of Directors or Committees of the Board, as the case may be.

I 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.

I further report that during the period under review;

- The Board of Directors of the Company, at its meeting held on October 21, 2024, approved the allotment of 1,29,37,241 Equity shares of Rs.10 each at an issue price of Rs.10 per share and 1,09,00,000 Warrants of Rs.10 each at an issue price of Rs.10 per share.
- The Board of Directors of the Company, at its meeting held on October 22, 2024, approved the allotment of 10,00,000 Equity shares of Rs.10 each at an issue price of Rs.10 per share.
- The Company has received "Listing approval" from BSE Limited on December 02, 2024 and these Equity shares were allowed for trading on the BSE Limited with effect from December 11, 2024.
- Pursuant to the Open Offer made by Mr. Koppuravuri Naga Venkata Shyam Anirudh ("Acquirer 1"), Mrs. Ajjarapu Bhavani ("Acquirer 2"), Mr. Vishwa Prasad Nethi ("Acquirer 3") and Mr. Chelikam Raghuram Reddy ("Acquirer 4"). ("Acquirer 1", "Acquirer 2", "Acquirer 3" and "Acquirer 4" hereinafter collectively referred to as "Acquirers") and Mrs. Jhansi Sanivarapu ("PAC 1"), Mrs. Vanaja Veeramreddy ("PAC 2"), Mr. Jwala Chaitanya ("PAC 3"), Ms. Padma Rajender Thodupunur ("PAC 4"), Mrs. Yandra Kavitha ("PAC 5"), Mrs. Sharada Kovuri ("PAC 6"), Mr. Nethala Sainag ("PAC 7"), Mrs. Kovuri Manjula ("PAC 8"), Mrs. Kovuri Kalpana ("PAC 9") ("PAC 1", "PAC 2", "PAC 3", "PAC 4", "PAC 5", "PAC 6", "PAC 7", "PAC 8" and "PAC 9" hereinafter collectively referred to as "PACs"), to the public shareholders vide Public Announcement dated August 14, 2024 and Detailed

Public Statement dated August 22, 2024, for the acquisition of up to 37,83,000 (Thirty Seven Lakh Eighty three Thousand) fully paid-up equity shares of face value Rs. 10/- each of the Target Company, a Letter of Offer dated March 05, 2025 was dispatched to the public shareholders. The Offer opened on March 18, 2025 and closed on April 01, 2025. Subsequent to the completion of the Open Offer process, the Manager to the Offer submitted the Post Open Offer Report to SEBI on April 21, 2025.

Sd/-

CS N. VANITHA

Company Secretary in Practice

ACS No. 26859

CP No. 10573

PEER REVIEW Cert. No. 1890/2022

UDIN: A026859G001171189

Date : September 04, 2025

Place: Hyderabad

Note: This Report is to be read with my letter of even date which is annexed as '**Annexure-A**' and forms an integral part of this Report.

To,

The Members,

Supra Trends Limited,

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

1. It is the responsibility of the management of the Company to maintain secretarial records, devise proper systems to ensure compliance with the provisions of all applicable laws and regulations and to ensure that the systems are adequate and operate effectively.
2. The compliance of the provisions of Corporate and other applicable laws, rules, regulations, standards is the responsibility of management. My examination was limited to the verification of procedures on test basis.
3. I 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 random basis to ensure that correct facts are reflected in secretarial records. I believe that the processes and practices I followed provide a reasonable basis for my opinion.
4. My responsibility is to express an opinion on these secretarial records, standards and procedures followed by the Company with respect to secretarial compliances.
5. I believe that audit evidence and information provided by the Company's management is adequate and appropriate for me to provide a basis for my opinion.
6. Wherever required, I have obtained the management's representation about the compliance of laws, rules and regulations and happening of events etc.
7. I have not verified the correctness and appropriateness of financial records and Books and Accounts of the Company

Disclaimer

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/-

CS N. VANITHA

Company Secretary in Practice

ACS No. 26859

CP No. 10573

PEER REVIEW Cert. No. 1890/2022

UDIN: A026859G001171189

Date : September 04, 2025

Place: Hyderabad

FORM NO. MR-3
SECRETARIAL AUDIT REPORT

For the Financial year ended March 31, 2025.

[Pursuant to Section 204(1) of the Companies Act, 2013 and rule No.9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014] & Regulation 24A of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

To,
The Members,
Rasvat Food Specialities Private Limited,

I have conducted the Secretarial Audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by **Rasvat Food Specialities Private Limited** (hereinafter referred to as "the Company") having CIN: U15490TG2019PTC135336. The secretarial audit was conducted in a manner that provided me a reasonable basis for evaluating the corporate conducts / statutory compliances and expressing my opinion thereon.

Based on my verification of the Company's 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 the secretarial audit, I hereby report that, in my opinion, the Company has, during the audit period covering the financial year ended on March 31, 2025 ("Audit Period") complied with the statutory provisions listed hereunder and also that the Company has proper Board processes and compliance mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

I have examined the books, papers, minutes, forms and returns filed and other records maintained by the Company for the financial year ended on March 31, 2025 according to the provisions of:

- i. The Companies Act, 2013 (the Act) and the rules made thereunder;
- ii. The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the rules made thereunder; **(Not applicable to the Company during the audit period)**
- iii. The Depositories Act, 1996 and the Regulations and Bye-laws framed thereunder;
- iv. Foreign Exchange Management Act, 1999 and the rules and regulations made thereunder to the extent of Foreign Direct Investment (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; **(Not applicable to the Company during the audit period)**
 - (b) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011; **(Not applicable to the Company during the audit period)**
 - (c) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015; **(Not applicable to the Company during the audit period)**
 - (d) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018; **(Not applicable to the Company during the audit period)**
 - (e) The Securities and Exchange Board of India (Share Based Employee Benefits and Sweat equity) Regulations, 2021; **(Not applicable to the Company during the audit period)**
 - (f) The Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021; **(Not applicable to the Company during the audit period)**
 - (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; **(Not applicable to the Company during the audit period)**
 - (h) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021 **(Not applicable to the Company during the audit period);** and

(i) The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018 (Not applicable to the Company during the audit period);

vi. Other specifically applicable laws to the Company:

I have been informed that generally applicable laws such as fiscal laws, labour laws and trade related laws etc., alone are applicable to the Company.

I have also examined compliance with the applicable clauses of the Secretarial Standards with respect to Meeting of Board of Directors (SS-1) and General Meetings (SS-2), as amended from time to time.

During the period under review, the Company has complied with the provisions of the Act, Rules, Regulations, Guidelines, Standards, etc. mentioned above except in few instances, filing of forms/ returns with delay with Registrar of Companies by paying additional fee.

I further report that:

- The Board of Directors of the Company is duly constituted with proper balance of Executive Directors, Non-Executive Directors. The changes in the composition of the Board of Directors that took place during the period under review were carried out in compliance with the provisions of the Act.
- During the period under review on March 29, 2025 Mr. Koduganti Raghavendra Kumar (DIN:02376957) appointed as an Additional Director of the company and the change was carried out in compliance with the provisions of the Act.
- 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, other than those held at shorter notice 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.
- All the decisions at the Board Meetings and the resolution(s) proposed by way of circulation have been carried out unanimously as recorded in the Minutes of the meeting of the Board of Directors.

I 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.

Sd/-

CS N. VANITHA

Company Secretary in Practice

ACS No. 26859

CP No. 10573

PEER REVIEW Cert. No. 1890/2022

UDIN: A026859G001171255

Date : September 04, 2025

Place: Hyderabad

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

To,
The Members,
Rasvat Food Specialities Private Limited

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

1. It is the responsibility of the management of the Company to maintain secretarial records, devise proper systems to ensure compliance with the provisions of all applicable laws and regulations and to ensure that the systems are adequate and operate effectively.
2. The compliance of the provisions of Corporate and other applicable laws, rules, regulations, standards is the responsibility of management. My examination was limited to the verification of procedures on test basis.
3. I 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 random basis to ensure that correct facts are reflected in secretarial records. I believe that the processes and practices I followed provide a reasonable basis for my opinion.
4. My responsibility is to express an opinion on these secretarial records, standards and procedures followed by the Company with respect to secretarial compliances.
5. I believe that audit evidence and information provided by the Company's management is adequate and appropriate for me to provide a basis for my opinion.
6. Wherever required, I have obtained the management's representation about the compliance of laws, rules and regulations and happening of events etc.
7. I have not verified the correctness and appropriateness of financial records and Books and Accounts of the Company

Disclaimer

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/-

CS N. VANITHA

Company Secretary in Practice

ACS No. 26859

CP No. 10573

PEER REVIEW Cert. No. 1890/2022

UDIN: A026859G001171255

Date : September 04, 2025

Place: Hyderabad

FORM NO. MR-3
SECRETARIAL AUDIT REPORT

Annexure-IV(B)

For the Financial year ended March 31, 2025.

[Pursuant to Section 204(1) of the Companies Act, 2013 and rule No.9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014] & Regulation 24A of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

To,
The Members,
Celest Hospitalities Private Limited,

I have conducted the Secretarial Audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by **Celest Hospitalities Private Limited** (hereinafter referred to as "the Company") having CIN: U55101TS2025PTC193591. The secretarial audit was conducted in a manner that provided me a reasonable basis for evaluating the corporate conducts / statutory compliances and expressing my opinion thereon.

Based on my verification of the Company's 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 the secretarial audit, I hereby report that, in my opinion, the Company has, during the audit period covering the financial year ended on March 31, 2025 ("Audit Period") complied with the statutory provisions listed hereunder and also that the Company has proper Board processes and compliance mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

I have examined the books, papers, minutes, forms and returns filed and other records maintained by the Company for the financial year ended on March 31, 2025 according to the provisions of:

- i. The Companies Act, 2013 (the Act) and the rules made thereunder;
- ii. The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the rules made thereunder; **(Not applicable to the Company during the audit period)**
- iii. The Depositories Act, 1996 and the Regulations and Bye-laws framed thereunder;
- iv. Foreign Exchange Management Act, 1999 and the rules and regulations made thereunder to the extent of Foreign Direct Investment (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; **(Not applicable to the Company during the audit period)**
 - (b) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011; **(Not applicable to the Company during the audit period)**
 - (c) The 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.; **(Not applicable to the Company during the audit period)**
 - (e) The Securities and Exchange Board of India (Share Based Employee Benefits and Sweat equity) Regulations, 2021.; **(Not applicable to the Company during the audit period)**
 - (f) The Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021; **(Not applicable to the Company during the audit period)**
 - (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; **(Not applicable to the Company during the audit period)**

- (h) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021 **(Not applicable to the Company during the audit period)**; and
- (i) The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018 **(Not applicable to the Company during the audit period)**;

vi. Other specifically applicable laws to the Company:

I have been informed that generally applicable laws such as fiscal laws, labour laws and trade related laws etc., alone are applicable to the Company.

I have also examined compliance with the applicable clauses of the Secretarial Standards with respect to Meeting of Board of Directors (SS-1) and General Meetings (SS-2), as amended from time to time.

During the period under review, the Company has complied with the provisions of the Act, Rules, Regulations, Guidelines, Standards, etc. mentioned above except that in case of filing of few forms / returns with delay by paying additional amount.

I further report that:

- o The Board of Directors of the Company is duly constituted with proper balance of Executive Directors, Non-Executive Directors. The changes in the composition of the Board of Directors that took place during the period under review were carried out in compliance with the provisions of the Act.
- o Adequate notice is given to all directors to schedule the Board Meetings and Committee Meetings, agenda and detailed notes on agenda were sent at least seven days in advance, other than those held at shorter notice 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.
- o All the decisions at the Board Meetings and Committee Meetings and the resolution(s) proposed by way of circulation 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 may be.

I 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.

Sd/-

CS N. VANITHA

Company Secretary in Practice

ACS No. 26859

CP No. 10573

PEER REVIEW Cert. No. 1890/2022

UDIN: A026859G001171301

Date : September 04, 2025

Place: Hyderabad

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

‘Annexure-A’

To,
The Members,
Celest Hospitalities Private Limited

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

1. It is the responsibility of the management of the Company to maintain secretarial records, devise proper systems to ensure compliance with the provisions of all applicable laws and regulations and to ensure that the systems are adequate and operate effectively.
2. The compliance of the provisions of Corporate and other applicable laws, rules, regulations, standards is the responsibility of management. My examination was limited to the verification of procedures on test basis.
3. I 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 random basis to ensure that correct facts are reflected in secretarial records. I believe that the processes and practices I followed provide a reasonable basis for my opinion.
4. My responsibility is to express an opinion on these secretarial records, standards and procedures followed by the Company with respect to secretarial compliances.
5. I believe that audit evidence and information provided by the Company's management is adequate and appropriate for me to provide a basis for my opinion.
6. Wherever required, I have obtained the management's representation about the compliance of laws, rules and regulations and happening of events etc.
7. I have not verified the correctness and appropriateness of financial records and Books and Accounts of the Company

Disclaimer

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Sd/-

CS N. VANITHA

Company Secretary in Practice

ACS No. 26859

CP No. 10573

PEER REVIEW Cert. No. 1890/2022

UDIN: A026859G001171301

Date : September 04, 2025

Place: Hyderabad

**CONSERVATION OF ENERGY, RESEARCH & DEVELOPMENT, TECHNOLOGY
ABSORPTION AND FOREIGN EXCHANGE EARNINGS/ OUTGO:**

The particulars as prescribed under Section 134 (3) (m) of the Companies Act, 2013 read with the Companies (Accounts) Rules, 2014 are as follows:

A. Conservation of Energy:

i. the steps taken or impact on conservation of energy	Since the Company is not engaged in any manufacturing activity, issues relating to conservation of energy are not relevant to its energy functioning. However, energy conservation receives attention at all levels. All efforts are made to conserve and optimize the use of energy.
ii. the steps taken by the company for utilizing alternate sources of energy	
iii. the capital investment on energy conservation equipment	

B. Technology Absorption:

i. the efforts made towards technology absorption	None
ii. the benefits derived like product improvement, cost reduction, product development or import substitution	N.A.
iii. in case of imported technology (imported during the last three years reckoned from the beginning of the financial year)	N.A.
a) the details of technology imported; (b) the year of import; (c) whether the technology been fully absorbed; (d) if not fully absorbed, areas where absorption has not taken place, and the reasons thereof; and	N.A.
iv. the expenditure incurred on Research and Development	NIL

C. Foreign Exchange Earnings and Outgo during the year:

- i. Foreign Exchange Earned: Nil
- ii. Foreign Exchange Outgo : Nil

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

Sd/-

Bhavani Ajjarapu

Chairman & Managing Director
(DIN: 08644720)

Date : September 04, 2025
Place: Hyderabad

Annexure-VI

Form AOC- 1

(Pursuant to first proviso to sub-section (3) of section 129 read with rule 5 of Companies (Accounts) Rules, 2014)

Statement containing salient features of the financial statement of subsidiaries or associate companies or Joint ventures

Part A Subsidiaries

1	Name of the Subsidiary Company	Rasvat Food Specialities Private Limited	Celest Hospitalities Private Limited
2	Date of becoming subsidiary	October 21, 2024	March 31, 2025
3	Start date of accounting period of subsidiary	April 01, 2024	April 01, 2024
4	End date of accounting period of subsidiary	March 31, 2025	March 31, 2025
5	Reporting currency and Exchange rate as on the last date of the relevant Financial year in the case of foreign subsidiaries.	Indian Company	Indian Company
6	Share Capital (Rs.)	8,88,72,410	5,10,000
7	Reserves and Surplus	(5,46,91,717)	(5,73,026)
8	Total Assets	5,83,40,060	3,99,72,450
9	Total Liabilities	2,41,59,367	4,00,35,475
10	Investments	-	-
11	Turnover	10,96,959	11,68,826
12	Profit before taxation	(72,90,078)	15,256
13	Provision for taxation	-	-
14	Profit after taxation	(72,90,078)	(5,73,026)
15	Proposed Dividend	-	-
16	Extent of shareholding (in percentage)	100%	51%

1. Names of subsidiaries which are yet to commence operations: Nil

2. Names of subsidiaries which have been liquidated or sold during the year: Nil

Part B Associates and Joint Ventures

Statement pursuant to Section 129 (3) of the Companies Act, 2013 related to Associate Companies and Joint Ventures: NA

MANAGEMENT DISCUSSION AND ANALYSIS

INDUSTRY STRUCTURE AND DEVELOPMENTS

The restaurant and food service industry is experiencing robust global growth, projected to reach approximately \$6.81 trillion by 2032 from \$3.48 trillion in 2024, driven by increasing urbanization, disposable incomes, and technological integration like online ordering and AI. Key trends include a focus on sustainability and plant-based options, personalized digital experiences, and the rising importance of online food delivery platforms. Challenges like inflation, real estate costs, and labor shortages persist but are being addressed through strategic agility and innovation.

