39th ANNUAL REPORT 2025-26

SUPRA TRENDS LIMITED

(CIN: L56100TG1987PLC007120)

BOARD OF DIRECTORS	DESIGNATION
Mrs. Bhavani Ajjarapu	Chairperson & Managing Director
Mr. Koppuravuri Naga Venkata Shyam Anirudh	Whole Time Director
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:	Plot No 356, 3-6-39/1, Rd Number 8, Vivekananda Nagar, Kukatpally, Hyderabad, Telangana, 500072
Corporate identification Number (CIN):	L56100TG1987PLC007120
Statutory Auditors:	**M/s. SNMR & Associates,** Chartered Accountants, #304, Siri Enclave Beside Axis bank, Srinagar Colony, Hyderabad 500073.
Internal Auditor:	**M/s. S. Venkatadri & Co., Chartered** Accountants, Hyderabad.
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	
Audit Committee	
Mr. Raghavendra Kumar Koduganti	Chairman
Mr. Sridhar Seshadri Gundavarapu	Member
Mrs. Savithri Penumarthi	Member
Nomination and Remuneration Committee	
Mr. Raghavendra Kumar Koduganti	Chairman
Mr. Sridhar Seshadri Gundavarapu	Member
Mrs. Savithri Penumarthi	Member
Stakeholders Relationship Committee	
Mr. Raghavendra Kumar Koduganti	Chairman
Mr. Sridhar Seshadri Gundavarapu	Member
Mrs. Savithri Penumarthi	Member

39th ANNUAL GENERAL MEETING	
Date	: September 30, 2026
Day	: Wednesday
Time	: 10.30 A.M
Place	: 2nd Floor, Plot 20, HUDA Techno Enclave, HITEC City, Madhapur, Hyderabad, Shaikpet, Telangana, India, 500081

NOTICE

Notice is hereby given that the **39th Annual General Meeting of Supra Trends Limited** will be held on Wednesday, September 30, 2026 at 10.30 A.M at 2nd Floor, 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, 2026 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, 2026 together with the Report of the Auditors thereon.

2. To appoint Mr. Koppuravuri Naga Venkata Shyam Anirudh (DIN: 08644720) who retires by rotation as a Director and in this regard 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 of the Companies Act, 2013 and the rules made thereunder, Mr. Koppuravuri Naga Venkata Shyam Anirudh (DIN: 08644720), who retires by rotation at this Annual General Meeting and being eligible, has offered himself for re-appointment, be and is hereby re-appointed as a Director of the Company, liable to retire by rotation."

3. **Approval of appointment of Statutory Auditors to fill the Casual vacancy.**

   To consider, if thought fit, the following resolutions, with or without modification(s), as an ***Ordinary Resolution.***

   "RESOLVED THAT pursuant to the provisions of Section 139, 142 of the Companies Act, 2013 read with the Companies (Audit and Auditors) Rules, 2014 and other applicable provisions, if any, (including any statutory modifications or re-enactments thereof for the time being in force), and as per the recommendation of the Board of Directors, approval of the members of the Company be and is hereby given for the appointment of M/s. SNMR & Associates, Chartered Accountants, (Firm Registration No. 014168S) as Statutory Auditors of the Company, to fill the casual vacancy caused by the resignation of M/s. NSVR & Associates LLP, Chartered Accountants (FRN:008801S/S200060), to hold the office from September 04, 2026, until the conclusion of the 39th Annual General Meeting of the Company at such remuneration plus applicable taxes and out-of-pocket expenses if any, as may be determined mutually."

   "RESOLVED FURTHER THAT the Board of directors of the Company be and is hereby authorized to do such acts, deeds, matters and things and execute all documents or writings as may be necessary, proper or expedient for the purpose of giving effect to this resolution including filing of e-forms with the jurisdictional Registrar of Companies"

4. **To re-appoint M/s. SNMR & Associates, Chartered Accountants, (Firm Registration No. 014168S) as Statutory Auditors of the Company.**

To consider and, if thought fit, to pass with or without modifications, the following Resolution as an ***Ordinary Resolution:***

"RESOLVED THAT pursuant to the provisions of Section 139 and other applicable provisions, if any, of the Companies Act, 2013 ("Act") and the Companies (Audit and Auditors) Rules, 2014, including any statutory modification(s), amendment(s) or re-enactment(s) thereof for the time being in force M/s. SNMR & Associates, Chartered Accountants, (Firm Registration No. 014168S), be and is hereby re-appointed as the Statutory Auditors of the Company for a term of five (5) consecutive years to hold office from the conclusion of the 39th Annual General Meeting until the conclusion of the 44th Annual General Meeting covering the financial years 2026-27 to 2030-31 at such remuneration plus applicable taxes and reimbursement of out-of-pocket expenses in connection with the audit, as may be mutually agreed between the Board of Directors of the Company and the Statutory Auditors.

"RESOLVED FURTHER THAT the Board of Directors of the Company be and is hereby authorised to do all such acts, deeds, matters and things and to execute all such documents or writings as may be necessary, proper or expedient for the purpose of giving effect to this resolution, including filing of e-forms with the jurisdictional Registrar of Companies."

SPECIAL BUSINESS:

5. **To consider and approve enhancement in overall Borrowing Limits of the Company**

To consider and, if thought fit, to pass with or without modifications, the following Resolution as a ***Special resolution:***

"RESOLVED THAT in super session of earlier resolutions, if any, passed and pursuant to Section 180(1)(c) and other applicable provisions, if any, of the Companies Act, 2013, as amended from time to time and the rules made there-under (including any statutory modification(s) or re-enactment thereof for the time being in force), consent of the members of the Company be and is hereby accorded to the Board of Directors, to borrow, from time to time, any sum or sums of monies in any manner, for and on behalf of the Company, upon such terms and conditions as it may consider fit, which together with the monies already borrowed by the Company (apart from temporary loans obtained or to be obtained from the Company's bankers in the ordinary course of business), may exceed the aggregate of the paid-up share capital of the Company and its free reserves and securities premium, (excluding those reserves set apart for any specific purpose), provided that the total amount of such borrowings together with the amount already borrowed and outstanding shall not exceed a sum of Rs.15,00,00,000/- (Fifteen Crores only), over and above the aggregate of the paid-up capital and free reserves of the Company, and that the Board of Directors be and is hereby empowered and authorised to arrange or fix the terms and conditions of all such monies to be borrowed from time to time as to interest, repayment, security or otherwise as it may think fit in the best interest of the Company."

RESOLVED FURTHER THAT Board of Directors of the Company be and is hereby authorised to do all such acts, deeds and things as may be necessary in this regard including but not limited to the delegation of powers to managing director, director or committee of directors or any other officer(s) or employee(s) of the Company or any other person as it may deem fit for the aforesaid purpose subject to the provision of the Companies Act, 2013 and to do all such acts, deeds and things, which are necessary or incidental for effecting the aforesaid resolution.

6. **To consider and approve Creation of security on assets of the Company.**

To consider and, if thought fit, to pass with or without modifications, the following Resolution as a ***Special resolution:***

"RESOLVED THAT in super session of earlier resolutions, if any, passed and pursuant to Section 180(1)(a) and other applicable provisions, if any, of the Companies Act, 2013, as amended from time to time and the rules made there-under (including any statutory modification(s) or re-enactment thereof for the time being in force), consent of the members of the Company be and is hereby accorded to the Board of Directors to create mortgage, charges and hypothecations in addition to the existing mortgages, charges and hypothecations created by the Company, on such movable and immovable assets and properties of the Company, both present and future and in such manner as the Board may deem fit, in favour of all or any Banks, financial institutions, any other bodies corporate and any other lenders for a sum not exceeding Rs.15,00,00,000/- (Fifteen Crores only), on such terms and conditions as may be agreed, from time to time.

"RESOLVED FURTHER THAT, the Board of Directors of the Company be and is hereby authorized to do all such acts, deeds, matters and things and to execute all such documents and writings as it may consider necessary for the purpose of giving effect to this resolution and to file the requisite forms and documents with the concerned authorities in this regard."

For and on behalf of the Board
For SUPRA TRENDS LIMITED

Sd/-
Bhavani Ajjarapu
Chairperson & Managing Director
(DIN: 08331321)

Date : September 04, 2026
Place: Hyderabad

Registered Office:
Plot No 356 ,3-6-39/1, Rd Number 8,
Vivekananda Nagar, Kukatpally,
Hyderabad, Telangana, 500072.
CIN: L56100TG1987PLC007120
E-mail ID: Supratrends1987@gmail.com
Website: www.supratrends.com.

NOTES:

1. A member entitled to attend and vote at this 39th 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. 3 to 6 of the accompanying Notice, is annexed hereto. Relevant documents along with other details with respect to item No.3 to 6 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 2025-26 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 2025-26 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 in tending 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 23, 2026 ("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 27, 2026 and will end at 5.00 P.M. on September 29, 2026. 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 23, 2026. 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 39th Annual General Meeting of the company and shall be deemed to be passed on the date of 39th 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 days of passing of the resolutions at the 39th 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 27, 2026 at 9.00 AM and ends on September 29, 2026 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 23, 2026 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 cdsl 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 cdsl 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.

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 supratrends1987@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 Futurex, 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: 08331321)

Date : September 04, 2026
Place: Hyderabad

EXPLANATORY STATEMENT PURSUANT TO SECTION 102(1) OF THE COMPANIES ACT, 2013 AND IN TERMS OF REGULATION 36(5) OF THE SECURITIES AND EX-CHANGE BOARD OF INDIA (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

Item No. 3 & 4:

The existing Statutory Auditors of the Company, M/s. NSVR & Associates LLP (Firm Registration No. 008801S/S200060), were appointed as the Statutory Auditors of the Company by the Members at the 35th Annual General Meeting for a period of five consecutive years, commencing from the conclusion of the 35th Annual General Meeting until the conclusion of the 40th Annual General Meeting.

The existing Statutory Auditors of the Company have tendered their resignation from the office of Statutory Auditors of the Company, expressing their inability to continue as Statutory Auditors due to their pre-occupation with the other assignments.

The Audit Committee thereafter evaluated the profiles, credentials, experience and professional capabilities of various audit firms and recommended the appointment of M/s. SNMR & Associates, Chartered Accountants, (Firm Registration No. 014168S), as the Statutory Auditors of the Company in accordance with the provisions of Section 139 and other applicable provisions of the Companies Act, 2013.

The Board of Directors, based on the recommendation of the Audit Committee, further recommends the appointment of M/s. SNMR & Associates, Chartered Accountants, (Firm Registration No. 014168S), as Statutory Auditors of the Company for a period of five consecutive years, commencing from the conclusion of the 39th Annual General Meeting until the conclusion of the 44th Annual General Meeting to be held in the year 2031, subject to the approval of the Members of the Company.

The proposed Statutory Auditors have confirmed their eligibility and consent for the proposed appointment and have also confirmed that their appointment, if made, shall be in accordance with the applicable provisions of the Companies Act, 2013 and the rules made thereunder.

The proposed Statutory Auditors possess the requisite qualifications, experience and expertise in auditing listed entities and are considered suitable for appointment as Statutory Auditors of the Company.

The Audit Committee and the Board of Directors, while recommending the appointment, have considered the experience, professional expertise, technical capabilities and suitability of the proposed Statutory Auditors for the Company.

Proposed Fees Payable to the Statutory Auditors:

The proposed remuneration payable to the Statutory Auditors shall be as may be mutually agreed between the Statutory Auditors and the Board of Directors.

The Board of Directors of the Company, including the Audit Committee shall be authorised to determine, alter and vary the terms and conditions of appointment, including remuneration of the Statutory Auditors, in consultation with the Statutory Auditors, in accordance with the applicable provisions of the Companies Act, 2013 and SEBI Listing Regulations, including any increase in the scope of work, amendments to Accounting Standards, changes in applicable laws or regulations, or any other requirements resulting in a change in the scope of audit and related services.

None of the Directors, Key Managerial Personnel of the Company or their respective relatives are concerned or interested, financially or otherwise, in the resolutions set out at Item No.3 & 4 of the accompanying Notice.

The Board of Directors recommends the resolutions set out at Item Nos. 3 & 4 for approval of the Members as Ordinary Resolution.

The aforesaid information and disclosures are being provided pursuant to the applicable provisions of the Companies Act, 2013 and Regulation 36(5) of the SEBI Listing Regulations.

Item No. 5 & 6:

As part of the Company's growth and expansion plans in the restaurants, beverages and food business, the Company proposes to explore and evaluate suitable business opportunities in India in line with its overall business strategy and long-term objectives. In order to support and finance its proposed growth and expansion plans, the Company may require additional financial resources through borrowings and other financial arrangements.

Accordingly, the Board of Directors of the Company, at its meeting held on September 04, 2026, considered and approved the proposal to enhance the borrowing powers of the Company, subject to the approval of the Members by way of a Special Resolution.

Pursuant to the provisions of Section 180(1)(c) of the Companies Act, 2013, the Board of Directors of a Company shall not borrow money, where the money to be borrowed together with the money already borrowed by the Company exceeds the aggregate of its paid-up share capital, free reserves and securities premium, apart from temporary loans obtained from the Company's bankers in the ordinary course of business, except with the consent of the Members by way of a Special Resolution.

Accordingly, the approval of the Members is sought to authorise the Board of Directors to borrow, from time to time, such sums of money as may be required for the business of the Company, whether by way of loans, financial facilities, debentures or other permitted instruments, notwithstanding that the money to be borrowed together with the money already borrowed by the Company may exceed the aggregate of the paid-up share capital, free reserves and securities premium of the Company, subject to an overall limit of Rs.15 Crores (Rupees fifteen Crores only) over and above the aggregate of the paid-up share capital, free reserves and securities premium of the Company, excluding temporary loans obtained from the Company's bankers in the ordinary course of business.

The borrowings of the Company may be required to be secured by creation of mortgage, charge, hypothecation and/ or pledge over the whole or substantially the whole of the movable and/or immovable properties, assets, book debts, stocks, work-in-progress and other assets of the Company, whether present or future, in such manner, form and ranking as may be determined by the Board of Directors from time to time, in favour of banks, financial institutions, bodies corporate, lenders or other financing agencies.

It is therefore necessary for the members to pass a Special Resolution under Section 180(1)(a) and other applicable provisions of the Companies Act, 2013, and the Rules made thereunder, to enable the Board of Directors to mortgage, charge, hypothecate and / or pledge any or all of the Company's assets and properties, book debts, stock in trade, work-in progress, whether movable or immovable, present or future, and whole or substantially the whole of any of undertaking(s) of the Company, in such form and in such manner and on such terms and conditions as the Board may consider and think fit and proper, in the interest of the Company, in favour of the Bank(s) / Financial Institution(s) / Bodies Corporate and / or Companies, to secure the loan / financial facilities ("Borrowings") together with interest, compound interest and all costs, charges and expenses and all other monies, for an amount not exceeding Rs. 15 Crores (Rupees fifteen Crores only) over and above the aggregate of the paid-up capital and free reserves (that is to say, reserves, not set apart for any specific purpose) of the Company, as may become due or payable by the Company and its subsidiaries in that behalf to the Bank(s) / Financial Institution(s) / Bodies Corporate and / or Companies, to secure the borrowings already obtained or to be obtained by the Company and its subsidiaries, from time to time.

The proposed authorisation will provide the Company with the necessary flexibility to raise funds and secure financial facilities required for its business operations, growth and expansion, on such terms and conditions as may be considered appropriate by the Board of Directors in the best interests of the Company.

The approval of the Members is therefore sought by way of a Special Resolutions under Section 180(1)(a) and Section 180(1)(c) and other applicable provisions of the Companies Act, 2013, read with the Rules made thereunder, including any statutory modification(s) or re-enactment(s) thereof for the time being in force.