The Indian food service market is experiencing robust growth, driven by rising urbanization, dual-income households, and increased adoption of food delivery platforms. The industry was valued at ₹15.69 lakh crore in FY24 and is projected to reach ₹17.76 lakh crore by FY28, growing at an 8.1% CAGR. Key trends include rapid expansion in the organized sector, particularly QSRs and casual dining, significant growth in Tier II and III cities, and the increasing importance of technology for convenience and operational efficiency.

OUTLOOK AND OPPORTUNITIES

Indian consumer with constantly expanding wallet and higher aspiration constitutes to be the largest opportunity for your Company. Second opportunity lies in the constant force of technology change. This provides your Company with opportunity to meet consumer needs differently from its competitors. Technology also gives us opportunity to improve efficiency and productivity. Growth of individual categories is linked to the overall economic growth. Primary risk to the business will be on account of adverse changes to the economy. Volatility in commodity prices is the other risk. Your Company is looking forward to meet the needs of changing economic scene in India and also to enhance the size and value of business activities of the company so that it will be able to achieve optimal return on capital employed.

THREATS, RISKS AND CONCERNS

Some of the biggest threats or risks faced remains unchanged which are the economic uncertainty or slow recovery, business interruption, failure to innovate or meet customer needs, uncertainty in International Travel, natural disasters, geo-political tension, pandemic risk and health crises. The industry was among the hardest hit by the COVID-19 pandemic. Employee management continues to be a major challenge faced by the industry, shortage of experienced personnel, high attrition rate, lack of workforce quality. Maintenance of food safety and hygiene, catering to changing consumer likings are some of the critical factors. Changing government guidelines becomes difficult to adhere to, risk of fire, to maintain competitive menu prices with ever changing price of raw materials, supply chain issues, numerous clearance / licenses /approvals from authorities, high real estate cost are some of the concerns faced by the industry.

Ever changing scenario demands the industry to adapt to a new reality and innovation to stay competitive in the market. While some of the changes may be temporary, others become permanent as the evolution is inevitable to meet the changing needs and expectations.

SEGMENT-WISE OR PRODUCT-WISE PERFORMANCE

The Company is presently operational in only one segment i.e. Restaurant and food services and allied activities.

INTERNAL CONTROL:

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

FINANCIAL AND OPERATIONAL PERFORMANCE:

Discussion on Financial Performance with respect to Operational Performance:

1. **Total Income:** Nil.

2. **Share Capital:** The paid-up share capital as on March 31, 2025 is Rs.13,53,72,000/- divided into 1,35,37,200 fully paid-up equity shares of Rs.10/- each.
3. **Net Loss:** Rs.50,24,000 Loss
4. **Earnings Per Share (EPS):** The Earning Per Share for the Financial Year 2024-25 is Rs. (0.37) 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. As on the March 31, 2025, there are 3 employees on the rolls 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 (%)	Reason for Change
		2024-25	2023-24		
Debtors Turnover Ratio (times)	[Revenue from operations / Average Trade receivables]	14.06	14.06	-	NA
Inventories Turnover Ratio (times)	[COGS/Average Inventories]	-	-	-	NA
Inventories Turnover Ratio (times)	[EBIT/Finance Cost]	-	-	-	NA
Current Ratio (times)	[Current Asset/ Current Liability]	36.16	9.04	300.24%	The current ratio increased by over 25% primarily due to time deposits made during the year and short-term loans and advances given to the subsidiary, Rasvath Food Specialities Pvt Ltd.
Debt Equity	[Debt / Shareholders Equity]	0.17	-5.03	103%	The debt-equity ratio improved during the year due to partial repayment of related party debt and equity infusion through preferential allotment of shares. Additionally, shares were allotted against investment in subsidiary Rasvath Food Specialities Pvt. Ltd., further strengthening the equity base.
Operating Profit	[EBIT/Revenue from Operations]	-	-	-	NA
Net Profit Margin	[Profit After Tax/ Revenue from Operations]	-	-	-	NA
Return on Net Worth (%)	[Profit for the year (before exceptional items and after tax)/Net Worth]	-0.03	0.16	122%	Due to accumulated losses and an increase in equity from fresh share capital and share warrants issued.

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**

Date : September 04, 2025
Place: Hyderabad

**Sd/-
Bhavani Ajjarapu**
Chairman & Managing Director
(DIN: 08644720)

Annexure-VIII

REPORT ON MANAGERIAL REMUNERATION

Disclosure relating to remuneration as required under Section 197(12) of the Companies Act, 2013 Read with Rule 5(1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.

- A. The ratio of remuneration of each Director to the median remuneration of the employees of the Company and percentage increase in remuneration of each Director Chief Financial Officer, Chief Executive Officer & Company Secretary, for the financial year ended March 31, 2025 is as below:

S.No.	Name of Director/ KMP and Designation	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	Managing Director	N.A	N.A
2	Durga Vara Prasada Rao Vinnakota	Chief Financial Officer	N.A	N.A
3	Girish Shivaram Gaonkar	Company Secretary and Compliance officer	N.A	N.A

- B. The percentage increase in the median remuneration of employees in the financial year ended March 31, 2025: N.A
- C. The number of permanent employees in the Company as at March 31, 2025: 3(Three)
- D. average percentile increases made in the salaries of employees other than the managerial personnel in the last financial year and its comparison with the percentile increase in the managerial remuneration and justification thereof and point out if there are any exceptional circumstances for increase in the managerial remuneration: N.A
- E. It is hereby affirmed that the remuneration paid is as per the Remuneration Policy for Directors, Key Managerial Personnel and other Employees.

a. Employees in terms of Remuneration:

S.No.	Employee Name	Designation	Educational qualification	Age	Experience	Date of Joining	Gross remuneration Paid	Previous employment and designation, If any	No. Shares held, If any
1	Mathamsetty Venkata Krishna Sunil Kumar	Managing Director	Graduation	50	20 years	02/11/2013	Nil	NA	-
2	Durga Vara Prasada Rao Vinnakota	Chief financial Officer	Graduation	62	40 years	03/08/2024	Nil	NA	-
3	Nuzhat Fatima*	CS	ACS	35	10 years	15/06/2022	20,000 P.M	NA	-
4	Girish Shivaram Gaonkar \$	CS	ACS	29	2 years	28/05/2024	40,000 P.M	NA	-

*Resigned with effect from May 28,2025

\$ Appointed with effect from May 28,2025

For and on behalf of the Board
For SUPRA TRENDS LIMITED

Sd/-
Bhavani Ajarapu
Chairman & Managing Director
(DIN: 08644720)

Date : September 04, 2025
Place: Hyderabad

REPORT ON CORPORATE GOVERNANCE

[Pursuant to Schedule V Para C of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations 2015 ("Listing Regulations")].

1. COMPANY'S PHILOSOPHY ON CODE OF GOVERNANCE

Your company believes in providing highest transparency and ethical value in Corporate Governance. Your company also believes in taking into confidence all the stakeholders viz. Shareholders, Employees, Creditors, Customers etc. Your company is committed to take the torch of Corporate Governance forward, so that every stakeholder of the company synchronizes and synergies their efforts in their growth along with the growth of their company.

2. BOARD OF DIRECTORS:**• Composition and category of Directors:**

The composition of Board of Directors is in compliance with the requirements of Regulation 17 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. As on March 31, 2025, the Board comprises of 4 Directors. The Board of Directors of the Company has an optimum combination of Executive, Non-Executive and Independent Directors with one woman Independent Director.

The details of the Board of directors including their attendance at the meetings of Board and shareholders, directorships / chairmanships / memberships on the Boards /Committees of other Companies and names of the listed entities where the person is a director and the category of directorship as required under Regulation 34 read with Schedule V of Listing Regulations are as below:

Name of Director	Category	No of Board Meetings		Last AGM	No. of other Directorships	Committee positions in other public companies		Name of the Listed Entities where he/she is the director and the category of the directorship
		Held	Attended			Member	Chairman	
Mathamsetty Venkata Krishna Sunil Kumar	Chairman and Managing Director	10	10	Yes	-	-	-	-
Sridhar Seshadri Gundavarapu \$	Non-Executive - Independent Director	9	9	Yes	5	-	-	-
Raghavendra Kumar Koduganti \$	Non-Executive - Independent Director	9	9	Yes	4	4	2	Srcven Multi-Tech Limited - Independent director Variman Global Enterprises Limited - Independent director
Savithri Penumarthi @	Non-Executive - Independent Director	8	8	Yes	-	-	-	-
Udayabhanu Gadiyaram #	Non-Executive - Independent Director	1	1	NA	NA	NA	NA	NA
Raghava Gupta Garre #	Non-Executive - Independent Director	1	1	NA	NA	NA	NA	NA
Chivukula Surya Prabha *	Non-Executive - Independent Director	2	2	NA	NA	NA	NA	NA

\$ Appointed on May 28, 2024 as the Non-Executive - Independent Director.

@Appointed on August 03, 2024 as the Non-Executive - Independent Director

#Resigned on May 28, 2024 as the Non-Executive - Independent Director.

* Resigned on August 03, 2024 as the Non-Executive - Independent Director.

The Directorships held by Directors in other Companies, as mentioned above do not include Directorships in Foreign Companies, Companies Registered under Section 8 of the Companies Act, 2013 and Private Limited Companies.

In accordance with Regulations of SEBI (Listing Obligations and Disclosure Requirement) Regulations 2015, memberships/chairmanships of Audit Committees and Stakeholders Relationship Committees in all public Limited companies excluding our company i.e. Supra Trends Limited, have been considered.

None of the Directors on the Board is a member in more than 10 Committees and Chairman in more than 5 Committees across all the companies in which they are Directors.

None of the Directors serves as an Independent Director in more than 7 listed companies.

- **Board Meeting dates:**

The Board met 10 (Ten) times in the financial year 2024-25 on the following dates, with a gap not exceeding 120 days between any two meetings:

May 28, 2024	August 03, 2024	August 14, 2024	September 06, 2024	October 21, 2024
October 22, 2024	November 11, 2024	February 14, 2025	March 03, 2025	March 29, 2025

- **Relationship inter-se among directors:**

In accordance with the provisions of section 2 (77) of the Companies Act, 2013, read with Rule 4 of the Companies (Specification of definitions details) Rules, 2014, no Directors of the Company are related to each other except to the extent of holding shares in the Company.

- **Number of shares and convertible instruments held by Non-Executive Directors:**

During the period under review, none of the non-Executive Directors hold any equity shares in the Company.

- **Familiarization Programmes:**

Regulation 25(7) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Schedule IV of the Companies Act, 2013 mandates the Company to familiarize the Independent Directors with the Company by conducting training programmes.

The Familiarisation Programme is posted on the company's website and can be accessed at on the Company's Website at the link: www.supratrends.com.

- **List of core skills/expertise/competencies identified by the board of directors:**

The Company requires skills, expertise and competencies in the areas of strategy, finance, accounting, legal and regulatory matters, the environment, sustainability and operations of the Company's businesses to efficiently carry on its core businesses such as manufacturing of pharmaceutical products.

The Board comprises of qualified members who bring in the required skills, expertise and competence as mentioned above which allow them to make effective contributions to the Board and its committees. The members of the Board are committed to ensure that the Company is in compliance with the highest standards of corporate governance.

List of skills/competencies required in relation to business operations	Names of Directors having such skills/competencies
Finance, Law, Management, Administration	Mathamsetty Venkata Krishna Sunil Kumar Raghavendra Kumar Koduganti Savithri Penumarathi
Technical knowledge on operations, Production	Mathamsetty Venkata Krishna Sunil Kumar Sridhar Seshadri Gundavarapu
Corporate Governance, Strategic Management	Raghavendra Kumar Koduganti Savithri Penumarathi
International Marketing and Sales	Mathamsetty Venkata Krishna Sunil Kumar Raghavendra Kumar Koduganti

The current composition of your Company's Board includes directors with core industry experience and has all the key skills and experience mentioned above.

- **Confirmation of the Board:**

The Board, based on the disclosures received from all the Independent Directors, confirms that all Independent Directors fulfill the conditions of Independence as specified in SEBI Listing Regulations and also as per the provision of Companies Act, 2013, rules and schedules made there under and are independent of the management of the company for the year ended March 31, 2025.

- **Resignation of Independent Directors:**

During the period under review, Mr. Udayabhanu Gadiyaram and Mr. Raghava Gupta Garre resigned on May 28, 2024 and Mrs. Chivukula Surya Prabha resigned on August 03, 2024 as independent directors of the company before the expiry of their term of appointment due to their personal reasons and there is no other material reason other than those provided.

- **Separate Meeting of Independent Directors:**

Pursuant to the provisions of Companies Act, 2013 and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, a separate meeting of the Independent Directors of the Company was held on March 29, 2025 to review the performance of Non-independent Directors (including the Chairman) and the Board as a whole. The Independent Directors also reviewed the quality, content and timeliness of the flow of information between the Management, the Board and its Committees which is necessary for effective performance of their duties. The Independent Directors found the performance of Non-Independent Directors (including Chairman) and the Board as well as flow of information between the Management and the Board to be satisfactory. All independent directors were present in the meeting. Terms of appointment of Independent Directors are available on the Company's Website.

3. **AUDIT COMMITTEE:**

The Company has complied with the requirements of Section 177 of Companies Act, 2013 ("the Act") and Regulation 18(1) of the Listing Regulations, applicable to the composition of the Audit Committee. The Committee consists of 3 directors who are all non-executive independent directors. The composition of the Audit Committee and the attendance of each Member of the Committee at the meetings were as follows:

S. No.	Name of the Director	Designation	No. of meetings held during the period	No. of Meetings attended
1	Raghavendra Kumar Koduganti	Chairman (Appointed on May 28, 2024)	6	5 (entitled to attend "5" Meetings)
2	Sridhar Seshadri Gundavarapu	Member (Appointed on May 28, 2024)	6	5 (entitled to attend "5" Meetings)
3	Savithri Penumarthi	Member (Appointed on August 03, 2024)	6	5 (entitled to attend "5" Meetings)
4	Raghava Gupta Garre	Chairman (till May 28, 2024)	6	1 (entitled to attend "1" Meeting)
5	Gadiyaram Udaya Bhanu	Member (till May 28, 2024)	6	1 (entitled to attend "1" Meeting)
6	Chivukula Surya Prabha	Member (till August 03, 2024)	6	1 (entitled to attend "1" Meeting)

Chairman of the Audit Committee attended the last AGM. Girish Shiavaram Gaonkar, Company Secretary and Compliance Officer of the company functions as the Secretary to the Committee.