The Board of Directors recommends the Special Resolutions set out at Item No. 5 & 6 of the accompanying Notice for approval by the Members.

None of the Directors, Key Managerial Personnel of the Company or their respective relatives is concerned or interested, financially or otherwise, in the proposed resolution, except to the extent of their respective shareholding, if any, in the Company.

Annexure A

Annexure to the Notice of the AGM

Details of Director seeking re-appointment at the 39th 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, 2015

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	31 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	Proposed to be re-appointed as Director of the Company and liable to retire by rotation.
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 31.03.2026)	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 1,06,223 Equity shares and 12,00,000 Warrants as on March 31, 2026
J	Last Remuneration drawn	Rs. 50,000 per Month
K	No of Board Meetings attended during the year 2025-26	6

DIRECTORS' REPORT

To
The Members,

Your directors have pleasure in presenting the 39th Annual Report of 'Supra Trends Limited' (the Company) together with the Audited financial statements for the financial year ended March 31, 2026.

FINANCIAL RESULTS:
The performance of the Company for the financial year ended March 31, 2026 is summarized below:

(Rupees in Lakhs)

Particulars	Standalone		Consolidated	
	Financial Year 2025-26	Financial Year 2024-25	Financial Year 2025-26	Financial Year 2024-25
Revenue from Operations	5.36	-	1012.49	9.30
Other Income	3.78	9.48	28.01	10.28
Total Revenue	9.14	9.48	1040.50	19.58
Profit/Loss for the year (before Interest, Deprecation & Tax)	(70.54)	(50.24)	(120.00)	(116.79)
Less	-	-	-	-
Interest	-	-	-	-
Deprecation	-	-	-	-
Provision for Taxation (including deferred tax)	0.01	-	7.21	-
Net Profit	(70.53)	(50.24)	(127.21)	(116.79)
Earning Per Equity share				
a. Basic	(0.52)	(0.37)	(0.96)	(0.85)
b. Diluted	(0.52)	(0.37)	(0.96)	(0.85)

FINANCIAL PERFORMANCE AND STATE OF COMPANY'S AFFAIRS:

During the year under review, the Company recorded total revenue of Rs. 9.14 lakhs, as compared to Rs. 9.48 lakhs in the previous financial year. The Company incurred a loss of Rs. 70.54 lakhs during the year under review, as against a loss of Rs. 50.24 lakhs in the previous financial year.

On a consolidated basis, the Company recorded total revenue of Rs. 1,040.50 lakhs during the year under review, as compared to Rs. 19.58 lakhs in the previous financial year. The consolidated loss for the year stood at Rs. 120.00 lakhs, as against a consolidated loss of Rs. 116.79 lakhs in the previous financial year.

The Management continues to take appropriate measures to address the operational and technical issues and improve the operational efficiency of the Company with a view to strengthening its financial performance in the coming years.

TRANSFER OF AMOUNT TO RESERVES:

The Company has not proposed to transfer any amount to the reserve for the financial year ended March 31, 2026.

DIVIDEND:

The Board of directors does not recommend any dividend for the financial year ended March 31, 2026.

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:

SI.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: 1,35,37,241 equity shares of Rs. 10/- each	1353.72
3	**Equity Shares at the end of the year:** Issued, Subscribed & Paid-up capital: 1,35,37,241equity shares of Rs. 10/- each	1353.72

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:

There has been no change in the nature of business of your Company during the Financial Year 2025-26.

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) During the year under review, the Board of Directors, at its meeting held on July 01, 2025, appointed Mrs. Bhavani Ajjarapu (DIN: 08331321) as an Additional Director of the Company and subsequently appointed her as the Managing Director of the Company. At the same meeting, Mr. Koppuravuri Naga Venkata Shyam Anirudh (DIN: 08644720) was appointed as an Additional Director of the Company and subsequently appointed as the Whole-time Director of the Company.

   The aforesaid appointments of Mrs. Bhavani Ajjarapu and Mr. Koppuravuri Naga Venkata Shyam Anirudh were subsequently approved by the Members of the Company at their 38th Annual General Meeting.

b) Mr. 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 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 Mr. Koppuravuri Naga Venkata Shyam Anirudh (DIN: 08644720) is liable to retire by rotation at the ensuring Annual General Meeting and he offers himself for re-appointment.

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 once in the financial year 2025-26:

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 2025-26 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 queries 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, 2026 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 Companies Act, 2013, the Key Managerial Personnel ('KMPs') of the Company during FY 2025-26 are:

1. Mrs. Bhavani Ajjarapu, Managing Director of the Company.
2. Mr. Koppuravuri Naga Venkata Shyam Anirudh, Whole-Time Director
3. Mr. Durga Vara Prasada Rao Vinnakota, Chief Financial officer of the Company
4. Mr. Girish Shivaram Gaonkar, Company Secretary and Compliance Officer of the Company

NUMBER OF MEETINGS OF BOARD:

The Board met Eight 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:

c) In the preparation of the annual accounts for the financial year 2025-26, the applicable accounting standards have been followed and there are no material departures.

d) 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;

e) 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;

f) They have prepared the annual accounts on a going concern basis;

g) 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

h) 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:

Based on the recommendation of the Audit Committee, the Board of Directors of the Company appointed M/s. SNMR & Associates, Chartered Accountants (Firm Registration No. 014168S), as the Statutory Auditors of the Company to fill the casual vacancy. The proposed Statutory Auditors shall hold office from the date of their appointment until the conclusion of the 39th Annual General Meeting of the Company.

The Board of Directors, based on the recommendation of the Audit Committee, further recommends the appointment of M/s. SNMR & Associates, Chartered Accountants (Firm Registration No. 014168S), as Statutory Auditors of the Company for a period of five consecutive years, commencing from the conclusion of the 39th Annual General Meeting until the conclusion of the 44th Annual General Meeting, subject to the approval of 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), erstwhile Statutory Auditors in their report for the Financial Year ended March 31, 2026. The Statutory Auditors have not reported any incident of fraud to the Audit Committee of the Company under sub-section (12) of section143 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.

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 regularly basis.

SECRETARIAL AUDITOR:

In terms of Regulation 24A of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, Mrs. N. Vanitha, Practicing Company Secretary (C.P. No.: 10573), Hyderabad was appointed as the Secretarial Auditors of the Company at 38th AGM for a period of 5 years i. e. from FY 2025-26 to FY 2029-30 by the members of the Company.

SECRETARIAL AUDIT REPORT:

The secretarial audit report for FY 2025-26 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, 2026.

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 (Rasvat) and Celest Hospitalities Private Limited (Celest) 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 2025-26.

CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION, FOREIGN EXCHANGE OUTGO:

Information required under section134 (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 2025-26 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, 2026:

(i) Rasvat Food Specialties Private Limited, a wholly-owned subsidiary of the Company, which was acquired by the Company on October 21, 2024, through a share swap arrangement; and

(ii) Celest Hospitalities Private Limited, a subsidiary of the Company, in which the Company acquired 51.00% of the equity share capital on March 29, 2025.

Pursuant to the provisions of Section 129(3) of the Companies Act, 2013 ("the Act"), a statement containing the salient features of the financial statements of the Company's subsidiaries in Form AOC-1 is annexed to this Annual Report as **Annexure VI**.

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

There are no Associate Companies or Joint Venture Companies within the meaning of Section 2(6) of the Companies Act, 2013, as on March 31, 2026.

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 2025-2026 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 the between the end of the financial year and the date of this report, except the following.

Subsequent to the closure of the financial year, the Board of Directors, at its meeting held on April 20, 2026, approved the allotment of 1,01,20,000 (One Crore One Lakh Twenty Thousand) Equity Shares of face value of ₹10/- (Rupees Ten only) each pursuant to the exercise of the conversion option by the respective Warrant Holders, in accordance with the terms and conditions of the issue and the applicable provisions of the Companies Act, 2013 and the SEBI Issue of Capital and Disclosure Requirements Regulations, 2018, as amended from time to time.

Out of the 1,09,50,000 Warrants issued, 1,01,20,000 Warrants were converted into Equity Shares, while the remaining 8,30,000 (Eight Lakh Thirty Thousand) Warrants lapsed on account of non-exercise of the conversion option within the stipulated period of 18 months from the date of allotment.

The Company subsequently obtained the requisite listing and trading approvals from the Stock Exchange for the aforesaid 1,01,20,000 Equity Shares, and the said Equity Shares were admitted for trading with effect from May 29, 2026.

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 2025-26.

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:

The Company has not entered into any one-time settlement in respect of loans taken from Banks or Financial Institutions during the financial year ended March 31, 2026. Accordingly, the disclosure relating to the difference between the amount of valuation done at the time of one-time settlement and the valuation done while taking the loan from Banks or Financial Institutions, along with the reasons thereof, is not applicable to the Company.

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

Sd/-
Bhavani Ajjarapu
Chairperson & Managing Director
(DIN: 08331321)

Date : September 04, 2026
Place: Hyderabad

Annexure-I

Nomination and Remuneration Policy

1. Introduction

Supra Trends Limited ("the 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, the 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.

4.1.1 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.

4.1.2 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.

4.1.3 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 NRC, 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, 2026.

For and on behalf of the Board
For SUPRA TRENDS LIMITED

Sd/-
Bhavani Ajjarapu
Managing Director
(DIN: 08331321)

Date : May 30, 2026
Place: Hyderabad

Annexure-III

CEO/CFO CERTIFICATION

We, Mrs. Bhavani Ajjarapu, Managing Director and Mr. Durga Vara Prasada Rao Vinnakota, Chief Financial Officer of Supra Trends Limited to the best of our knowledge and belief, certify that:

a. We have reviewed the financial statements including cash flow statement for the financial year ended March 31, 2026 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/-
Bhavani Ajjarapu
Chairperson & Managing Director
(DIN: 08331321)

Sd/-
Durga Vara Prasada Rao Vinnakota
Chief Financial Officer

Date : May 30, 2026
Place: Hyderabad

Annexure-IV

FORM NO. MR-3
SECRETARIAL AUDIT REPORT
For the Financial year ended March 31, 2026

[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, 2026 ("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, 2026 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. The following specific Acts and Rules/Regulations made thereunder are specifically applicable to the Company, namely:

a) Food Safety and Standards Act, 2006

b) Food Safety and Standards (Packaging) Regulations, 2018

c) Food Safety and Standards (Labelling and Display) Regulations, 2020

In addition to the above, generally applicable laws, such as Fiscal Laws, Labour Laws, and Trade Related Laws, etc., are also 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, 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. During the year under review, the Board of Directors, at its meeting held on July 01, 2025, appointed Mrs. Bhavani Ajjarapu (DIN: 08331321) as an Additional Director of the Company and subsequently appointed her as the Managing Director of the Company. At the same meeting, Mr. Koppuravuri Naga Venkata Shyam Anirudh (DIN: 08644720) was appointed as an Additional Director of the Company and subsequently appointed as the Whole-time Director of the Company.
The aforesaid appointments of Mrs. Bhavani Ajjarapu and Mr. Koppuravuri Naga Venkata Shyam Anirudh were subsequently approved by the Members of the Company at their 38th Annual General Meeting.

ii. Mr. Mathamsetty Venkata Krishna Sunil Kumar (DIN: 03597178) resigned from Managing director and Directorship position in the company w.e.f. on July 01, 2025.

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;

- 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: A026859H001381674

Date : September 04, 2026
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,

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: A026859H001381674

Date : September 04, 2026
Place: Hyderabad

Annexure-IV(A)

FORM NO. MR-3
SECRETARIAL AUDIT REPORT
For the Financial year ended March 31, 2026

[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, 2026 ("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, 2026 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. The following specific Acts and Rules/Regulations made thereunder are specifically applicable to the Company, namely:

a) Food Safety and Standards Act, 2006

In addition to the above, generally applicable laws, such as Fiscal Laws, Labour Laws, and Trade Related Laws, etc., are also applicable to the Company.

I have also examined compliance with the applicable clauses of the Secretarial Standards with respect to Meetings 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.
- Mr. Koduganti Raghavendra Kumar (DIN:02376957) was appointed as an Additional Director of the Company on March 29, 2025 and the change was carried out in compliance with the provisions of the Act and during the period under review the same has been approved by the Members of the company at their 6th Annual General Meeting.
- 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: A026859H001381696

Date : September 04, 2026
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,
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: A026859H001381696

Date : September 04, 2026
Place: Hyderabad

FORM NO. MR-3 **Annexure-IV(B)**

SECRETARIAL AUDIT REPORT

For the Financial year ended March 31, 2026

[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, 2026 ("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, 2026 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. The following specific Acts and Rules/Regulations made thereunder are specifically applicable to the Company, namely:

a) Food Safety and Standards Act, 2006

In addition to the above, generally applicable laws, such as Fiscal Laws, Labour Laws, and Trade Related Laws, etc., are also 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:

- 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 Mr. Koduganti Raghavendra Kumar (DIN:02376957) was appointed as an Additional Director of the company on September 04, 2025 and the change was carried out in compliance with the provisions of the Act and the same has been approved by the Members of the company at their 1st Annual General Meeting.
- 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 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: A026859H001381707

Date : September 04, 2026
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

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: A026859H001381707

Date : September 04, 2026
Place: Hyderabad

Annexure-V

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
Chairperson & Managing Director
(DIN: 08331321)

Date : September 04, 2026
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, 2O14)

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 29, 2025
3	Start date of accounting period of subsidiary	April 01, 2025	April 01, 2025
4	End date of accounting period of subsidiary	March 31, 2026	March 31, 2026
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	(5,87,05,920)	(19,852)
8	Total Assets	5,49,85,869	5,85,45,864
9	Total Liabilities	2,48,19,379	5,80,16,012
10	Investments	-	-
11	Turnover	-	10,07,58,450
12	Profit before taxation	(40,14,202)	12,14,663
13	Provision for taxation	-	-
14	Profit after taxation	(40,14,202)	5,53,173
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

Annexure-VII

MANAGEMENT DISCUSSION AND ANALYSIS

INDUSTRY STRUCTURE AND DEVELOPMENTS

Indian economy has demonstrated resilience and maintained healthy macro-economic fundamentals, despite global economic challenges. There has been strong growth across sectors. The accelerated pace of economic reforms and strong domestic consumption have led to higher and sustainable growth of the Indian economy and strengthened its position in the world. In the three quarters of the fiscal year, India's GDP growth touched 8.2% year over year (YoY) in these quarters. The geopolitical tensions, supply chain disruptions, high inflation, and tighter monetary conditions were some of the challenges for the economic recovery.

The hospitality sector in India is an integral part of the travel and tourism industry. India's tourism and hospitality industry experienced significant recovery and growth in 2025-26, marked by increased domestic and international demand, major global events, spiritual and religious tourism, and expansions in hotel chains. The government has also initiated various measures like developing ports as cruise tourism hubs, supporting new projects from international hotel chains, increase in budget to the tourism sector, launch of Scheme to develop theme-based tourist to boost the industry.