Meetings:

Members of Audit Committee met 6 (Six) times with maximum time gap of 120 days between any two Committee meetings. Audit Committee meetings were held during the year under review on:

May 28, 2024	August 14, 2024	September 06, 2024	November 13, 2024	February 14, 2025	March 29, 2025
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Terms of reference:

The terms of reference of the Audit Committee are as per the guidelines set out in the Regulation 18 read with Part C of Schedule II of SEBI (LODR) 2015 and read with Section 177 of the Companies Act, 2013 and includes such other functions as may be assigned to it by the Board from time to time.

i) The role of the audit committee include the following:

- oversight of the listed entity's financial reporting process and the disclosure of its financial information to ensure that the financial statement is correct, sufficient and credible;
- recommendation for appointment, remuneration and terms of appointment of auditors of the listed entity;
- approval of payment to statutory auditors for any other services rendered by the statutory auditors;
- reviewing, with the management, the annual financial statements and auditor's report thereon before submission to the board for approval, with particular reference to:
 - (a) matters required to be included in the director's responsibility statement to be included in the board's report in terms of clause (c) of sub-section (3) of Section 134 of the Companies Act, 2013;
 - (b) changes, if any, in accounting policies and practices and reasons for the same;
 - (c) major accounting entries involving estimates based on the exercise of judgment by management;
 - (d) significant adjustments made in the financial statements arising out of audit findings;
 - (e) compliance with listing and other legal requirements relating to financial statements;
 - (f) disclosure of any related party transactions;
 - (g) modified opinion(s) in the draft audit report;
- reviewing, with the management, the quarterly financial statements before submission to the board for approval;
- reviewing, with the management, the statement of uses / application of funds raised through an issue (public issue, rights issue, preferential issue, etc.), the statement of funds utilized for purposes other than those stated in the offer document / prospectus / notice and the report submitted by the monitoring agency monitoring the

utilisation of proceeds of a public issue or rights issue or preferential issue or qualified institutions placement], and making appropriate recommendations to the board to take up steps in this matter;

- reviewing and monitoring the auditor's independence and performance, and effectiveness of audit process;
- approval or any subsequent modification of transactions of the listed entity with related parties;
- scrutiny of inter-corporate loans and investments;
- valuation of undertakings or assets of the listed entity, wherever it is necessary;
- evaluation of internal financial controls and risk management systems;
- reviewing, with the management, performance of statutory and internal auditors, adequacy of the internal control systems;
- reviewing the adequacy of internal audit function, if any, including the structure of the internal audit department, staffing and seniority of the official heading the department, reporting structure coverage and frequency of internal audit;
- discussion with internal auditors of any significant findings and follow up there on;
- reviewing the findings of any internal investigations by the internal auditors into matters where there is suspected fraud or irregularity or a failure of internal control systems of a material nature and reporting the matter to the board;
- discussion with statutory auditors before the audit commences, about the nature and scope of audit as well as post-audit discussion to ascertain any area of concern;
- to look into the reasons for substantial defaults in the payment to the depositors, debenture holders, shareholders (in case of non-payment of declared dividends) and creditors;
- to review the functioning of the whistle blower mechanism;
- approval of appointment of chief financial officer after assessing the qualifications, experience and background, etc. of the candidate;
- Carrying out any other function as is mentioned in the terms of reference of the audit committee.
- reviewing the utilization of loans and/ or advances from/investment by the holding company in the subsidiary exceeding rupees 100 crore or 10% of the asset size of the subsidiary, whichever is lower including existing loans / advances / investments existing as on the date of coming into force of this provision.
- consider and comment on rationale, cost-benefits and impact of schemes involving merger, demerger, amalgamation etc., on the listed entity and its shareholders.
- management discussion and analysis of financial condition and results of operations;
- management letters / letters of internal control weaknesses issued by the statutory auditors;
- internal audit reports relating to internal control weaknesses; and
- the appointment, removal and terms of remuneration of the chief internal auditor shall be subject to review by the audit committee.
- statement of deviations:
 - a) quarterly statement of deviation(s) including report of monitoring agency, if applicable, submitted to stock exchange(s) in terms of Regulation 32(1).
 - b) annual statement of funds utilized for purposes other than those stated in the offer document/prospectus/ notice in terms of Regulation 32(7).

ii) Powers of the Audit Committee include:

- To investigate any activity within its terms of reference.

- To seek information from any employee.
- To obtain outside legal or other professional advice.
- To secure attendance of outsiders with relevant expertise, if it considers necessary.

The Chairman of the Audit Committee shall be present at the Annual General Meeting of the Company to provide any clarification on queries from shareholders and the Company Secretary functions as the Secretary to the Committee.

4. NOMINATION AND REMUNERATION COMMITTEE:

The Company through its Board of Directors has constituted Nomination and Remuneration Committee (hereinafter referred as "NRC") in terms of Regulation 19(1) of the Listing Regulations. The Committee consists of 3 directors who are all non-executive independent directors. The terms of reference of NRC include the matters specified under Regulation 19(4) of the Listing Regulations as well as Section 178 of the Act. The composition attendance of Nomination and Remuneration Committee is as follows:

S. No.	Name of the Director	Designation	No. of meetings held during the period	No. of Meetings attended
1	Raghavendra Kumar Koduganti	Chairman (Appointed on May 28, 2024)	4	3 (entitled to attend "3" Meetings)
2	Sridhar Seshadri Gundavarapu	Member (Appointed on May 28, 2024)	4	3 (entitled to attend "3" Meetings)
3	Savithri Penumarthi	Member (Appointed on August 03, 2024)	4	2 (entitled to attend "2" Meetings)
4	Raghava Gupta Garre	Chairman (till May 28, 2024)	4	1 (entitled to attend "1" Meeting)
5	Gadiyaram Udaya Bhanu	Member (till May 28, 2024)	4	1 (entitled to attend "1" Meeting)
6	Chivukula Surya Prabha	Member (till August 03, 2024)	4	2 (entitled to attend "2" Meeting)

Meetings:

During year, members of Nomination and Remuneration Committee met 4 (Four) times with maximum time gap of 120 days between any two Committee meetings. Nomination and Remuneration Committee meetings were held during the year under review on:

May 28, 2024	August 03, 2024	September 06, 2024	March 29, 2025
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The terms of reference of NRC, inter-alia, include the following:

- formulation of the criteria for determining qualifications, positive attributes and independence of a director and recommend to the board of directors a policy relating to, the remuneration of the directors, key managerial personnel and other employees;
- For every appointment of an independent director, the Nomination and Remuneration Committee shall evaluate the balance of skills, knowledge and experience on the Board and on the basis of such evaluation, prepare a description of the role and capabilities required of an independent director. The person recommended to the Board for appointment as an independent director shall have the capabilities identified in such description. For the purpose of identifying suitable candidates, the Committee may:
 - a. use the services of an external agencies, if required;
 - b. consider candidates from a wide range of backgrounds, having due regard to diversity; and
 - c. consider the time commitments of the candidates.
- formulation of criteria for evaluation of performance of independent directors and the board of directors;
- devising a policy on diversity of board of directors;

- identifying persons who are qualified to become directors and who may be appointed in senior management in accordance with the criteria laid down, and recommend to the board of directors their appointment and removal.
- whether to extend or continue the term of appointment of the independent director, on the basis of the report of performance evaluation of independent directors.
- recommend to the board, all remuneration, in whatever form, payable to senior management.

Performance Evaluation criteria of Independent Directors:

The Board of Directors have also evaluated the performance of the individual directors including Independent Directors, its own performance and also of its committees. For this purpose, a questionnaire inter-alia covering the following parameters were circulated to NEDs and their feedback was obtained through an online platform by an Independent Agency.

- Attendance at meetings of the Board and Committees thereof,
- Participation in Board meetings or Committee thereof,
- Contribution to strategic decision making,
- Sharing of domain knowledge and experience to bear on the critical areas of performance of the organization and keeps updated in the areas of expertise,
- Communication and contribution in the discussions in a positive and constructive manner,
- Review of financial statements, business performance,
- Contribution to the enhancement of brand image of the Company etc.

5. STAKEHOLDERS RELATIONSHIP COMMITTEE:

The Company has formed a Stakeholders' Relationship Committee ("SRC") in compliance with Regulation 20 of the Listing Regulations and Section 178 of the Act. The Committee consists of 3 directors who are all non-executive independent directors. The Committee looks into various aspects of interest of shareholders and other security holders.

The Composition of the Stakeholders' Relationship Committee and attendance is as under:

S. No.	Name of the Director	Designation	No. of meetings held during the period	No. of Meetings attended
1	Raghavendra Kumar Koduganti	Chairman (Appointed on May 28, 2024)	3	3 (entitled to attend "3" Meetings)
2	Sridhar Seshadri Gundavarapu	Member (Appointed on May 28, 2024)	3	3 (entitled to attend "3" Meetings)
3	Savithri Penumarthi	Member (Appointed on August 03, 2024)	3	3 (entitled to attend "3" Meetings)
4	Raghava Gupta Garre	Chairman (till May 28, 2024)	3	0 (entitled to attend "0" Meeting)
5	Gadiyaram Udaya Bhanu	Member (till May 28, 2024)	3	0 (entitled to attend "0" Meeting)
6	Chivukula Surya Prabha	Member (till August 03, 2024)	3	0 (entitled to attend "0" Meeting)

Grishh Shiavaram Gaonkar, Company Secretary and Compliance Officer of the company functions as the Secretary to the Committee.

Terms of Reference of the Stakeholder's Relationship Committee are as under:

- Resolving the grievances of the security holders of the Company including complaints related to transfer/transmission of shares, non-receipt of annual report, non-receipt of declared dividends, issue of new/duplicate certificates, general meetings etc.,

- Review of measures taken for effective exercise of voting rights by shareholders.
- Review of adherence to the service standards adopted by the Company in respect of various services being rendered by the Registrar & Share Transfer Agent.
- Review of the various measures and initiatives taken by the Company for reducing the quantum of unclaimed dividends and ensuring timely receipt of dividend warrants/annual reports/statutory notices by the shareholders of the company.

The company has registered itself under SEBI Compliant Redressal System (SCORES) for faster and transparent processing of Investor Grievance. The details of Complaints received and resolved during the year is as follows:

Particulars of Complaints	Compliant No's
Complaints as on April 1, 2024	0
Complaints received during FY 2024-25	0
Complaints disposed off during FY 2024-25	0
Complaints remaining unresolved as on March 31, 2025	0

6. SENIOR MANAGEMENT:

None of the senior management personnel resigned during the year, however, the following changes were taken place after the close of financial year 2024-25.

Sl No	Employee Name	Department	Designation
1	Mr.Mathamsetty Venkata Krishna Sunil Kumar \$	Management & Administration	Managing Director
2	Mrs.Bhavani Ajjarapu *	Management & administration	Managing Director
3	Mr.Koppuravuri Naga Venkata Shyam Anirudh @	Management & Operations	Whole Time Director
4	Mr.Durga Vara Prasada Rao Vinnakota	Finance & Accounts	Chief Financial Officer
5	Mr.Girish Shivaram Gaonkar	Secretarial	Company Secretary & Compliance officer

\$Mr.Mathamsetty Venkata Krishna Sunil Kumar resigned from the position of Managing Director on July 01, 2025.

*Mr.Bhavani Ajjarapu appointed for the position of Managing Director on July 01, 2025.

@Mr.Koppuravuri Naga Venkata Shyam Anirudh appointed for the position of Whole Time Director on July 01, 2025.

7. REMUNERATION OF DIRECTORS:

(a) All pecuniary relationship or transactions of the non-executive directors:

There is no pecuniary relationship or transactions of the non-executive directors during the F.Y. 2024-25.

(b) Criteria of making payments to non-executive directors

Keeping in view the size, scale and complexity of the Company's operations and the level of involvement of the non-executive directors in the supervision and control of your Company and their guidance for the growth of the Company as members of the Board and also as Chairman or Members of the relevant Committees of the Board, the Board and Shareholders decided that such remuneration/commission should be commensurate with their roles which have undergone significant qualitative changes.

The policy for making payments to non-executive directors are provided in the Remuneration Policy of the Company. The remuneration policy is placed on the website of the Company which can be accessed at www.supratrends.com

(c) Disclosure of information relating to remuneration (in addition to disclosures required under the Companies Act, 2013):

- (i) All elements of remuneration package of individual directors summarized under the major groups, such as salary, benefits, bonuses, stock options, pension etc for the FY 2024-25:

Name of Director	Designation	Salary Received	Perquisites & allowances
Mathamsetty Venkata Krishna Sunil Kumar	Managing Director	Nil	Nil
Raghavendra Kumar Koduganti	Independent Director	Nil	Nil
Sridhar Seshadri Gundavarapu	Independent Director	Nil	Nil
Savithri Penumarthi	Independent Director	Nil	Nil

- (ii) Details of fixed component and performance linked incentives, along with the performance criteria: No Director is paid any fixed component nor performance linked incentives.
- (iii) Service contracts, notice period, severance fees: As Company HR policies.
- (iv) Stock option details, if any including issue at a discount as well as the period over which accrued and over which exercisable: The Company has not issued any stock options.

8. GENERAL BODY MEETINGS:**a. Details of Last Three Years Annual General Meetings:**

Year	Place of Meeting	Date & Time	Special Resolutions
2023-24	M-Banquets, 3rd Floor, Vaishnavi Onyx 1, Kothapet Main Road, Pillar No: 1634, LB Nagar, Hyderabad 500035	Tuesday, September 30, 2024 at 9.00 A.M	NA
2022-23	Mahila Bhavan, Road Number 2, Maruthi Nagar, Kothapet, Hyderabad, 500060, Telangana, India	Saturday, September 30, 2023 at 11.00 A.M	Consider and approve to reclassify the Promoters of the Company as Public Shareholders
2022-23	Madhav Reddy Community Hall, Near Victoria Anglo School, Chaitanyapuri, Hyderabad- 500060, Telangana, India	Friday, December 30, 2022 at 11.00 A.M	- Re-appointment of Mr. Mathamsetty Venkata Krishna Sunil Kumar (DIN: 03597178) as the Managing Director (MD) of the company - Re-appointment of Mr. Raghava Gupta Garre (DIN: 02706027) as an Independent Director - Re-appointment of Mr. Udayabhanu Gadiyaram (DIN: 06728482) as an Independent Director - Re-appointment of Ms. Chivukula Surya Prabha (DIN: 06894261) as an Independent Director.

b. Extraordinary General Meeting (EGM):

Following special resolutions were passed by the shareholders by the requisite majority in the EGM held during the FY 2024-25:

S.No.	Place of Meeting	Date & Time	Special Resolutions
1	M-Banquets, 3rd Floor, Vaishnavi Onyx 1, Kothapet Main Road, Pillar No: 1634, LB Nagar, Hyderabad 500035, India	Tuesday, August 27, 2024 at 03.00 P.M.	- Appointment of Mr. Koduganti Raghavendra Kumar (Din:02376957) as Non-Executive Independent Director of the Company. - Appointment of Mr. Sridhar Seshadri Gundavarapu (Din:01724330) as the Non-Executive Independent Director of the Company. - Appointment of Mrs. Savithri Penumarthi (Din: 10720017) as the Non-Executive Independent Director of the Company. - Increase in Aggregate Limit of Investment and Holding by Non- Resident Indians (NRIs)/ Overseas Citizens of India (OCI) in the Equity Share Capital of the Company
2	M-Banquets, 3rd Floor, Vaishnavi Onyx 1, Kothapet Main Road, Pillar No: 1634, LB Nagar, Hyderabad 500035, India	Friday, March 28, 2025 at 09.30 A.M	To Make Loan / Investment and Give Guarantee / Provide Security Under Section 186 Of The Companies Act, 2013 Up To Maximum Amount of Rs. 10 Crores

c. Postal ballot in FY 2024-25:

During the financial year, the following special resolutions were passed by the shareholders by the requisite majority by way of postal ballot through e-voting.