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:** Rs.9.14 Lakhs
2. **Share Capital:** The paid-up share capital as on March 31, 2026 is Rs.13,53,72,410/- divided into 1,35,37,241 fully paid-up equity shares of Rs.10/- each.
3. **Net Loss:** Rs.70.53 Loss
4. **Earnings Per Share (EPS):** The Earning Per Share for the Financial Year 2025-26 is Rs. (0.52) 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, 2026, there are 7 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
		2025-26	2024-25		
Debtors Turnover Ratio (times)	[Revenue from operations/ Average Trade receivables]	-	-	-	NA
Inventories Turnover Ratio (times)	[COGS/Average Inventories]	97.08	NA	100	due to purchases and Sales during the Year
Interest Coverage Ratio (times)	[EBIT/Finance Cost]	-	-	-	-
Current Ratio (times)	[Current Asset/ Current Liability]	29.91	36.16	-17.29	-
Debt Equity	[Debt / Shareholders Equity]	0.18	0.17	-5.05	-
Operating Profit	[EBIT/Revenue from Operations]	-	-	-	-
Net Profit Margin	[Profit After Tax/ Revenue from Operations]	-	-	-	-
Return on Net Worth (%)	[Profit for the year (before exceptional items and after tax)/Net Worth]	-4.52	-4.56	0.71	-

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

Sd/-
Bhavani Ajjarapu
Chairperson & Managing Director
(DIN: 08331321)

Date : September 04, 2026
Place: Hyderabad

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, 2026 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	Bhavani Ajjarapu	Managing Director	1.1	N.A
2	Koppuravuri Naga Venkata Shyam Anirudh	Whole time Director	1.1	N.A
3	Durga Vara Prasada Rao Vinnakota	Chief Financial Officer	0.4:1	NIL
4	Girish Shivaram Gaonkar	Company Secretary and Compliance officer	1.1	25%

B. The percentage increase in the median remuneration of employees in the financial year ended March 31, 2026: 150% and median remuneration is Rs. 50,000 P.M.

C. The number of permanent employees in the Company as at March 31, 2026: 7(Seven)

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	Narasimha Rao Koppuravuri	General Manager	Post Graduation	40	17 years	20/05/2025	1,00,000 PM	NA	-
2	Bhavani Ajjarapu	Managing Director	Graduation	50	20 years	02/11/2013	50,000 PM	NA	5,57,340
3	Koppuravuri Naga Venkata Shyam Anirudh	Whole Time Director	Graduation	31	4 years	03/08/2024	50,000 P.M	NA	1,06,223
4	Girish Shivaram Gaonkar	CS	ACS	30	3 years	28/05/2024	50,000 P.M	NA	-
5	Kranthi Kumar Reddy Katti	E-Commerce Head	Graduation	34	10 years	16/09/2025	40,000 P.M	NA	-
6	Durga Vara Prasada Rao Vinnakota	Chief financial Officer	Graduation	62	10 years	15/06/2022	20,000 P.M	NA	-
7	Guttua Srinivas	Administration	Primary Education	50	30 years	07/11/2025	16,500 P.M	NA	-

For and on behalf of the Board
For SUPRA TRENDS LIMITED

Sd/-
Bhavani Ajjarapu
Chairperson & Managing Director
(DIN: 08331321)

Date : September 04, 2026
Place: Hyderabad

Annexure-IX

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, 2026, the Board comprises of 5 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 Director-ships	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	
Bhavani Ajjarapu #	Chairman and Managing Director	6	6	Yes	-	-	-	-
Koppuravuri Naga Venkata Shyam Aniruth*	Whole Time Director	6	6	Yes	-	-	-	-
Sridhar Seshadri	Non-Executive - Independent Director	8	8	Yes	5	-	-	-
Raghavendra Kumar Koduganti	Non-Executive - Independent Director	8	8	Yes	4	4	2	Sriven Multi-Tech Limited - Independent director Variman Global Enterprises Limited - Independent director
Savithri Penumarthi	Non-Executive - Independent Director	8	8	Yes	-	-	-	-
Mathamsetty Venkata Krishna Sunil Kumar @	Chairperson and Managing Director	2	2	NA	NA	NA	NA	NA

Appointed on July 01, 2025 as managing Director

* Appointed on July 01, 2025 as Whole Time Director

@Resigned on July 01, 2025 as managing 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 8 (Eight) times in the financial year 2025-26 on the following dates, with a gap not exceeding 120 days between any two meetings:

April 12, 2025	May 30, 2025	July 01, 2025	August 13, 2025
September 04, 2025	November 14, 2025	December 03, 2025	February 14, 2026

- **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 restaurants, manufacturing, and the trading of packed foods and beverages.

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	Koppuravuri Naga Venkata Shyam Anirudh Raghavendra Kumar Koduganti Savithri Penumarthi
Technical knowledge on operations, Production	Bhavani Ajjarapu Sridhar Seshadri Gundavarapu
Corporate Governance, Strategic Management	Bhavani Ajjarapu Raghavendra Kumar Koduganti Savithri Penumarthi
International Marketing and Sales	Koppuravuri Naga Venkata Shyam Anirudh 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, 2026.

- **Resignation of Independent Directors:**

  During the financial year under review, there were no resignations of Independent Directors from the Board of the Company.

- **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 February 14, 2026 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	5	5
2	Sridhar Seshadri Gundavarapu	Member	5	5
3	Savithri Penumarthi	Member	5	5

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

Meetings:

Members of Audit Committee met 5 (five) 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 30, 2025	August 13,2025	September 04,2025	November 14, 2025	February 14, 2026

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	4	4
2	Sridhar Seshadri Gundavarapu	Member	4	4
3	Savithri Penumarthi	Member	4	4

Meetings:

During year, members of Nomination and Remuneration Committee met 4 (Four) times. Nomination and Remuneration Committee meetings were held during the year under review on:

May 30, 2025	July 01, 2025	September 04, 2025	February 14, 2026

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	3	3
2	Sridhar Seshadri Gundavarapu	Member	3	3
3	Savithri Penumarthi	Member	3	3

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

Meetings:

During year, members of Stakeholders' Relationship Committee met 3 (three) times. Stakeholders' Relationship Committee were held during the year under review on:

May 30, 2025	November 14, 2025	February 14, 2026

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, 2025	0
Complaints received during FY 2025-26	0
Complaints disposed off during FY 2025-26	0
Complaints remaining unresolved as on March 31, 2026	0

6. SENIOR MANAGEMENT:

As on March 31, 2026 following persons are the senior management personnel:

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

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. 2025-26

(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 2025-26:

Name of Director	Designation	Salary Received	Perquisites & allowances
Mrs. Bhavani Ajjarapu	Managing Director	Rs.4,50,000	Nil
Mr.Koppuravuri Naga Venkata Shyam Anirudh	Whole Time Director	Rs.4,50,000	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 Non Executive Directors 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
2024-25	Office No.6, Plot 20, HUDA Techno Enclave, HITEC City, Madhapur, Hyderabad, Telangana, India, 500081	Monday, September 29, 2025 at 10:00 AM	• Alteration of the Objects Clause of the Memorandum of Association of the Company. • Alteration of the Objects Clause of the Memorandum of Association of the Company by deleting "Other Objects".
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

b. Extraordinary General Meeting (EGM):

During the period under review, no Extraordinary General Meeting (EGM) was convened by the Company.

c. Postal ballot in FY 2025-26:

During the period under review, no business was transacted through Postal Ballot by the Company.

Procedure for postal ballot: Not Applicable

Details of special resolution proposed to be transacted through postal ballot: Not Applicable

9 MEANS OF COMMUNICATI5ON:

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.supratrends.com.
2	Name of News Papers wherein results normally published	The results are usually published in Financial Express and Prajasakti, 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 39th Annual General Meeting of the Members of Supra Trends Limited will be held on Wednesday, September 30, 2026 at 10.30 A.M at 2nd Floor, Plot 20, HUDA Techno Enclave, HITEC City, Madhapur, Hyderabad, Telangana, India, 500081.
Financial Year	April 01, 2025 to March 31, 2026
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 2025-26.
Registrar and Transfer Agents	M/s. Venture Capital and Corporate Investments Private Limited "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
Share Transfer System	All the physical share transfers received are processed by the Share Transfer Agents M/s. Venture Capital and Corporate Investments Private Limited, Hyderabad. The Company's shares are being traded in compulsory Demat form. The Company has entered into agreement with both NSDL and CDSL to dematerialize its shares, which enable the Company's shares to be transferred electronically through Depositories System.
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 from with any Depository Participant. Under the Depository System the International Securities Identification umber (ISIN) allotted to the Company's Equity Shares by NSDL & CDSL INE533B01028. 98.52 % 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 ?10/- (Rupees ten only) each, these warrants were pending for conversion as on March 31, 2026 and subsequent to the end of the financial year board of Directors on April 20, 2026 allotted 1,01,20,000 Equity Shares at an issue price of Rs. 10/- each upon conversion for equal number of Warrants and remaining 8,30,000 Warrants have lapsed due to non-exercise and also the expiry of 18 months.
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: Plot No 356 ,3-6-39/1, Rd Number 8, Vivekananda Nagar, Kukatpally, Hyderabad, Telangana, 500072. **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, 2026				
Shares	**Holders**		**Shares**	
	Number	**% To Total**	**No Of Shares**	**% To Total**
Upto - 500	6436	96.56	261412	1.93
501 - 1000	61	0.92	49307	0.36
1001 - 2000	28	0.42	41689	0.31
2001 - 3000	14	0.21	35328	0.26
3001 - 4000	6	0.09	22005	0.16
4001 - 5000	4	0.06	19861	0.15
5001 - 10000	20	0.3	162979	1.2
10001 and above	96	1.44	12944660	95.62
Total	**6665**	**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 2025-26: NIL

ii) 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	Regulation 31A (8)(c) of SEBI (LODR) Regulations, 2015, the company has to disclose the submission of application for seeking no- objection or approval	The BSE Limited issued advisory letter on August 07, 2024. The Company is advised to ensure compliance of

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
	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.	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.	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.

iii) In FY 2023-24: NIL

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 FY 2024-25, 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 and as on march 31, 2026 company has utilized total of Rs.688.75 Lakh 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.1,50,000 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, Charted accountants appointed at the 6th AGM held on September 30, 2025.
Celest Hospitalities Private Limited	Date of Incorporation: January 31, 2025 Place of Incorporation: Hyderabad, Telangana	B Sreekanth & Associates, Charted accountants at the 1st AGM held on December 31, 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.

o. 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 transitions 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, 2026 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
Plot No 356 ,3-6-39/1, Rd Number 8,
Vivekananda Nagar, Kukatpally,
Hyderabad, Telangana, 500072

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 at Plot No 356 ,3-6-39/1, Rd Number 8, Vivekananda Nagar, Kukatpally, Hyderabad, Telangana, 500072 (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, 2026 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	Bhavani Ajjarapu	Managing Director	08331321
2	Koppuravuri Naga Venkata Shyam Anirudh	Whole-time director	08644720
3	Raghavendra Kumar Koduganti	Non-Executive - Independent Director	02376957
4	Sridhar Seshadri Gundavarapu	Non-Executive - Independent Director	01724330
5	Savithri Penumarthi	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: A026859H001381751

Date : September 04, 2026
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
Plot No 356, 3-6-39/1, Rd Number 8,
Vivekananda Nagar, Kukatpally,
Hyderabad, Telangana, 500072

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, 2026, 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, 2026.

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: A026859H001381729

Date : September 04, 2026
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, 2026, 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, 2026, 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:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and 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, 2026, and taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2026, 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: 26219207ZEMWRY2247

Place: Hyderabad
Date : 30.05.2026

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, 2026 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 underSection143(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 2026, 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: 26219207ZEMWRY2247

Place: Hyderabad
Date : 30.05.2026

ANNEXURE "B" TO THE INDEPENDENT AUDITOR'S REPORT

(Referred to in paragraph 1 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, 2026 for a period of more than six months from the date they became payable.

(b) There are no disputed dues Pending as on March 31,2026.

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: 26219207ZEMWRY2247

Place: Hyderabad
Date : 30.05.2026

STANDALONE FINANCIALS BALANCE SHEET AS AT 31st MARCH, 2026

(Rs In Lakhs)

PARTICULARS	Note No.	As on March 31, 2026	As on March 31, 2025
ASSETS:			
I Non-current assets			
a) Property, plant and Equipment and Intangible assets			
(i) Property, Plant and Equipment	2	0.46	-
(ii) Intangible Assets		-	-
b) Right of Use Asset		-	-
c) Capital Work in Progess			
d) Financial Assets			
(i) Investments	3	891.33	891.33
(ii) Loans		-	-
(iii) Other Non current Financial Assets		-	-
e) Deferred Tax Assets (Net)		0.01	-
f) Other Non current Assets		-	-
Total Non current Assets		**891.33**	**891.33**
(2) Current assets			
(a) Inventories		8.39	-
(b) Financial assets			
(i) Trade receivables	4	16.77	14.06
(ii) Cash and cash equivalent	5	7.71	410.60
(iii) Bank Balance other than (ii) above			
(iv) Other financial assets	6	747.36	429.20
c) Other current assets	7	5.28	-
Total Current Assets		**785.52**	**853.86**
Total Assets		**1,677.31**	**1745.19**
EQUITY AND LIABILITIES			
EQUITY			
a) Equity Share Capital	8	1353.72	1353.72
b) Other Equity	9	43.32	113.85
		1,397.04	**1467.58**
LIABILITIES			
1) Non-current liabilities			
a) Financial Liabilities			
(i) Borrowings	10	254.00	254.00
(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**	**254.00**
2) Current liabilities			
a) Financial Liabilities			
i) Borrowings	11	15.81	15.81
ia) Lease Liabilities			
ii) Trade Payables	12	7.66	2.41
iii) Other Current Financial Liabilities	13	2.77	2.77
b) Other current liabilities	14	0.01	2.61
c) Provisions		-	-
d) Current Tax Liabilites (Net)		-	-
Total Current Liabilites		**26.26**	**23.61**
Total Liabilities		**1,677.31**	**1745.19**

Corporate Information and Material 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:26219207ZEMWRY2247

Place: Hyderabad
Date: 30.05.2026

Sd/-
Bhavani Ajjarapu
DIN : 08331321
Managing Director

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

Sd/-
Girish Shivaram Gaonkar
Company Secretary & Compliance Officer

Sd/-
Durga Vara Prasada Rao Vinnakota
Chief Financial Officer

STANDALONE FINANCIALS STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31st MARCH, 2026

(Rs In Lakhs)

PARTICULARS	Note No.	For the year ending 31 March 2026	For the year ending 31 March 2025
Income			
Revenue from operations	15	5.36	-
Total Revenue from operations		**5.36**	**-**
Other income	16	3.78	9.48
Total Income		**9.14**	**9.48**
Expenses			
Purchase of Stock in trade	17	8.15	-
Changes in Inventories of Stock in trade		-	-
Employee benefits expense	18	25.12	15.05
Finance costs		-	-
Depreciation and amortization expense	2	0.15	-
Other expenses	19	46.26	44.66
Total Expenses		**79.68**	**59.72**
Profit before tax		**-70.54**	**-50.24**
Tax expense			
(1) Current tax		-	-
(2) Deferred tax		-0.01	-
Net Profit/(Loss) for the Period		**-70.53**	**-50.24**
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		**-70.53**	**-50.24**
Earnings per share			
Basic earnings per share of Rs.10/-each		-0.52	-0.37
Diluted earnings per share of Rs.10/- each		-0.52	-0.37
Corporate Information and Material Accounting Policies	2		
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/-
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Durga Vara Prasada Rao Vinnakota
Chief Financial Officer

STANDALONE FINANCIALS CASH FLOW STATEMENT FOR THE YEAR ENDED 31st MARCH, 2026

(Rs In Lakhs)