Date of postal ballot notice	Special Resolution passed	Voting pattern	Approval date	Person conducting the postal ballot process
Tuesday, August 20, 2024	Alteration of the Objects Clause of the Memorandum of Association of the Company.	Voting in favour: 99.95% Voting against: 0.05%	Thursday, September 19, 2024	N Vanitha Practicing Company Secretary M. No. 26859 C.P. No. 10573, Scrutinizer conducted the postal ballot process
	Issuance of upto 51,60,000 (Fifty-One Lakh Sixty Thousand Only) Equity Shares of face value of Rs. 10/- each of the Company on a preferential basis for cash consideration.	Voting in favour: 99.95% Voting against: 0.05%		
	Issuance of upto 1,09,50,000 (One Crore Nine Lakh Fifty Thousand Only) unlisted Convertible Warrants exercisable into Equity Shares on a preferential basis for cash consideration.	Voting in favour: 99.95% Voting against: 0.05%		
	Issue of Equity Shares on a preferential issue basis through SWAP of equity shares for acquisition of Rasvat Food Specialties Private Limited.	Voting in favour: 99.95% Voting against: 0.05%		

Procedure for postal ballot:

The postal ballot was carried out as per the provisions of Sections 108 and 110 and other applicable provisions of the Act, read with the Rules framed thereunder and applicable circulars issued by the Ministry of Corporate Affairs from time to time.

Details of special resolution proposed to be transacted through postal ballot:

No special resolution is being proposed through Postal Ballot as on the date of notice calling the ensuing Annual General Meeting. The members of the Company will be intimated appropriately as and when the Postal Ballot need arises.

7. MEANS OF COMMUNICATION:

S.No.	Particulars	Relevant Information
1	Quarterly Results	The Company's quarterly financial results are disclosed to the stock exchange within forty five days from the end of the quarter and the audited annual financial results are announced within sixty days from the end of the financial year as required under the SEBI Listing Regulations which are also available on the website of your Company at www.supratrend.com .
2	Name of News Papers wherein results normally published	The results are usually published in Financial Express and Nava Telangana, one English language national daily newspaper circulating in the whole or substantially the whole of India and in one daily newspaper published in the language of the region, where the registered office of the Company.
3	Name of Website	www.supratrends.com
4	Information relating to Official News Releases	Event based news / press releases are posted on our website and also furnished to the Stock Exchange. The company promptly informs Stock Exchange about all the price sensitive information and all such other matters which in our opinion are material and relevant for the shareholders.
5	Presentations made to institutional investors or to the analysts	No presentations were made to institutional investors or to the analysts during the financial year under review.

8. GENERAL SHAREHOLDERS INFORMATION:

Annual General Meeting:	The 38th Annual General Meeting of the Members of Supra Trends Limited will be held on Monday, September 29, 2025 at 10.00 A.M at the Registered Office at Office No.6, Plot 20, HUDA Techno Enclave,HITEC City, Madhapur, Hyderabad, Telangana, India, 500081.
Financial Year	April 01, 2024 to March 31, 2025
Dividend Payment Details	N.A.
Listing on Stock Exchange	The equity shares of the Company are listed at BSE Limited (The company has paid the listing fees to the above Stock Exchange)
Scrip Code	511539
Securities suspended from trading	The trading of equity shares of the Company was never suspended at any point of time during the FY 2024-25.
Registrar and Transfer Agents	M/s. Venture Capital and Corporate Investments Private Limited
Share Transfer System	"Aurum", Door No.4-50/P-II/57/4F & 5F, Plot No.57, 4th & 5th Floors, Jayabheri Enclave Phase - II Gachibowli, Hyderabad - 500 032. E-mail: investor.relations@vccipl.com

Dematerialization of shares and liquidity and ISIN	Since the Company has already entered into agreement with both the depositories, viz., NSDL and CDSL for dematerialization of its shares, the shareholders are free to dematerialize their shares and keep them in dematerialized form with any Depository Participant. Under the Depository System the International Securities Identification Number (ISIN) allotted to the Company's Equity Shares by NSDL & CDSL INE533B01028. 98.38 % of equity share capital corresponding to 1,35,37,241 equity shares is held in dematerialized form as of March 31, 2025.
Outstanding global depository receipts or american depository receipts or warrants or any convertible instruments, conversion date and likely impact on equity;	Board of Directors in their meeting held on October 21, 2024 allotted 1,09,50,000 Warrants of face value of Rs.10/- (Rupees ten only) each, these warrants are still pending for conversion and last date for the conversion of the warrants is April 20, 2026 i.e. 18 months from the date of allotment, post conversion of warrants into equity shares, the share capital will increase.
commodity price risk or foreign exchange risk and hedging activities	During the year under review, the Company was not exposed to any Foreign Exchange Risk or commodity price risks and had not carried on any hedging activities.
plant locations	N.A.
address for correspondence	Girish Shivaram Gaonkar Company Secretary & Compliance Officer Supra Trends Limited Address: Office No.6, Plot 20, HUDA Techno Enclave,HITEC City, Madhapur, Hyderabad, Telangana, India, 500081. Website: www.supratrends.com Email: supratrends1987@gmail.com
list of all credit ratings obtained	N.A.

Distribution of Shareholding:

Distribution Details On Shares for the period ended on March 31, 2025				
Shares	Holders		Shares	
	Number	% To Total	No Of Shares	% To Total
Upto - 500	6279	98.17	248452	1.84
501 - 1000	45	0.7	34173	0.25
1001 - 2000	13	0.2	17474	0.13
2001 - 3000	3	0.05	8279	0.06
3001 - 4000	5	0.08	18705	0.14
4001 - 5000	2	0.03	9560	0.07
5001 - 10000	3	0.05	22078	0.16
10001 and above	74	0.72	13178520	97.35
Total	6424	100	13537241	100

9. OTHER DISCLOSURES:**a. Disclosures on Materially Significant Related Party Transactions:**

The particulars of transactions between the Company and its related parties are set out at Notes to financial statements. However, these transactions are not likely to have any conflict with the Company's interest. The Policy on Related Party Transactions as approved by the Board is uploaded on the website of the Company at the link: www.supratrends.com.

b. Details of non-compliances on any matter related to capital markets, during the last three years:

i) In FY 2024-25:

S No	Compliance Requirement (Regulation/Circular/ Guidelines including Specific Clause)	Deviations	penalties, strictures imposed on the listed entity by stock exchange or the board or any statutory authority
1	As per 31A (8)(a) of SEBI (LODR) Regulations 2015, The events shall be deemed to be material events and shall be disclosed by the listed entity to the stock exchanges as soon as reasonably possible and not later than twenty four hours from the occurrence of the event i.e. receipt of request for reclassification by the listed entity from the promoter(s) seeking reclassification.	Regulation 31A (8)(a) of SEBI (LODR) Regulations 2015, the Company has to submit the request for reclassification received from the promoter(s) seeking re-classification within 24 hours to the stock exchange. The Company had received application seeking re-classification from the promoter(s) on August 28, 2023. However, The Company has filed the disclosure regarding the same on December 22, 2023.	The BSE Limited issued advisory letter on August 07, 2024. The Company is advised to ensure compliance of requirements of SEBI (LODR) Regulations, 2015 In addition to above Company is advised to disseminate this advisory letter to the stock exchange, hence Company disseminated the same on August 07, 2024
2	As per 31A (8)(c) of SEBI (LODR) Regulations 2015, The events shall deemed to be material events and shall be disclosed by the listed entity to the stock exchanges as soon as reasonably possible and not later than twenty-four hours from submission of application for seeking no-objection or approval of the recognized stock exchanges for re-classification of status as public by the listed entity to the stock exchanges.	Regulation 31A (8)(c) of SEBI (LODR) Regulations, 2015, the company has to disclose the submission of application for seeking no- objection or approval of the recognized stock exchanges for re-classification of	The BSE Limited issued advisory letter on August 07, 2024. The Company is advised to ensure compliance of requirements of SEBI (LODR) Regulations, 2015 In addition to above, the Company is advised to disseminate this advisory letter to the stock exchange, hence Company disseminated the same on August 07, 2024.

ii) In FY 2023-24: NIL

iii) In FY 2022-23:

S No	Compliance Requirement (Regulation/Circular/ Guidelines including Specific Clause)	Deviations	penalties, strictures imposed on the listed entity by stock exchange or the board or any statutory authority
1	Appointment of Company secretary and Compliance officer under regulation 6(1) of SEBI (LODR) Regulations, 2015	Non-compliance with Regulation 6 (1) of LODR Reg 2015 requirement to appoint a qualified company secretary as the compliance officer	BSE issued the notice for Non-Compliance of "Penalty" for Companies -SOP 6(1) Regulations. The Company paid a total fine of Rs.11,800(including 18% GST). Due intimation of Payment was made thereupon to the BSE Ltd.

c. Whistle Blower Policy.

The Company has also adopted a "Whistle Blower Policy" for its employees and Directors to report to the Chairperson of the Audit Committee instances of unethical behavior, actual or suspected fraud or violation of the Company's Corporate Governance and Ethics policy and the policy is displayed on the website of the company at the link www.supratrends.com. No personnel/employee of the Company has been denied access to the Audit Committee for reporting instances of unethical behavior or suspected fraud or violation of the policy.

d. Details of Compliances with Mandatory Requirements and Adoption of the non-Mandatory Requirements:

Regulation 34(3) read with schedule V of the Listing Regulations mandates the Company to obtain a certificate from either the Auditors or Practicing Company Secretaries regarding compliance of conditions of Corporate Governance as stipulated in the said Regulation and annex the certificate so obtained with the Boards' Report. The Company has obtained a certificate from its Secretarial Auditor to this effect and the same is annexed to this Report.

SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 states that the non-mandatory requirements may be implemented as per the discretion of the Company. The disclosures of compliance with other non-mandatory requirements and adoption/non-adoption of the non-mandatory requirements shall be need based.

e. Policy for determining Material Subsidiary:

Company has posted policy for determining 'material' subsidiaries in its website and the weblink is www.supratrends.com.

f. Policy on dealing with related party transactions:

Company has posted policy on dealing with related party transactions in its website and the weblink is www.supratrends.com.

g. Disclosure of commodity price risks and commodity hedging activities: NA

f. Details of utilization of funds raised through preferential allotment or qualified institutions placement as specified under Regulation 32(7A) -

During the year, the Company has raised Rs.688.75 Lakhs through preferential issue on private placement basis. As on March 31, 2025, the Company has utilized Rs.289.84 Lakhs for the purpose of objects mentioned in the notice/private placement offer letter.

h. Certificate from a company Secretary in Practice:

Certificate from a company secretary in practice that none of the directors on the board of the company have been debarred or disqualified from being appointed or continuing as directors of companies by the Board/ Ministry of Corporate Affairs or any such statutory authority has been enclosed as separately to this report.

- i. Where the board had not accepted any recommendation of any committee of the board which is mandatorily required, in the relevant financial year-

There are no such instances during the year and the Board considered and accepted the recommendations of all the Committees.

- j. **Total fees for all services paid by the listed entity and its subsidiaries, on a consolidated basis, to the statutory auditor and all entities in the network firm/network entity of which the statutory auditor is a part:** Rs.1,20,000 excluding GST.
- k. **Disclosures in relation to the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013:**

The Company has adopted a Policy on Prevention, Prohibition and Redressal of Sexual Harassment at workplace as per the provisions of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 and the Rules made thereunder. The policy aims to provide protection to Employees at the workplace and prevent and redress complaints of sexual harassment and for matters connected or incidental thereto, with the objective of providing a safe working environment, where Employees feel secure. The Company has also constituted an Internal Committee to address the concerns and complaints of sexual harassment and to recommend appropriate action.

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

- l. **Disclosure by the listed entity and its subsidiaries of Loans and advances in the nature of loans to firms/ companies in which directors are interested by name and amount -**

No Loans and Advances given to firms/ companies in which directors are interested.

m. Details of material subsidiaries of the listed entity

Name of the material Subsidiary	date and place of incorporation	Name and date of appointment of the statutory auditors
Rasvat Food Specialities Private Limited	Date of Incorporation: September 11, 2019 Place of Incorporation: Hyderabad, Telangana	SSGRP & Associates, Chartered accountants appointed at the 1st AGM held on December 31, 2020
Celest Hospitalities Private Limited	Date of Incorporation: January 31, 2025 Place of Incorporation: Hyderabad, Telangana	B Sreekanth & Associates, Chartered accountants at the First board meeting of the company held on February 27, 2025

- n. **Non-compliance of any requirement of corporate governance report of sub-paras (2) to (10) of schedule V part C, with reasons thereof shall be disclosed.**

All the corporate governance requirements of sub-paras (2) to (10) of schedule V part C are complied with.

- The extent to which the discretionary requirements as specified in Part E of Schedule II have been adopted:
- Discretionary Requirements:

The Company has adopted / complied with the discretionary requirements specified in Part E of Schedule II as detailed below:

i. The Board:

Maintenance of office to the Non-Executive Chairperson at the Company's expense: This is not applicable as the Chairperson of the Company is an Executive Director.

ii. Shareholders' rights:

All the quarterly financial results are placed on the Company's website, i.e www.supratrends.com apart from publishing the same in the Newspapers.

iii. Modified opinion(s) in audit report:

There are no modified opinions in the Audit Reports.

iv. Reporting of Internal Auditor:

The Internal Auditor reports to the Chairman of the Audit Committee directly.

p. Credit Rating:

Since the company does not have debt instruments/fixed deposits programmer, obtaining of credit rating is not required.

q. Policy on appointment and remuneration of the Directors of the Company:

The Nomination and Remuneration committee of Board of Directors of the Company generally decides and makes recommendations to the Board of Directors about the appointment and remuneration to be paid to the Directors and other Key Managerial Persons of the Company. The Nomination and Remuneration committee recommendations about the remuneration of Directors are subject to the approval of the Members of the company and the remuneration of the Key Managerial Persons is to be recommended by the Nomination and Remuneration committee to the Board. The nomination and remuneration policy as adopted by the Board is placed on the Company's website www.supratrends.com.

r. Disclosures of compliance with corporate governance requirements specified in Regulation 17 to 27 and clauses (b) to (i) of sub-regulation (2) of Regulation 46 are as follows:

Regulation	Particulars of regulations	Compliance status (Yes/No/NA)
17	Board of directors	Yes
18	Audit committee	Yes
19	Nomination and Remuneration committee	Yes
20	Stakeholders Relationship committee	Yes
21	Risk Management committee	NA
22	Vigil mechanism	Yes
23	Related party transactions	Yes
24	Corporate Governance requirements with respect to Subsidiary of listed entity	Yes
25	Obligations with respect to independent directors	Yes
26	Obligation with respect to Directors and Senior Management	Yes
27	Other Corporate Governance requirements	Yes
46(2) (b) to (i)	Website	Yes

s. Code of Conduct

The Company has in place a comprehensive Code of Conduct (the Code), pursuant to Regulation 17(5) of Listing Regulations, applicable to all the senior management personnel and directors including independent directors to such extent as may be applicable to them depending on their roles and responsibilities. The Code covers duties of independent directors also gives guidance and support needed for ethical conduct of business and compliance of law.

Further, a policy on obligation of directors and senior management personnel for disclosure of committee positions and commercial transactions pursuant to Regulation 26(2) (5) and (6) of Listing Regulations is in place.