PARTICULARS	As at March 31, 2026	As at March 31, 2025
A. CASH FLOWS FROM OPERATING ACTIVITIES:		
Net profit before taxation, and extraordinary items	-70.53	-50.24
Adjusted for :		
Interest debited to P&L A/c	-	-
Depreciation	0.15	-
Operating profits before working capital changes	-70.39	-50.24
Changes in current assets and liabilities		
Inventories	-8.39	-
Trade Receivable	-2.71	-
Other Current Assets	-323.45	-175.08
Current liabilities	2.65	-6.32
Cash generated from operations	**-402.29**	**-231.63**
Income tax paid	-	-
Net cash generated from operating activities	**-402.29**	**-231.63**
B. CASH FLOWS FROM INVESTING ACTIVITIES:		
Purchase of fixed assets and change in capital wip	-0.60	-
Long Term Loans and advances	-	-
Investment in Equity Shares	-	-891.33
Net cash used in investing activities	**-0.60**	**-891.33**
C. CASH FLOWS FROM FINANCING ACTIVITIES:		
Secured and Unsecured Loans	0.00	-46.16
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	**-402.89**	**408.36**
E. Cash and cash equivalents at the beginning of the year	410.65	2.25
F. Cash and cash equivalents at the end of the year	**7.71**	**410.60**

Corporate Information and Material 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:26219207ZEMWRY2247

Place: Hyderabad
Date: 30.05.2026

Sd/-
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Managing Director

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

Sd/-
Girish Shivaram Gaonkar
Company Secretary & Compliance Officer

Sd/-
Durga Vara Prasada Rao Vinnakota
Chief Financial Officer

Consolidated Notes forming part of Financial Statements As At 31.03.2026

Note 2 : Property, Plant & Equipment

(Amount Rs in Lakhs)

Particulars	Rate	Gross Block				Depreciaton				Net Block	
		As at 01.04.2025 Rs.	Additions Rs.	Deletions Rs.	As at 31.03.2026 Rs.	Up to 01.04.2025 Rs.	For the Year Rs.	Deletions Rs.	Up to 31.03.2026 Rs.	As at 31.03.2026 Rs.	As at 31.03.2026 Rs.
Computers	63.16%	-	0.42	-	0.42	0.00	0.13	-	0.13	0.29	0.00
Printer	20.58%	-	0.19	-	0.19	0.00	0.02	-	0.02	0.17	0.00
Total		**-**	**0.60**	**-**	**0.60**	**-**	**0.15**	**-**	**0.15**	**0.46**	**0.00**

Standalone Financials Notes forming part of Financial Statements As At 31.03.2026

Note No.3 Investments

(Amount in Lakhs)

Particulars	As at March 31, 2026	As at March 31,2025
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**

Note No.4 Trade Receivable

(Amount in Lakhs)

Particulars	As at March 31, 2026	As at March 31,2025
Trade Receivable Considered good unsecured	16.77	14.06
Total	**16.77**	**14.06**

Particulars	As at March 31,2026	Trade Receivable Outstanding as at March 31,2026					Total
		Not Due	Less than 6 months	1-2 Years	2-3 years	More than 3 years	
Undisputed Trade receivables -considered good	16.77	-	2.71	-	-	14.06	16.77
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	**16.77**	**-**	**2.71**	**-**	**-**	**14.06**	**16.77**

Note No.5 Cash and Cash Equivalents

(Amount in Lakhs)

Particulars	As at March 31, 2026	As at March 31,2025
Balance with Banks		
-on Current Accounts	7.45	2.25
-Time Deposits	0.27	408.39
Cash on Hand	-	-
Total	**7.72**	**410.60**

Note No.6 Other Financial Assets

(Amount in Lakhs)

Particulars	As at March 31, 2026	As at March 31,2025
Other Loans and Advances	747.36	429.20
Total	**747.36**	**429.20**

Note No.7 Other Current Assets

(Amount in Lakhs)

Particulars	As at March 31, 2026	As at March 31,2025
GST Input	3.08	-
TDS Receivable	1.37	-
Rental Deposit	0.80	-
Security Deposit	0.03	-
Total	**5.28**	**-**

Note No.8

(Amount in Lakhs)

Particulars	As at March 31, 2026	As at March 31,2025
Share Capital :		
a) Authorised share Capital		
2,60,00,000 Equity shares of Rs. 10/- each. (Previous Year 2,60,00,000 Equity shares of Rs.10/- each	2600.00	2600.00
Issued, Subscribed and Paid Up		
1,35,37,241 Equity shares of Rs. 10/- each. (Previous Year 5,00,000 Equity shares of Rs.10/- each	1353.72	1353.72
Total	**1353.72**	**1353.72**

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 theCompany. 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, 2026	As at March 31,2025
Opening Balance	1,35,37,241	5,00,000
Issued During the year	-	1,30,37,241
Cancelled during the year	-	-
Closing Balance	**1,35,37,241**	**1,35,37,241**

c) Shareholders' holding more than 5 percent equity shares

(Amount in Lakhs)

Particulars	As at 2025-26		As at 2024-25	
	No of Shares	% of Holding	No of Shares	% of Holding
Name of the Shareholder				
Jhansi Sanivarapu	12,50,000	9.23%	12,50,000	9.23%
Vanaja Veeramreddy	12,50,000	9.23%	12,50,000	9.23%

Note No.9
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	-	-	-	-	-	-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**
Balance at 31 March 2025	**-**	**-**	**-**	**-**	**-**	**-159.90**	**273.75**	**113.85**
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	-	-	-	-	-	-70.53	-	-70.53
Dividends	-	-	-	-	-	-	-	-
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 2026	**-**	**-**	**-**	**-**	**-**	**-230.43**	**273.75**	**43.32**

Note No.10 Long Term Borrowings

(Amount in Lakhs)

Particulars	As at March 31, 2026	As at March 31,2025
Rich N Rich Finance and Holding Ltd	5.12	5.12
Wow Mart Retail Pvt Ltd	-	-
Other Long Term Borrowings	248.88	248.88
Total	**254.00**	**254.00**

Note No.11 Short Term Borrowings

(Amount in Lakhs)

Particulars	As at March 31, 2026	As at March 31,2025
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.12 Trade Payable

(Amount in Lakhs)

Particulars	As at March 31, 2026	As at March 31,2025
Trade Payables for Goods and Services	4.89	-
Creditors for expenses	2.77	2.41
Total	**7.66**	**2.41**

Particulars	As at March 31,2026	Trade Payable Outstanding at at March 31,2026				
		Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	Total
(i) MSME	-	-	-	-	-	-
(ii) Others	7.66	-	-	-	-	7.66
(iii) Disputed Dues-MSME	-	-	-	-	-	-
(iv) Disputed Dues -Others	-	-	-	-	-	-
Total	**7.66**	**-**	**-**	**-**	**-**	**7.66**

Note No.13 Other Current Financial Liabilities

(Amount in Lakhs)

Particulars	As at March 31, 2026	As at March 31,2025
Audit fee payable	1.50	1.25
Salaries Payable	-	-
Other Expenses Payables	-	1.52
TDS Payable	1.27	-
Total	**2.77**	**2.77**

Note No.14 Other Current Liabilities

(Amount in Lakhs)

Particulars	As at March 31, 2026	As at March 31,2025
Share Application Money	0.01	0.01
Payable to Celest	-	2.60
Total	**0.01**	**2.61**

Note No.15 Revenue From Operations

(Amount in Lakhs)

Particulars	For the Period Ended March 31,2026	For the Period Ended March 31,2025
Sale of Goods	5.36	-
Total	**5.36**	**-**

Note No.16 Other Income

(Amount in Lakhs)

Particulars	For the Period Ended March 31,2026	For the Period Ended March 31,2025
Interest on TD	3.09	9.48
Other Income	0.69	-
Total	**3.78**	**9.48**

Note No.17 Other Income

(Amount in Lakhs)

Particulars	For the Period Ended March 31,2026	For the Period Ended March 31,2025
Opening Stock	-	-
Purchases of Goods	16.54	-
Closing Stock	(8.39)	-
Total	**8.15**	**-**

Note No.18 Employee Benefit Expense

(Amount in Lakhs)

Particulars	For the Period Ended March 31,2026	For the Period Ended March 31,2025
Salaries.allowances and benefits to employees	23.78	15.05
Contribution to Provident fund and other funds	-	-
Managerial Remuneration	-	-
Staff Welfare Expenses	1.34	-
Total	**25.12**	**15.05**