All the Directors and senior management confirmed the compliance of code of conduct. The Company has posted the Code of Conduct for Directors and Senior Management on the website of the company at www.supratrends.com.

t. Preservation of Documents:

The Company adopted the policy on preservation of documents in accordance with the Regulation 9 of the Listing Regulations, which was placed on the Website of the Company www.supratrends.com. Policy for determining materiality of an event or information and for making disclosures to Stock Exchanges:

As required under Regulation 30 of the Listing Regulations, the Board of directors of the Company approved the Policy for determining materiality of an event or information and for making disclosures to Stock Exchanges effective from December 1, 2015 and has been hosted on the website of the Company www.supratrends.com.

u. Prohibition of Insider trading:

In compliance with the provisions of Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015 (as amended from time to time) and to preserve the confidentiality and prevent misuse of unpublished price sensitive information, the Company has adopted a Code of Conduct for regulating, monitoring and reporting of trading by insiders. This Code also provides for periodical disclosures from the designated Persons and their immediate Relatives as well as pre-clearance of transactions by such persons as per the thresholds mentioned in the code.

The code is applicable to Designated Persons and their Immediate relatives who are likely or may reasonably be expected to have access to the unpublished price sensitive information relating to the Company and the same is being implemented as a self-regulatory mechanism.

- Compliance under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 pertaining to mandatory requirements and Auditors Certificate on Corporate Governance: As required under SEBI Listing Regulations, the Auditor's Certificate on compliance of the Corporate Governance norms is attached.
- The Chief Financial Officer have certified to the Board in accordance with Regulation 33(2)(a) of SEBI Listing Regulations pertaining to CEO and CFO certification for the Financial Year ended March 31, 2025 and the same is annexed herewith.

v. Disclosures with respect to demat suspense account/ unclaimed suspense account: Not Applicable.

CERTIFICATE ON NON-DISQUALIFICATION OF DIRECTORS

[Pursuant to Regulation 34(3) and Schedule V Para C Clause 10(i) of
the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015]

To

The Members

Supra Trends Limited

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

I have examined the relevant registers, records, forms, returns and disclosures received from the Directors of Supra Trends Limited, having CIN: L56100TG1987PLC007120 and having registered office at Office No.6, Plot 20, HUDA Techno Enclave, HITEC City, Madhapur, Hyderabad, Shaikpet, Telangana, India, 500081 (hereinafter referred to as "the Company") produced before me by the Company for the purpose of issuing this Certificate, in accordance with Regulation 34(3) read sub-clause 10(i) of Para C of Schedule V to the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.

In my opinion and to the best of my information and according to the verifications [including Director Identification Number (DIN) status at the portal www.mca.gov.in] as considered necessary and the explanations furnished to us by the Company & its officers, we hereby certify that none of the Directors on the Board of the Company for the financial year ended March 31, 2025 have been debarred or disqualified from being appointed or continuing as directors of companies by the Securities and Exchange Board of India, Ministry of Corporate Affairs or any other statutory authority.

S No	Name of the Director	Nature and Category of Directorship	DIN
1	Mathamsetty Venkata Krishna Sunil Kumar	Managing Director	03597178
2	Raghavendra Kumar Koduganti	Non-Executive - Independent Director	02376957
3	Sridhar Seshadri Gundavarapu	Non-Executive - Independent Director	01724330
4	Savithri Penumarthy	Non-Executive - Independent Director	10720017

Ensuring eligibility for the appointment/ continuity of every Director on the Board is the responsibility of the management of the Company. My responsibility is to express an opinion on these based on my verification. This certificate is neither an assurance as to the future viability of the Company nor the efficiency or effectiveness with which the management has conducted the affairs of the Company.

Sd/-

N. Vanitha

Practicing Company Secretary
Membership No. 26859

C.P. No.: 10573

Peer Review Cert. No. 1890/2022

UDIN: A026859G001171741

Date : September 04, 2025

Place: Hyderabad

CERTIFICATE ON CORPORATE GOVERNANCE

(Pursuant to Schedule V(E) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015)

To

The Members

Supra Trends Limited

Office No.6, Plot 20, HUDA Techno Enclave,

HITEC City, Madhapur, Hyderabad,

Shaikpet, Telangana, India, 500081

I have examined the compliance of the conditions of Corporate Governance by Supra Trends Limited (hereinafter referred to as "the Company") for the year ended March 31, 2025, as stipulated in Regulations 17 to 27, clauses (b) to (i) and (t) of sub-regulation (2) of Regulation 46 and para C, D & E of Schedule V of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('SEBI Listing Regulations').

The compliance of the conditions of Corporate Governance is the responsibility of the management. My examination was limited to a review of the procedures and implementation thereof, as adopted by the Company for ensuring the compliance of the conditions of Corporate Governance. It is neither an audit nor an expression of opinion on the financial statements of the Company

In My opinion and to the best of our information and according to the explanations given to me, and the representations made by the Directors and the management and considering the relaxations granted by the Ministry of Corporate Affairs and Securities and Exchange Board of India, I certify that the Company has complied with the conditions of Corporate Governance as stipulated in the SEBI Listing Regulations for the year ended March 31, 2025.

I further state that such compliance is neither an assurance as to the financial viability of the Company nor the efficiency or effectiveness with which the management has conducted the affairs of the Company

Sd/-

N. Vanitha

Practicing Company Secretary

Membership No. 26859

C.P. No.: 10573

Peer Review Cert. No. 1890/2022

UDIN: A026859G001171783

Date : September 04, 2025

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, 2025, the Statement of Profit and Loss including Other Comprehensive Income, 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, 2025 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:

- i 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.

- 1 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.
- 1 Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- 1 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.
- 1 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, 2020, 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, 2025, and taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2025, 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: 008801S/S200060

Sd/-

Rama Rao Talluri

Partner

M No. 219207

UDIN: 25219207BBIKW12778

Place: Hyderabad
Date : 30.05.2025

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 SUPRA TRENDS LIMITED 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, 2025 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 authorizations of management and directors of the company; and(3)provide reasonable assurance regarding prevention or timely detection of unauthorized 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 2025, 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: 008801S/S200060

Sd/-

Rama Rao Talluri

Partner

M No. 219207

UDIN: 25219207BMIKW12778

Place: Hyderabad

Date : 30.05.2025

ANNEXURE "B" 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 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 ₹ 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, 2025 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, 2025.
- 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 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.
- xv. 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.
- xvi. The Company has incurred cash losses during the financial year covered by our audit and the immediately preceding financial year.
- xvii. There has been no resignation of the statutory auditors of the Company during the year and new auditors have been appointed.
- xviii. 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.
- xix. Transfer to fund specified under Schedule VII of Companies Act, 2013 not applicable to the company.

For NSVR & ASSOCIATES LLP

Chartered Accountants

FRN: 008801S/S200060

Sd/-

Rama Rao Talluri

Partner

M No. 219207

UDIN: 25219207BBIKW2778

Place: Hyderabad

Date : 30.05.2025

STANDALONE FINANCIALS BALANCE SHEET AS AT 31st MARCH, 2025

(Rs In Lakhs)

PARTICULARS	Note No.	As on March 31, 2025	As on March 31, 2024
ASSETS:			
I 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	2	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	3	14.06	14.06
(ii) Cash and cash equivalent	4	410.60	2.25
(iii) Bank Balance other than (ii) above			
(iv) Other financial assets	5	429.20	252.98
c) Other current assets	6	-	1.14
Total Current Assets		853.86	270.43
Total Assets		1745.19	270.43
EQUITY AND LIABILITIES			
EQUITY			
a) Equity Share Capital	7	1353.72	50.00
b) Other Equity	8	113.85	-109.66
		1467.58	-59.66
LIABILITIES			
1) Non-current liabilities			
a) Financial Liabilities			
(i) Borrowings	9	254.00	300.16
(ia) Lease Liabilities		-	-
(ii) Other Financial Liabilities		-	-
b) Provisions		-	-
c) Deferred Tax Liabilities(Net)		-	-
d) Other Non Current Liabilities		-	-
Total Non current Liabilities		254.00	300.16
2) Current liabilities			
a) Financial Liabilities			
i) Borrowings	10	15.81	15.81
ia) Lease Liabilities			
ii) Trade Payables	11	2.41	9.41
iii) Other Current Financial Liabilities	12	2.77	4.70
b) Other current liabilities	13	2.61	-
c) Provisions		-	-
d) Current Tax Liabilities (Net)		-	-
Total Current Liabilities		23.61	29.93
Total Liabilities		1745.19	270.43

Corporate Information and Significant Accounting Policies

The accompanying notes 1.1-1.9 from an integral part of the financial statements

For M/s. NSVR & Associates LLP.,

Chartered Accountants

FRN : 008801S/S200060

Sd/-

Rama Rao Talluri

Partner

M No. 219207

UDIN:25219207BBIKW12778

Place: Hyderabad

Date: 30.05.2025

Sd/-

MVK Sunil Kumar

DIN : 03597178

Managing Director

For and on behalf of the Board of Directors

M/s. Supra Trends Limited

Sd/-

Girish Shivaram Gaonkar

Company Secretary & Compliance Officer

**STANDALONE FINANCIALS STATEMENT OF
PROFIT AND LOSS FOR THE YEAR ENDED 31st MARCH, 2025**

(Rs In Lakhs)

PARTICULARS	Note No.	For the year ending 31 March 2025	For the year ending 31 March 2024
Income			
Revenue from operations		-	-
Total Revenue from operations		-	-
Other income	14	9.48	-
Total Income		9.48	-
Expenses			
Purchase of Stock in trade		-	-
Changes in Inventories of Stock in trade		-	-
Employee benefits expense	15	15.05	2.60
Finance costs			
Depreciation and amortization expense			
Other expenses	16	44.66	6.89
Total Expenses		59.72	9.49
Profit before tax		-50.24	-9.49
Tax expense			
(1) Current tax		-	-
(2) Deferred tax		-	-
Net Profit/(Loss) for the Period		-50.24	-9.49
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		-50.24	-9.49
Earnings per share			
Basic earnings per share of Rs.10/-each		-0.37	-1.90
Diluted earnings per share of Rs.10/- each		-0.37	-1.90

Corporate Information and Significant Accounting Policies

1

The accompanying notes 1.1-1.9 from an integral part of the financial statements

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

Sd/-
Rama Rao Talluri
Partner
M No. 219207
UDIN:25219207BBIKW12778

Place: Hyderabad
Date: 30.05.2025

Sd/-
MVK Sunil Kumar
DIN : 03597178
Managing Director

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

Sd/-
Girish Shivaram Gaonkar
Company Secretary & Compliance Officer

**STANDALONE FINANCIALS CASH FLOW STATEMENT
FOR THE YEAR ENDED 31st MARCH, 2025**

(Rs In Lakhs)

PARTICULARS	As at March 31, 2025	As at March 31, 2024
<u>A. CASH FLOWS FROM OPERATING ACTIVITIES:</u>		
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 Receivable	-	-
Other Current Assets	-175.08	0.00
Current liabilities	-6.32	7.60
Cash generated from operations	-231.63	-1.89
Income tax paid	-	-
Net cash generated from operating activities	-231.63	-1.89
<u>B. CASH FLOWS FROM INVESTING ACTIVITIES:</u>		
Purchase of fixed assets and change in capital wip	-	-
Long Term Loans and advances	-	-
Investment in Equity Shares	-891.33	-
Net cash used in investing activities	-891.33	-
<u>C. CASH FLOWS FROM FINANCING ACTIVITIES:</u>		
Secured and Unsecured Loans	-46.16	0.00
Interest paid	-	-
Increase in share Capital	1303.72	-
Increase in share warrants	273.75	-
Net cash generated in financing activities	1531.31	-
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

Corporate Information and Significant Accounting Policies

1

The accompanying notes 1.1-1.9 from an integral part of the financial statements

For M/s. NSVR & Associates LLP.,

Chartered Accountants

FRN : 008801S/S200060

Sd/-

Rama Rao Talluri

Partner

M No. 219207

UDIN:25219207BBIKW12778

Place: Hyderabad

Date: 30.05.2025

Sd/-

MVK Sunil Kumar

DIN : 03597178

Managing Director

For and on behalf of the Board of Directors

M/s. Supra Trends Limited

Sd/-

Girish Shivaram Gaonkar

Company Secretary & Compliance Officer

Standalone Financials Notes forming part of Financial Statements As At 31.03.2025

Note No.2 Investments

(Amount in Lakhs)

Particulars	As at March 31, 2025	As at March 31,2024
Investment in Rasvat Food Specialities Private Limited	888.72	-
Investment in Celest Hospitalities Private Limited	2.60	-
Total	891.33	-

Note No.3 Trade Receivable

(Amount in Lakhs)

Particulars	As at March 31, 2025	As at March 31,2024
Trade Receivable Considered good unsecured	14.06	14.06
Total	14.06	14.06

Particulars	Trade Receivable Outstanding as at March 31,2025						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 significant increase in Credit risk	-	-	-	-	-	-	-
Undisputed Trade Receivables-Credit impaired	-	-	-	-	-	-	-
Disputed Trade Receivables-Considered good	-	-	-	-	-	-	-
Disputed Trade Receivables- which have significant increase in Credit risk	-	-	-	-	-	-	-
Disputed Trade Receivables-Credit impaired	-	-	-	-	-	-	-
Total		-	-	-	-	14.06	14.06

Note No.4 Cash and Cash Equivalents

(Amount in Lakhs)

Particulars	As at March 31, 2025	As at March 31,2024
Balance with Banks		
-on Current Accounts	2.22	2.25
-Time Deposits	408.39	-
Cash on Hand	-	-
Total	410.60	2.25

Note No.5 Other Financial Assets

(Amount in Lakhs)

Particulars	As at March 31, 2025	As at March 31,2024
Other Loans and Advances	429.20	252.98
Total	429.20	252.98

Note No.6 Other Current Assets

(Amount in Lakhs)

Particulars	As at March 31, 2025	As at March 31,2024
GST Input	-	1.14
Total	-	1.14

Note No.7

(Amount in Lakhs)

Particulars	As at March 31, 2025	As at March 31,2024
Share Capital :		
a) Authorised share Capital		
2,60,00,000 Equity shares of Rs. 10/- each.		
(Previous Year 50,00,000 Equity shares of Rs.10/- each	2600.00	500.00
Issued, Subscribed and Paid Up		
1,35,37,241 Equity shares of Rs. 10/- each.	1353.72	50.00
(Previous Year 5,00,000 Equity shares of Rs.10/- each		
Total	1353.72	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

(Amount in Lakhs)

Particulars	As at March 31, 2025	As at March 31,2024
Opening Balance	5,00,000	5,00,000
Issued During the year	1,30,37,241	-
Cancelled during the year	-	-
Closing Balance	1,35,37,241	5,00,000

c) Shareholders' holding more than 5 percent equity shares

(Amount in Lakhs)

Particulars	As at 2024-25		As at 2023-24	
	No of Shares	% of Holding	No of Shares	% of Holding
Name of the Shareholder				
D.Veda Reddy	-	-	55,950	11.19%
APIDC Ltd	25,000	0.18%	25,000	5.00%
Jhansi Sanivarapu	12,50,000	9.23%	-	-
Vanaja Veeramreddy	12,50,000	9.23%	-	-

Note No.8

B.Other Equity

B.Other Equity								Amount in INR	
Particulars	Securities Premium Reserve	General Reserve	Capital Reserve	Share Options Outstanding Account	Other Comprehen- sive Income	Retained Earnings	Money Received against share warrants	TOTAL	
Balance at 31 March 2023	-	-	-	-	-	-100.17	-	-100.17	
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	-	-	-	-	-	-9.49	-	-9.49	
Dividends	-	-	-	-	-	-	-	-	
Transfer to retained Earnings	-	-	-	-	-	-	-	-	
Actuarial gain/(loss) on post-employment benefit obligations, net of tax benefit	-	-	-	-	-	-	-	-	
Balance at 31 March 2024	-	-	-	-	-	-109.66	-	-109.66	
Balance at 31 March 2024	-	-	-	-	-	-109.66	-	-109.66	
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	-	-	-	-	-	-50.24	-	223.51	
Dividends	-	-	-	-	-	-	273.75	-	
Money received against share warrants during the year	-	-	-	-	-	-	-	-	
Transfer to retained Earnings	-	-	-	-	-	-	-	-	
Actuarial gain/(loss) on post-employment benefit obligations, net of tax benefit	-	-	-	-	-	-	-	-	
Balance at 31 March 2025	-	-	-	-	-	-159.90	273.75	113.85	

Note No.9 Long Term Borrowings

(Amount in Lakhs)

Particulars	As at March 31, 2025	As at March 31,2024
Rich N Rich Finance and Holding Ltd	5.12	5.12
Wow Mart Retail Pvt Ltd	-	20.00
Other Long Term Borrowings	248.88	275.04
Total	254.00	300.16

Note No.10 Short Term Borrowings

(Amount in Lakhs)

Particulars	As at March 31, 2025	As at March 31,2024
Short term Borrowings	5.59	5.59
Current Liabilities	1.39	1.39
Other Financial Liabilities	8.83	8.83
Total	15.81	15.81

Note No.11 Trade Payable

(Amount in Lakhs)

Particulars	As at March 31, 2025	As at March 31,2024
Trade Payables for Goods and Services	-	-
Creditors for expenses	2.41	9.41
Total	2.41	9.41

Particulars	Trade Payable Outstanding at at March 31,2025				
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	Total
(i) MSME	-	-	-	-	-
(ii) Others	-	-	-	2.41	2.41
(iii) Disputed Dues-MSME	-	-	-	-	-
(iv) Disputed Dues -Others	-	-	-	-	-
Total	-	-	-	2.41	2.41

Note No.12 Other Current Financial Liabilities

(Amount in Lakhs)

Particulars	As at March 31, 2025	As at March 31,2024
Audit fee payable	1.25	3.04
Salaries Payable	-	0.04
Other Expenses Payables	1.52	1.52
TDS Payable	-	0.10
Total	2.77	4.70

Note No.13 Other Current Liabilities

(Amount in Lakhs)

Particulars	As at March 31, 2025	As at March 31,2024
Share Application Money	0.01	-
Payable to Celest	2.60	-
Total	2.61	-

Note No.14 Other Income

(Amount in Lakhs)

Particulars	For the Period Ended March 31,2025	For the Period Ended March 31,2024
Interest on TD	9.48	-
Total	9.48	-

Note No.15 Employee Benefit Expense

(Amount in Lakhs)

Particulars	For the Period Ended March 31,2025	For the Period Ended March 31,2024
Salaries,allowances and benefits to employees	15.05	2.60
Contribution to Provident fund and other funds	-	-
Managerial Remuneration	-	-
Staff Welfare Expenses	-	-
Total	15.05	2.60

Note No.16 Other expenses

(Amount in Lakhs)

Particulars	For the Period Ended March 31,2025	For the Period Ended March 31,2024
Bank Charges	0.02	0.02
Statutory Expenses	3.84	4.80
Advertisement Expenses	0.78	0.41
Electricity Charges	0.27	-
Office Expenses	1.58	0.29
Depository Fee	5.13	0.23
ROC Charges	24.51	0.29
Subscription Charges	1.45	-
Website Charges	0.08	-
GST Late Fee	3.44	0.10
Travelling Expenses	-	0.26
Other Expenses	2.37	-
Payment to Auditor :	-	-
As Statutory Audit fee	1.20	0.50
Total	44.66	6.89

Standalone Financials Notes to financial statements for the year ended

Ratios as per the Schedule III requirements

a) Current Ratio = Current Assets divided by Current Liabilities

(Amount in Lakhs)

Particulars	March 31, 2025	March 31, 2024
Current Assets	853.86	270.43
Current Liabilities	23.61	29.93
Ratio	36.16	9.04
% Change from previous year	300.24%	-25.91%

Reason for change more than 25%: The current ratio increased by over 25% primarily due to time deposits made during the year and short-term loans and advances given to the subsidiary, Rasvath Food Specialities Pvt. Ltd.

b) Debt Equity ratio = Total debt divided by Total equity where total debt refers to sum of current & non current borrowings

(Amount in Lakhs)

Particulars	March 31, 2025	March 31, 2024
Total Debt	254.00	300.16
Shareholders equity	1467.58	-59.66
Ratio	0.17	-5.03
% Change from previous year	103%	-16%

Reason for change more than 25%: The debt-equity ratio improved during the year due to partial repayment of related party debt and equity infusion through preferential allotment of shares. Additionally, shares were allotted against investment in subsidiary Rasvath Food Specialities Pvt. Ltd., further strengthening the equity base.

c) Debt Service Coverage Ratio = Earnings available for debt services divided by Total interest and principal repayments

(Amount in Lakhs)

Particulars	March 31, 2025	March 31, 2024
Profit after tax	-50.24	-9.49
Add: Non cash operating expenses and finance cost		
-Depreciation and amortizations	-	-
-Finance cost	-	-
Earnings available for debt services	-50.24	-9.49
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

(Amount in Lakhs)

Particulars	March 31, 2025	March 31, 2024
Net profit after tax	-50.24	-9.49
Average Shareholder's equity	1467.58	-59.66
Ratio	-3.42%	15.91%
Change in basis points (bps) from previous year	-1,933	233
% Change from previous year	-122%	17%

Reason for change more than 25%: Due to accumulated losses and an increase in equity from fresh share capital and share warrants issued.

- e) **Inventory Turnover Ratio = Cost of goods sold or sales divided by average inventory**

(Amount in Lakhs)

Particulars	March 31, 2025	March 31, 2024
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**

(Amount in Lakhs)

Particulars	March 31, 2025	March 31, 2024
Credit Sales	-	-
Average Trade Receivables	14.06	14.06
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**

(Amount in Lakhs)

Particulars	March 31, 2025	March 31, 2024
Credit Purchases	-	-
Average Trade Payables	2.41	9.41
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**

(Amount in Lakhs)

Particulars	March 31, 2025	March 31, 2024
Net Sales	-	-
Working Capital	830.25	240.50
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**

(Amount in Lakhs)

Particulars	March 31, 2025	March 31, 2024
Net profit after tax	-50.24	-9.49
Net Sales	-	-
Ratio	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

- j) **Return on Capital employed (pre cash)=Earnings before interest and taxes(EBIT) divided by Capital Employed(pre cash)**
(Amount in Lakhs)

Particulars	March 31, 2025	March 31, 2024
Profit before tax (A)	-50.24	-9.49
Finance Costs (B)	-	-
Other Income (C)	9.48	-
EBIT (D) = (A)+(B)-(C)	-59.72	-9.49
Capital Employed (Pre Cash) (J)=(E)-(F)-(G)-(H)-(I)	1310.98	238.26
Total Assets (E)	1745.19	270.43
Current Liabilities (F)	23.61	29.93
Current Investments (G)	.00	.00
Cash and Cash equivalents (H)	410.60	2.25
Bank balances other than cash and cash equivalents (I)	-	-
Ratio (D)/(J)	-4.56%	-3.98%
Change in basis points (bps) from previous year	-57	-121
% Change from previous year	14%	44%

Reason for change more than 25%: NA

Standalone Financials Notes to Accounts

1.1 Details of Subsidiaries

(Rs in Lakhs)

Particulars	% of Holding	(Rs in Lakhs)
a) Rasvat Food Specialities Private Limited	100.00%	888.72
- 88,87,241 Equity shares of 10/- each		
b) Celest Hospitalities Private Limited	51.00%	2.60
- 26,010 Equity shares of 10/- each		-
TOTAL		891.32

1.2 Auditors Remuneration

(Rs in Lakhs)

Particulars	For the year ended 31 March 2025	For the year ended 31 March 2024
a) Audit fees	1.20	0.50
b) Other charges	-	-
Taxation matters	-	-
Other matters	-	-
c) Reimbursement of out of pocket expenses	-	-
Total	1.20	0.50

1.3 Earnings per Share

(Rs in Lakhs)

Particulars	For the year ended 31 March 2025	For the year ended 31 March 2024
Earnings		
Profit attributable to equity holders	(50.24)	(9.49)
Shares		
Number of shares at the beginning of the year	5,00,000	5,00,000
Add: Equity shares issued	1,30,37,241	-
Less: Buy back of equity shares	-	-
Total number of equity shares outstanding at the end of the year	1,35,37,241	5,00,000
Weighted average number of equity shares outstanding during the year - Basic	1,35,37,241	5,00,000
Add: Weighted average number of equity shares arising out of outstanding stock options (net of the stock options forfeited) that have dilutive effect on the EPS	-	-
Weighted average number of equity shares outstanding during the year - Diluted	1,35,37,241	5,00,000
Earnings per share of par value Rs.10/- - Basic (RS `)	(0.37)	(1.90)
Earnings per share of par value Rs.10/- - Diluted (RS`)	(0.37)	(1.90)

1.4 Related Parties

In accordance with the provisions of Ind AS 24 "Related Party Disclosures" and the Companies Act, 2013, Company's Directors, members of the Company's Management Council and Company Secretary are considered as Key Management Personnel. List of Key Management Personnel of the Company is as below:

S. No.	Name of the related party	Nature of relationship
1	Mathamsetty Venkata Krishna Sunil Kumar	Managing Director
2	Durga Vara Prasada Rao Vinnakota	CFO
3	Savithri Penumarthy	Director
4	Sridhar Seshadri Gundavarapu	Director
5	Raghavendra Kumar Koduganti	Director
6	Girish Shivaram Gaonkar	Company Secretary
7	Rasvat Food Specialities Private Limited	Wholly Owned Subsidiary
8	Celest Hospitalities Private Limited	Subsidiary

The following is a summary of significant related party transactions:

(Rs in Lakhs)

Particulars	For the year ended 31 March 2025	For the year ended 31 March 2024
a) Key managerial personnel		
Amount taken as Loans & Advance taken from Directors	-	-
b) Non-whole time Directors	-	-
c) Relatives of Key Managerial Personnel	-	-
d) Subsidiaries		
Loans & Advances given to Rasvat Food specialities Private Limited	138.22	
TOTAL	138.22	

1.5 Earnings/expenditure in foreign currency:

(Rs in Lakhs)

Expenditure in Foreign currency:

Particulars	For the year ended 31 March 2025	For the year ended 31 March 2024
Purchase of Intangible Assets	-	-
Professional Fees	-	-
Other expenses	-	-
Total		- -

(Rs in Lakhs)

Earnings in Foreign currency:

Particulars	For the year ended 31 March 2025	For the year ended 31 March 2024
FOB Value of Exports	-	-
Dividend	-	-
Total	-	-

1.6 Segment Reporting:

The Company concluded that there is only one operating segment i.e., Paper and paper related Products. Hence, the same becomes the reportable segment for the Company. Accordingly, the Company has only one operating and reportable segment, the disclosure requirements specified in paragraphs 22 to 30 are not applicable. Accordingly, the Company shall present entity-wide disclosures enumerated in paragraphs 32, 33 and 34 of Ind AS 108.

1.7 Income Taxes:**a. Income tax expense/ (benefit) recognized in the statement of profit and loss:**

Income tax expense/ (benefit) recognized in the statement of profit and loss consists of the following:

(Rs in Lakhs)

Particulars	For the Year Ended 31st March	
	2025	2024
Current taxes expense	-	-
Domestic	-	-
Mat Credit Entitlement		
Deferred taxes expense/(benefit)	-	-
Domestic	-	-
Total income tax expense/(benefit) recognized in the statement of profit and loss	-	-

b. Reconciliation of Effective tax rate:

(Rs in Lakhs)

Particulars	For the Year Ended 31st March	
	2025	2024
Profit before income taxes	(50.24)	(9.49)
Enacted tax rate in India	26.00%	26.00%
Computed expected tax benefit/(expense)	-	-
Effect of:	-	-
Expenses not deductible for tax purposes	-	-
Expenses deductible for tax purposes	-	-
Income tax benefit/(expense)	-	-
Effective tax rate (a)	26.00%	26.00%

c. Deferred tax assets & Liabilities:

The tax effects of significant temporary differences that resulted in deferred tax assets and liabilities and a description of the items that created these differences is given below:

(Rs in Lakhs)

Particulars	For the Year Ended 31st March	
	2025	2024
Deferred tax assets/(liabilities)		
Property, plant and equipment	-	-
Net deferred tax assets/(liabilities)	-	-

d. Movement in deferred tax assets and liabilities during the year ended 31st March 2025

Particulars	As at 1 st April 2024	Recognized in statement of profit and loss	Recognized in equity	As at 31 st March 2025
Deferred tax assets/(liabilities)				
Property, plant and equipment	-	-	-	-
Net deferred tax assets/(liabilities)				

1.8 Investments:

Investments consist of investments in equity shares.

The details of such investments as of 31st March 2025 are as follows: (Rs. In lakhs)

Particulars	Cost	Gain recognized directly in equity	Gain recognized directly in profit and loss account	Fair Value
Investment in Rasvat Food Specialities Private Limited	888.72			888.72
Investment in Celest Hospitalities Private Limited	2.60			2.60
Total	891.33			891.33

1.9 Financial Instruments:

Set out below, is a comparison by class of the carrying amounts and fair value of the financial instruments, other than those with carrying amounts that are reasonable approximations of fair values:

(Rs in Lakhs)

	Carrying Value		Fair Value	
Particulars	Mar 25	Mar 24	Mar 25	Mar 24
Financial assets				
Cash and cash equivalents	410.60	2.25	410.60	2.25
Trade receivables	14.06	14.06	14.06	14.06
Other financial assets	429.20	252.98	429.20	252.98
Total	853.86	271.18	853.86	271.18
Financial liabilities				
Borrowings	254.00	300.16	254.00	300.16
Total	254.00	300.16	254.00	300.16

**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:25219207BBIKW12778

Place: Hyderabad

Date : 30.05.2025

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

Sd/-

MVK Sunil Kumar

Managing Director

DIN:03597178

Sd/-

Girish Shivaram Gaonkar

Company Secretary &
Compliance Officer

NOTES TO FINANCIAL STATEMENTS

SUPRA TRENDS LIMITED

COMPANY OVERVIEW 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:

- 1 It is expected to be realized in, or is intended for sale or consumption in, the Company's normal operating cycle;
- 1 It is held primarily for the purpose of being traded;
- 1 It is expected to be realized within twelve months after the reporting date; or
- 1 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:

- 1 It is expected to be settled in the Company's normal operating cycle;
- 1 It is held primarily for the purpose of being traded;
- 1 It is due to be settled within twelve months after the reporting date; or
- 1 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:25219207BBIKW12778

Place: Hyderabad

Date : 30.05.2025

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

Sd/-

MVK Sunil Kumar

Managing Director

DIN:03597178

Sd/-

Girish Shivaram Gaonkar

Company Secretary &

Compliance Officer

INDEPENDENT AUDITOR'S REPORT

To the members of

SUPRA TRENDS LIMITED

Report on the Audit of the Consolidated Financial Statements

Opinion

We have audited the accompanying consolidated financial statements of SUPRA TRENDS LIMITED (hereinafter referred to as "the Holding Company"), and its subsidiaries (Rasvat Food Specialities Private Limited & Celest Hospitalities Private Limited) (the Holding Company and its subsidiaries together referred to as "the Group") which comprise the Consolidated Balance Sheet as at March 31, 2025, the Consolidated Statement of Profit and Loss (including Other Comprehensive Income), and the Consolidated Statement of Cash Flows for the year ended on that date, and a summary of the significant accounting policies and other explanatory information (together hereinafter referred to as "consolidated Financial Statements").

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 other auditors on separate financial statements and other financial information of subsidiaries, the accompanying Consolidated 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 Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, ("Ind AS") and other accounting principles generally accepted in India, of the State of affairs of the Group as at March 31, 2025 and its Profit, total comprehensive Income, changes in equity and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit of the Consolidated 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 Consolidated 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 Consolidated 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 Consolidated 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 Consolidated financial statements and our auditor's report there on.

Our opinion on the consolidated 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 consolidated financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the consolidated 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 consolidated financial statements that give a true and fair view of the consolidated financial position, consolidated financial performance, consolidated comprehensive income, and consolidated 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 consolidated financial statements, the respective Board of directors of the companies included in the Group are responsible for assessing the ability of the group 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 of the Group.

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

Our responsibility is to express an opinion on these consolidated 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 consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated 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 consolidated 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 consolidated 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:

- 1 Identify and assess the risks of material misstatement of the consolidated 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.
- 1 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.

- 1 Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- 1 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.
- 1 Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the consolidated 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 consolidated 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 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 of the aforesaid consolidated financial statements.
 - 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 Consolidated Balance Sheet and Consolidated Statement of Profit and Loss including Other Comprehensive Income and Consolidated Cash flow Statement dealt with by this Report are in agreement with the books of account.
 - d) In our opinion, the aforesaid consolidated 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, 2025, and taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2025, 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 Group 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 consolidated 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:25219207BBIKWJ4629

Date : 30.05.2025
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 **SUPRA TRENDS LIMITED** 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 consolidated financial statements of **SUPRA TRENDS LIMITED** ("the Company"), and its subsidiaries (Rasvat Food Specialities Private Limited & Celest Hospitalities Private Limited) as of March 31, 2025 in conjunction with our audit of the consolidated 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 and its Group 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 consolidated 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 consolidated financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent 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 2025, 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

Other Matters:

Our aforesaid report u/s 143(1)(i) of the Act on the adequacy and operating effectiveness of the internal financial controls over financial reporting in so far as it related to Indian subsidiaries is based on the report of the other auditors.

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

Sd/-
Rama Rao Talluri
Partner
M.No:219207
UDIN:25219207BBIKWJ4629

Date : 30.05.2025
Place: Hyderabad

CONSOLIDATED BALANCE SHEET AS AT 31st MARCH, 2025

(Rs In Lakhs)

PARTICULARS	Note No.	As on March 31, 2025	As on March 31, 2024
ASSETS:			
I Non-current assets			
a) Property, plant and Equipment and Intangible assets			
(i) Property, Plant and Equipment	2	622.90	-
(ii) Intangible Assets		-	-
b) Right of Use Asset		-	-
c) Capital Work in Progress		-	-
d) Financial Assets			
(i) Investments	3	-	-
(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	4	40.61	14.06
(ii) Cash and cash equivalent	5	412.57	2.25
(iii) Bank Balance other than (ii) above		-	-
(iv) Other financial assets	6	481.19	252.98
c) Other current assets	7	124.16	1.14
Total Current Assets		1075.47	270.43
Total Assets		1698.37	270.43
EQUITY AND LIABILITIES			
EQUITY			
a) Equity Share Capital	8	1353.72	50.00
b) Other Equity	9	-432.98	-109.66
c) Non Controlling Interest	10	2.57	-
		923.31	-59.66
LIABILITIES			
1) Non-current liabilities			
a) Financial Liabilities			
(i) Borrowings	11	593.50	300.16
(ia) Lease Liabilities		-	-
(ii) Other Financial Liabilities		-	-
b) Provisions		-	-
c) Deferred Tax Liabilities(Net)		3.51	-
d) Other Non Current Liabilities		-	-
Total Non current Liabilities		597.01	300.16
2) Current liabilities			
a) Financial Liabilities			
i) Borrowings	12	16.81	15.81
ia) Lease Liabilities	-	-	-
ii) Trade Payables	13	153.21	9.41
iii) Other Current Financial Liabilities	14	5.41	4.70
b) Other current liabilities	15	2.61	-
c) Provisions		-	-
d) Current Tax Liabilities (Net)		-	-
Total Current Liabilities		178.05	29.93
Total Liabilities		1698.37	270.43

Corporate Information and Significant Accounting Policies

1

The accompanying notes 1.1-1.9 from an integral part of the financial statements

For M/s. NSVR & Associates LLP,

Chartered Accountants

FRN : 008801S/S200060

Sd/-

Rama Rao Talluri

Partner

M No. 219207

"UDIN:25219207BMIKWJ4629

Place: Hyderabad

Date: 30.05.2025

Sd/-

MVK Sunil Kumar

DIN : 03597178

Managing Director

"

For and on behalf of the Board of Directors

M/s. Supra Trends Limited

Sd/-

Girish Shivaram Gaonkar

Company Secretary & Compliance Officer

**CONSOLIDATED STATEMENT OF
PROFIT AND LOSS FOR THE YEAR ENDED 31st MARCH, 2025**

(Rs In Lakhs)

PARTICULARS	Note No.	For the year ending 31 March, 2025	For the year ending 31 March, 2024
Income			
Revenue from operations	16	9.30	-
Other income	17	10.28	-
Total Income		19.58	-
Expenses			
Purchase of Stock in trade		14.95	-
Changes in Inventories of Stock in trade	18	23.74	-
Employee benefits expense	19	25.26	2.60
Finance costs	20	0.02	-
Depreciation and amortization expense	2	5.71	-
Other expenses	21	66.69	6.89
Total Expenses		136.37	9.49
Profit before tax		-116.79	-9.49
Tax expense			
(1) Current tax	-	-	-
(2) Deferred tax		-	-
Net Profit/(Loss) for the Period		-116.79	-9.49
Other comprehensive income (OCI)			
(a) (i) Items that will not be reclassified to profit or loss		-	-
(ii) Tax on items that will not be reclassified to profit or Loss		-	-
(b) (i) Items that will be reclassified to profit or loss		-	-
(ii) Income tax relating to items that will be reclassified to profit or loss		-	-
Total Other Comprehensive income		-	-
Total Comprehensive income		-116.79	-9.49
Total Comprehensive income attributable to:			
(a) Owners of the company		-115.45	-9.49
(b) Non Controlling Interest		-1.34	-
Earnings per share			
Basic earnings per share of Rs.10/-each		-0.85	-1.90
Diluted earnings per share of Rs.10/- each		-0.85	-1.90

Corporate Information and Significant Accounting Policies

1

The accompanying notes 1.1-1.9 from an integral part of the financial statements

For M/s. NSVR & Associates LLP.,

Chartered Accountants

FRN : 008801S/S200060

Sd/-

Rama Rao Talluri

Partner

M No. 219207

"UDIN:25219207BBIKWJ4629

Place: Hyderabad

Date: 30.05.2025

Sd/-

MVK Sunil Kumar

DIN : 03597178

Managing Director

"

For and on behalf of the Board of Directors

M/s. Supra Trends Limited

Sd/-

Girish Shivaram Gaonkar

Company Secretary & Compliance Officer

**CONSOLIDATED CASH FLOW STATEMENT
FOR THE YEAR ENDED 31st MARCH, 2025**

(Rs In Lakhs)

PARTICULARS	As at 31 March, 2025	As at 31 March, 2024
A. CASH FLOWS FROM OPERATING ACTIVITIES:		
Net profit before 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 Receivable	-10.31	-
Other Current Assets	-50.87	-
Current liabilities	-134.44	7.60
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	-	-
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	-	-
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

Corporate Information and Significant Accounting Policies

1

The accompanying notes 1.1-1.9 from an integral part of the financial statements

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

Sd/-
Rama Rao Talluri
Partner
M No. 219207
"UDIN:25219207BBIKWJ4629

Place: Hyderabad
Date: 30.05.2025

Sd/-
MVK Sunil Kumar
DIN : 03597178
Managing Director

"

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

Sd/-
Girish Shivaram Gaonkar
Company Secretary & Compliance Officer

Consolidated Notes forming part of Financial Statements As At 31.03.2025
Note 2 : Property, Plant & Equipment

(Amount Rs in Lakhs)

Sr. No	Particulars	Gross Block			Depreciation		Net Block	
		Value as on 29.03.2025	Addition during the year	Deduction during the year	Value as on 29.03.2025	Depreciation during the year	WDV as on 29.03.2025	WDV as on 29.03.2025
	Tangible Assets							
1	Furniture & Fixtures	73.66	-	-	73.66	0.05	73.12	73.17
2	Office Equipment	11.58	-	-	11.58	0.20	9.78	9.98
3	Computers & Printers	4.35	-	-	4.35	0.22	2.34	2.56
4	Buildings	64.48	-	-	64.48	0.00	64.45	64.45
5	Plant & Machinery	375.10	-	-	375.10	2.19	355.19	357.38
6	Lease Hold Improvements	142.63	-	-	142.63	2.99	115.71	118.70
7	Out Let LED Name Boards	2.86	-	-	2.86	0.06	2.32	2.38
	Total	674.66	-	-	674.66	5.71	622.90	628.61

Note No. 3 Investments

(Amount in Lakhs)

Particulars	As at March 31, 2025	As at March 31,2024
Investment in Rasvat Food Specialities Private Limited	888.72	-
Investment in Celest Hospitalities Private Limited	2.60	-
Less:		
Investment in Rasvat Food Specialities Private Limited	888.72	-
Investment in Celest Hospitalities Private Limited	2.60	-
Total	-	-

Note No. 4 Trade Receivable

(Amount in Lakhs)

Particulars	As at March 31, 2025	As at March 31,2024
Trade Receivable Considered good unsecured	40.61	14.06
Total	40.61	14.06

Particulars	Trade Receivable Outstanding as at March 31,2025						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	-	26.55	-	-	-	14.06	40.61
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	40.61

Note No. 5 Cash and Cash Equivalents

(Amount in Lakhs)

Particulars	As at March 31, 2025	As at March 31,2024
Balance with Banks		
-on Current Accounts	3.09	2.25
-Time Deposits	408.39	-
Cash on Hand	1.09	-
Total	412.57	2.25

Note No. 6 Other Financial Assets

(Amount in Lakhs)

Particulars	As at March 31, 2025	As at March 31,2024
Other Loans and Advances 619.41	252.98	
Less:		
Advance to Rasvat Food Specialities Private Limited	138.22	-
Total	481.19	252.98

Note No. 7 Other Current Assets

(Amount in Lakhs)

Particulars	As at March 31, 2025	As at March 31,2024
GST Input	38.67	1.14
Preoperating Expenses	31.45	-
Deposits	50.76	-
Other Current Assets	3.28	-
Total	124.16	1.14

Note No. 8

(Amount in Lakhs)

Particulars	As at March 31, 2025	As at March 31,2024
Share Capital :		
a) Authorised share Capital		
2,60,00,000 Equity shares of Rs. 10/- each.	2600.00	500.00
(Previous Year 50,00,000 Equity shares of Rs.10/- each		
Issued, Subscribed and Paid Up		
1,35,37,241 Equity shares of Rs. 10/- each.	1353.72	500.00
(Previous Year 5,00,000 Equity shares of Rs.10/- each		
Total	1353.72	500.00

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

(Amount in Lakhs)

Particulars	As at March 31, 2025	As at March 31,2024
Opening Balance	5,00,000	5,00,000
Issued During the year	1,30,37,241	-
Cancelled during the year	-	-
Closing Balance	1,35,37,241	5,00,000

c) Shareholders' holding more than 5 percent equity shares

(Amount in Lakhs)

Particulars	As at 2024-25		As at 2023-24	
	No of Shares	% of Holding	No of Shares	% of Holding
Name of the Shareholder				
D.Veda Reddy	-	0.00%	55,950	11.19%
APIDC Ltd	25,000	0.18%	25,000	5.00%
Jhansi Sanivarapu	12,50,000	9.23%	-	-
Vanaja Veeramreddy	12,50,000	9.23%	-	-

Note No. 9
B. Other Equity

B.Other Equity	Amount in INR							
Particulars	Securities Premium Reserve	General Reserve	Capital Reserve	Share Options Outstanding Account	Other Comprehen- sive Income	Retained Earnings	Money Received against share warrants	TOTAL
Balance at 31 March 2024	-	-	-	-	-	-591.29	-	-591.29
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	-	-	-	-	-	-115.45	273.75	158.30
Dividends	-	-	-	-	-	-	-	-
Transfer to retained Earnings	-	-	-	-	-	-	-	-
Actuarial gain/(loss) on post-employment benefit obligations, net of tax benefit	-	-	-	-	-	-	-	-
Balance at 31 March 2025	-	-	-	-	-	-706.73	273.75	-432.98

Note No. 10 Non Controlling Interest

(Amount in Lakhs)

Particulars	Amount
a. % NCI ownership Interest	49.00%
b. NCI share in Net Assets	3.91
c. NCI share in Profit	-1.34
Total NCI (in equity)	2.57

Note No. 11 Long Term Borrowings

(Amount in Lakhs)

Particulars	As at March 31, 2025	As at March 31,2024
Rich N Rich Finance and Holding Ltd	5.12	5.12
Wow Mart Retail Pvt Ltd	245.04	20.00
Other Long Term Borrowings	3.84	275.04
Unsecured Loan	477.72	-
Less:		
Loan from Supra Trends	138.22	-
Total	593.50	300.16

Note No.12 Short Term Borrowings

(Amount in Lakhs)

Particulars	As at March 31, 2025	As at March 31,2024
Short term Borrowings	5.59	5.59
Current Liabilities	2.39	1.39
Other Financial Liabilities	8.83	8.83
Total	16.81	15.81

Note No.13 Trade Payable

(Amount in Lakhs)

Particulars	As at March 31, 2025	As at March 31,2024
Trade Payables for Goods and Services	153.21	-
Creditors for expenses	-	9.41
Total	153.21	9.41

Particulars	Trade Payable Outstanding at at March 31,2025				
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	Total
(i) MSME	-	-	-	-	-
(ii) Others	150.80	-	-	2.41	153.21
(iii) Disputed Dues-MSME	-	-	-	-	-
(iv) Disputed Dues -Others	-	-	-	-	-
Total	150.80	-	-	2.41	153.21

Note No.14 Other Current Financial Liabilities

(Amount in Lakhs)

Particulars	As at March 31, 2025	As at March 31,2024
Audit fee payable	1.73	3.04
Salaries Payable	-	0.04
Other Expenses Payables	3.68	1.52
TDS Payable	-	0.10
Other provisions	-	-
Total	5.41	4.70

Note No.15 Other Current Liabilities

(Amount in Lakhs)

Particulars	As at March 31, 2025	As at March 31,2024
Share Application Money	0.01	-
Payable to Celest	2.60	-
Total	2.61	-

Note No.16 Revenue from Operations

(Amount in Lakhs)

Particulars	For the Period Ended March 31,2025	For the Period Ended March 31,2024
Revenue from Operations	9.30	-
Total	9.30	-

Note No.17 Other Income

(Amount in Lakhs)

Particulars	For the Period Ended March 31,2025	For the Period Ended March 31,2024
Interest on TD	9.48	-
Other Income	0.81	-
Total	10.28	-

Note No.18 Changes in Inventories of Stock in trade

(Amount in Lakhs)

Particulars	For the Period Ended March 31,2025	For the Period Ended March 31,2024
Opening Stock	40.68	-
Less: Closing Stock	16.95	-
Total	23.74	-

Note No.19 Employee Benefit Expense

(Amount in Lakhs)

Particulars	For the Period Ended March 31,2025	For the Period Ended March 31,2024
Salaries,allowances and benefits to employees	25.26	2.60
Contribution to Provident fund and other funds	-	-
Managerial Remuneration	-	-
Staff Welfare Expenses	-	-
Total	25.26	2.60

Note No.20 Finance Cost

(Amount in Lakhs)

Particulars	As at March 31, 2025	As at March 31,2024
Bank Charges	0.02	-
Total	0.02	-

Note No.21 Other expenses

(Amount in Lakhs)

Particulars	For the Period Ended March 31,2025	For the Period Ended March 31,2024
Bank Charges	-	0.02
Statutory Expenses	-	4.80
Advertisement Expenses	2.03	0.41
Annual Compliance Expenses Listing Fee	3.84	-
Corporate Action Charges	0.74	-
Electricity Charges	0.37	-
Office Expenses	4.10	0.29
Credit Card Charges	0.01	0.23
Depository Fee	4.39	-
Factory Expenses	1.30	-
Gst Late fee	3.44	0.10
Gas Expenses	0.01	-
License & Registration Fees	0.54	-
ROC Charges	25.25	0.29
Rates & Taxes	0.20	-
Rent	5.00	-
Subscription Charges	1.45	-
Website Charges	0.08	-
Travelling Expenses	-	0.26
Other Expenses	2.38	-
Guarding Services	1.32	-
MGT - 7 Fee	0.40	-
National Securities Depository Ltd	0.72	-
Pre Operative Expenses	7.86	-
Pest Management Services	0.06	-
Printing & Stationery	0.03	-
Rounding off	0.00	-
Payment to Auditor :		
As Statutory Audit fee	1.20	0.50
Total	66.69	6.89

Consolidated Notes to Accounts**1.1 Details of Subsidiaries****(Rs in Lakhs)**

Particulars	% of Holding	(Rs in Lakhs)
a) Rasvat Food Specialities Private Limited	100.00%	888.72
- 88,87,241 Equity shares of 10/- each		
b) Celest Hospitalities Private Limited	51.00%	2.60
- 26,010 Equity shares of 10/- each		-
TOTAL		891.32

1.2 Auditors Remuneration**(Rs in Lakhs)**

Particulars	For the year ended 31 March 2025	For the year ended 31 March 2024
a) Audit fees	1.20	0.50
b) Other charges	-	-
Taxation matters	-	-
Other matters	-	-
c) Reimbursement of out of pocket expenses	-	-
Total	1.20	0.50

1.3 Earnings per Share**(Rs in Lakhs)**

Particulars	For the year ended 31 March 2025	For the year ended 31 March 2024
Earnings		
Profit attributable to equity holders	(115.45)	(9.49)
Shares		
Number of shares at the beginning of the year	5,00,000	5,00,000
Add: Equity shares issued	1,30,37,241	-
Less: Buy back of equity shares	-	-
Total number of equity shares outstanding at the end of the year	1,35,37,241	5,00,000
Weighted average number of equity shares outstanding during the year - Basic	1,35,37,241	5,00,000
Add: Weighted average number of equity shares arising out of outstanding stock options (net of the stock options forfeited) that have dilutive effect on the EPS	-	-
Weighted average number of equity shares outstanding during the year - Diluted	1,35,37,241	5,00,000
Earnings per share of par value Rs.10/- - Basic (RS `)	(0.85)	(1.90)
Earnings per share of par value Rs.10/- - Diluted (RS `)	(0.85)	(1.90)

1.4 Related Parties

In accordance with the provisions of Ind AS 24 "Related Party Disclosures" and the Companies Act, 2013, Company's Directors, members of the Company's Management Council and Company Secretary are considered as Key Management Personnel. List of Key Management Personnel of the Company is as below:

S. No.	Name of the related party	Nature of relationship
1	Mathamsetty Venkata Krishna	Sunil Kumar Managing Director
2	Durga Vara Prasada Rao Vinnakota	CFO
3	Savithri Penumarthi	Director
4	Sridhar Seshadri Gundavarapu	Director
5	Raghavendra Kumar Koduganti	Director
6	Girish Shivaram Gaonkar	Company Secretary
7	Rasvat Food Specialities Private Limited	Wholly Owned Subsidiary
8	Celest Hospitalities Private Limited	Subsidiary

The following is a summary of significant related party transactions:

Particulars	For the year ended 31 March 2025	For the year ended 31 March 2024
a) Key managerial personnel		
Amount taken as Loans & Advance taken from Directors	-	-
b) Non-whole time Directors	-	-
c) Relatives of Key Managerial Personnel	-	-
d) Subsidiaries		
Loans & Advances given to Rasvat Food specialities Private Limited	138.22	
TOTAL	138.22	

1.5 Earnings/expenditure in foreign currency:**Expenditure in Foreign currency:**

Particulars	For the year ended 31 March 2025	For the year ended 31 March 2024
Purchase of Intangible Assets	-	-
Professional Fees	-	-
Other expenses	-	-
Total		- -

Earnings in Foreign currency:

Particulars	For the year ended 31 March 2025	For the year ended 31 March 2024
FOB Value of Exports	-	-
Dividend	-	-
Total	-	-

1.6 Segment Reporting:

The Company concluded that there is only one operating segment i.e., Paper and paper related Products. Hence, the same becomes the reportable segment for the Company. Accordingly, the Company has only one operating and reportable segment, the disclosure requirements specified in paragraphs 22 to 30 are not applicable. Accordingly, the Company shall present entity-wide disclosures enumerated in paragraphs 32, 33 and 34 of Ind AS 108.

1.7 Income Taxes:**a. Income tax expense/ (benefit) recognized in the statement of profit and loss:**

Income tax expense/ (benefit) recognized in the statement of profit and loss consists of the following:

Particulars	For the Year Ended 31st March	
	2025	2024
Current taxes expense	-	-
Domestic	-	-
Mat Credit Entitlement		
Deferred taxes expense/(benefit)	-	-
Domestic	-	-
Total income tax expense/(benefit) recognized in the statement of profit and loss	-	-

b. Reconciliation of Effective tax rate:

Particulars	For the Year Ended 31st March	
	2025	2024
Profit before income taxes	(116.79)	(9.49)
Enacted tax rate in India	26.00%	26.00%
Computed expected tax benefit/(expense)	-	-
Effect of:-	-	
Expenses not deductible for tax purposes	-	-
Expenses deductible for tax purposes	-	-
Income tax benefit/(expense)	-	-
Effective tax rate (a)	26.00%	26.00%

c. Deferred tax assets & Liabilities:

The tax effects of significant temporary differences that resulted in deferred tax assets and liabilities and a description of the items that created these differences is given below:

Particulars	For the Year Ended 31st March	
	2025	2024
Deferred tax assets/(liabilities)		
Property, plant and equipment	-	-
Net deferred tax assets/(liabilities)	-	-

d. Movement in deferred tax assets and liabilities during the year ended 31st March 2025

(Rs in Lakhs)

Particulars	As at 1 st April 2024	Recognized in statement of profit and loss	Recognized in equity	As at 31 st March 2025
Deferred tax assets/(liabilities)				
Property, plant and equipment	3.51	-	-	3.51
Net deferred tax assets/(liabilities)				

1.8 Investments:

Investments consist of investments in equity shares.

The details of such investments as of 31st March 2025 are as follows:

(Rs in Lakhs)

Particulars	Cost	Gain recognized directly in equity	Gain recognized directly in profit and loss account	Fair Value
Non-current Investments				
Total	-			-

1.9 Financial Instruments:

Set out below, is a comparison by class of the carrying amounts and fair value of the financial instruments, other than those with carrying amounts that are reasonable approximations of fair values:

(Rs in Lakhs)

	Carrying Value		Fair Value	
Particulars	Mar 25	Mar 24	Mar 25	Mar 24
Financial assets				
Cash and cash equivalents	412.57	2.25	412.57	2.25
Trade receivables	40.61	14.06	40.61	14.06
Other financial assets	481.19	252.98	481.19	252.98
Total	934.37	271.18	934.37	271.18
Financial liabilities				
Borrowings	593.50	300.16	593.50	300.16
Total	593.50	300.16	593.50	300.16

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

Sd/-
Rama Rao Talluri
Partner
M No. 219207
"UDIN:25219207BBIKWJ4629
Place: Hyderabad
Date: 30.05.2025

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

Sd/-
MVK Sunil Kumar
DIN : 03597178
Managing Director
"

Sd/-
Girish Shivaram Gaonkar
Company Secretary & Compliance Officer

NOTES TO FINANCIAL STATEMENTS

SUPRA TRENDS LIMITED

COMPANY OVERVIEW 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 consolidated 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 consolidated 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.

Basis of Consolidation

The consolidated financial statements comprise the financial statements of **Supra Trends Limited (the "Company" or "Parent")** and its subsidiaries (collectively referred to as the "Group") as at and for the year ended 31st March 2025.

Control is achieved when the Group:

- 1 Has power over the investee;
- 1 Is exposed, or has rights, to variable returns from its involvement with the investee; and
- 1 Has the ability to use its power to affect those returns.

The financial statements of subsidiaries are included in the consolidated financial statements from the date the Group gains control until the date the control ceases.

The financial statements of the parent and its subsidiaries have been consolidated on a line-by-line basis by adding together like items of assets, liabilities, income, and expenses. Intra-group balances and transactions, including unrealised profits/losses, are fully eliminated.

The consolidated financial statements have been prepared using uniform accounting policies for like transactions and other events in similar circumstances across the Group.

Non-controlling interest (NCI) in the net assets of subsidiaries is presented separately within equity. NCI's share in the profit or loss of the Group is also separately disclosed.

List of Subsidiaries Considered for Consolidation

Name of Subsidiary	Country of Incorporation	% Holding	Date of Acquisition	Voting Rights	Control Status
Rasvat Food Specialities Pvt Ltd	India	100%	21-Oct-2024	100%	Wholly-owned subsidiary
Celest Hospitalities Pvt Ltd	India	51%	29-Mar-2025	51%	Subsidiary with NCI

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:

- 1 It is expected to be realized in, or is intended for sale or consumption in, the Company's normal operating cycle;
- 1 It is held primarily for the purpose of being traded;
- 1 It is expected to be realized within twelve months after the reporting date; or
- 1 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:

- 1 It is expected to be settled in the Company's normal operating cycle;
- 1 It is held primarily for the purpose of being traded;
- 1 It is due to be settled within twelve months after the reporting date; or
- 1 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) **Non-Controlling Interest (NCI)**

Non-controlling interest represents the equity in a subsidiary not attributable to the parent. It is presented separately under equity in the consolidated balance sheet and reflects the NCI's share of profit or loss and other comprehensive income. NCI is initially measured either at fair value or at the proportionate share of the acquiree's net assets, as elected at acquisition. Post-acquisition, NCI is adjusted for its share of changes in the subsidiary's equity. Changes in ownership that do not result in loss of control are treated as equity transactions.

4) **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.

5) **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.

6) 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.

7) 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.

8) 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.

9) 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.

10) Trade receivables

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

11) 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.

For M/s. NSVR & Associates LLP.,

Chartered Accountants
FRN : 008801S/S200060

Sd/-

Rama Rao Talluri

Partner

M No. 219207

UDIN:25219207BBIKWJ4629

Place: Hyderabad

Date: 30.05.2025

For and on behalf of the Board of Directors

M/s. Supra Trends Limited

Sd/-

MVK Sunil Kumar

DIN : 03597178

Managing Director

Sd/-

Girish Shivaram Gaonkar

Company Secretary & Compliance Officer

SUPRA TRENDS LIMITED**CIN: L56100TG1987PLC007120****Regd. Office:** No.6, Plot 20, HUDA Techno Enclave, HITEC City, Madhapur, Hyderabad,
Telangana, India, 500081**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 38th Annual General Meeting of the Members of Supra Trends Limited will be held on Monday, September 29, 2025 at 10.00 A.M at the Registered Office at Office No.6, Plot 20, HUDA Techno Enclave, HITEC City, Madhapur, Hyderabad, Telangana, India, 500081.

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)

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SUPRA TRENDS LIMITED**CIN: L56100TG1987PLC007120****Regd. Office:** No.6, Plot 20, HUDA Techno Enclave, HITEC City, Madhapur,
Hyderabad, Telangana, India, 500081**Proxy Form MGT-11****PROXY FORM**

(Pursuant to Section 105(6) of the Companies Act, 2013 and Rule19 (3) of the Companies (Management and Administration) Rules, 2014)

CIN	L56100TG1987PLC007120
Name of the Company	SUPRA TRENDS LIMITED
Registered Office	Office No.6, Plot 20, HUDA Techno Enclave, HITEC City, Madhapur, Hyderabad, Telangana, India, 500081
Name of the Member	
Registered Address	
Email ID	
Folio No/ Client ID	DP ID.:

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

1	Name :	
	Address	
	Email ID	Signature
	Or failing him	
2	Name :	
	Address	
	Email ID	Signature
	Or failing him	
3	Name :	
	Address	
	Email ID	Signature
	Or failing him	

As my/our proxy to attend and vote (on a poll) for me/us and on my/our behalf at the 38th Annual General Meeting of the Members of Supra Trends Limited will be held on Monday, September 29, 2025 at 10.00 A.M at the Registered Office at Office No.6, Plot 20, HUDA Techno Enclave, HITEC City, Madhapur, Hyderabad, Telangana, India, 500081

S.No.	Resolutions
1.	To receive, consider and adopt: a) the Audited Standalone Financial Statements of the Company for the financial year ended March 31, 2025, together with the Reports of the Board of Directors and the Auditors thereon; and b) the Audited Consolidated Financial Statements of the Company for the financial year ended March 31, 2025, together with the Report of the Auditors thereon.
2.	To appoint N. Vanitha, Practicing Company Secretary as Secretarial Auditor of the Company.
3	Appointment of Mrs. Bhavani Ajjarapu (DIN: 08331321) as a Director of the Company.
4	Appointment of Mrs. Bhavani Ajjarapu (DIN: 08331321) as Managing Director of the Company.
5	Appointment of Mr. Koppuravuri Naga Venkata Shyam Anirudh (DIN: 08644720) as a Director of the Company.
6	Appointment of Mr. Koppuravuri Naga Venkata Shyam Anirudh (DIN: 08644720) as Whole Time Director of the Company.
7	Alteration of the Objects Clause of the Memorandum of Association of the Company.
8	Alteration of the Objects Clause of the Memorandum of Association of the Company by deleting "Other Objects".

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 105(6) of the Companies Act, 2013 and Rule19 (3) of the Companies
(Management and Administration) Rules, 2014)

SUPRA TRENDS LIMITED

(CIN: L56100TG1987PLC007120)

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

BALLOT PAPER

S.No.	Particulars	Details
1.	Name of the first named Shareholder (In Block Letters)	
2.	Postal address	
3.	Registered Folio No./ *ClientIDNo. (*applicable to investors holding shares indematerialized form)	
4.	Class of Share : Equity Shares	

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

S.No.	Resolutions	For	Against
1.	To receive, consider and adopt: a) the Audited Standalone Financial Statements of the Company for the financial year ended March 31, 2025, together with the Reports of the Board of Directors and the Auditors thereon; and b) the Audited Consolidated Financial Statements of the Company for the financial year ended March 31, 2025, together with the Report of the Auditors thereon.		
2.	To appoint N. Vanitha, Practicing Company Secretary as Secretarial Auditor of the Company.		
3	Appointment of Mrs. Bhavani Ajjarapu (DIN: 08331321) as a Director of the Company.		
4	Appointment of Mrs. Bhavani Ajjarapu (DIN: 08331321) as Managing Director of the Company.		
5	Appointment of Mr. Koppuravuri Naga Venkata Shyam Anirudh (DIN: 08644720) as a Director of the Company.		
6	Appointment of Mr. Koppuravuri Naga Venkata Shyam Anirudh (DIN: 08644720) as Whole Time Director of the Company.		
7	Alteration of the Objects Clause of the Memorandum of Association of the Company.		
8	Alteration of the Objects Clause of the Memorandum of Association of the Company by deleting "Other Objects".		

Place: Hyderabad

Date: September 29, 2025

(Signature of the shareholder*)

38th ANNUAL GENERAL MEETING ROUTE MAP