Note No.19 Other expenses

(Amount in Lakhs)

Particulars	For the Period Ended March 31,2026	For the Period Ended March 31,2025
Bank Charges	0.00	0.02
Director's Sitting Fee	0.90	-
Professional & Consultancy Charges	11.23	-
Statutory Expenses	-	3.84
Advertisement Expenses	3.70	0.78
Electricity Charges	0.31	0.27
Office Expenses	6.04	1.58
Office Rent	2.40	-
Printing & Stationery	4.78	-
Depository Fee	1.20	5.13
ROC Charges	5.99	24.51
Subscription Charges	0.33	1.45
Share Issue Expenses	1.40	-
Website Charges	0.46	0.08
GST Late Fee	-	3.44
Transportation Charges	0.10	-
Travelling Expenses	4.47	-
Other Expenses	1.45	2.37
Payment to Auditor :	-	-
As Statutory Audit fee	1.50	1.20
Total	**46.26**	**44.66**

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, 2026	March 31, 2025
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, 2026	March 31, 2025
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, 2026	March 31, 2025
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, 2026	March 31, 2025
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, 2026	March 31, 2025
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, 2026	March 31, 2025
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, 2026	March 31, 2025
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, 2026	March 31, 2025
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, 2026	March 31, 2025
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, 2026	March 31, 2025
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 2026	For the year ended 31 March 2025
a) Audit fees	**1.50**	**1.20**
b) Other charges	-	-
Taxation matters	-	-
Other matters	-	-
c) Reimbursement of out of pocket expenses	-	-
Total	**1.50**	**1.20**

1.3 Earnings per Share

(Rs in Lakhs)

Particulars	For the year ended 31 March 2026	For the year ended 31 March 2025
Earnings		
Profit attributable to equity holders	**(70.53)**	**(50.24)**
Shares		
Number of shares at the beginning of the year	1,35,37,241	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	1,35,37,241
Weighted average number of equity shares outstanding during the year - Basic	**1,35,37,241**	**1,35,37,241**
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**	**1,35,37,241**
Earnings per share of par value Rs.10/- - Basic (RS ₹)	**(0.52)**	**(0.37)**
Earnings per share of par value Rs.10/- - Diluted (RS ₹)	**(0.52)**	**(0.37)**

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	Bhavani Ajjarapu	Managing Director
2	Durga Vara Prasada Rao Vinnakota	CFO
3	Koppuravuri Naga Venkata Shyam Anirudh	Whole-time director
4	Savithri Penumarthi	Director
5	Sridhar Seshadri Gundavarapu	Director
6	Raghavendra Kumar Koduganti	Director
7	Girish Shivaram Gaonkar	Company Secretary
8	Rasvat Food Specialities Private Limited	Wholly Owned Subsidiary
9	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 2026	For the year ended 31 March 2025
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 & Celest Hospitalities Private Limited	403.97	146.57
Sales to Celest Hospitalities Private Limited	0.45	0.47
TOTAL	**134.44**	**138.22**

1.5 Earnings/expenditure in foreign currency:

Expenditure in Foreign currency:

(Rs in Lakhs)

Particulars	For the year ended 31 March 2026	For the year ended 31 March 2025
Purchase of Intangible Assets	-	-
Professional Fees	-	-
Other expenses	-	-
Total	-	-

Earnings in Foreign currency:

(Rs in Lakhs)

Particulars	For the year ended 31 March 2026	For the year ended 31 March 2025
FOB Value of Exports	-	-
Dividend	-	-
Total	-	-

1.6 Segment Reporting:

The Company concluded that there is only one operating segment i.e., Restaurant and Food Services. 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	
	2026	2025
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	
	2026	2025
Profit before income taxes	(70.54)	(50.24)
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	
	2026	2025
Deferred tax assets/(liabilities)		
Property, plant and equipment	(0.01)	-
Net deferred tax assets/(liabilities)	**(0.01)**	**-**

d. Movement in deferred tax assets and liabilities during the year ended 31st March 2026

Particulars	As at 1st April 2025	Recognized in statement of profit and loss	Recognized in equity	As at 31st March 2026
Deferred tax assets/(liabilities)				
Property, plant and equipment	-	(0.01)	-	(0.01)
Net deferred tax assets/(liabilities)		**(0.01)**		**(0.01)**

1.8 Investments:

Investments consist of investments in equity shares.

The details of such investments as of 31st March 2026 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 26**	**Mar 25**	**Mar 26**	**Mar 25**
Financial assets				
Cash and cash equivalents	7.71	410.60	7.71	410.60
Trade receivables	16.77	14.06	16.77	14.06
Other financial assets	747.36	429.20	747.36	429.20
Total	**771.84**	**853.86**	**771.84**	**853.86**
Financial liabilities				
Borrowings	254.00	254.00	254.00	254.00
Total	**254.00**	**254.00**	**254.00**	**254.00**

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:25219207BMIKWI2778

Place: Hyderabad
Date : 30.05.2026

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

Sd/-
Bhavani Ajjarapu
Managing Director
DIN:08331321

Sd/-
Girish Shivaram Gaonkar
Company Secretary &
Compliance Officer

Sd/-
Durga Vara Prasada Rao Vinnakota
Chief Financial Officer

NOTES TO FINANCIAL STATEMENTS

SUPRA TRENDS LIMITED

COMPANY OVERVIEW AND MATERIAL ACCOUNTING POLICIES

A. General Information

Supra Trends Limited (the company) is engaged in Restaurant and Food Services and also services incidental there to. The Company is a public limited company incorporated and domiciled in India and has its registered office at Kukatpally, Hyderabad, Telangana. The Company has its primary listings on the BSE Limited. 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:

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

- It is expected to be settled in the Company's normal operating cycle;
- It is held primarily for the purpose of being traded;
- It is due to be settled within twelve months after the reporting date; or
- 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 temporarydifferences 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:25219207BMIKWI2778

Place: Hyderabad
Date : 30.05.2026

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

Sd/-
Bhavani Ajjarapu
Managing Director
DIN:08331321

Sd/-
Girish Shivaram Gaonkar
Company Secretary &
Compliance Officer

Sd/-
Durga Vara Prasada Rao Vinnakota
Chief Financial 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 it 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, 2026, 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, 2026 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:

- 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.
- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the 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, 2026, and taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2026, 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:26219207VYQFYP4365

Date : 30.05.2026
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 it subsidiaries (Rasvat Food Specialities Private Limited & Celest Hospitalities Private Limited) as of March 31, 2026 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 it's 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 underSection143(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 2026, 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:26219207VYQFYP4365

Date : 30.05.2026
Place: Hyderabad

CONSOLIDATED BALANCE SHEET AS AT 31st MARCH, 2026

(Rs In Lakhs)

PARTICULARS	Note No.	As on March 31, 2026	As on March 31, 2025
ASSETS:			
I Non-current assets			
a) Property, plant and Equipment and Intangible assets			
(i) Property, Plant and Equipment	2	576.82	622.90
(ii) Intangible Assets	3	488.38	-
b) Right of Use Asset		-	-
c) Capital Work in Progess		-	-
d) Financial Assets			
(i) Investments	4	-	-
(ii) Loans		-	-
(iii) Other Non current Financial Assets		-	-
e) Deferred Tax Assets (Net)		-	
f) Other Non current Assets		-	-
Total Non current Assets		**1,065.23**	**622.90**
(2) Current assets			
(a) Inventories		41.82	16.95
(b) Financial assets			
(i) Trade receivables	5	81.19	40.61
(ii) Cash and cash equivalent	6	16.98	412.57
(iii) Bank Balance other than (ii) above		-	-
(iv) Other financial assets	7	624.99	481.19
c) Other current assets	8	150.57	124.16
Total Current Assets		**915.55**	**1075.47**
Total Assets		**1,980.78**	**1698.37**
EQUITY AND LIABILITIES			
EQUITY			
a) Equity Share Capital	9	1353.72	1353.72
b) Other Equity	10	-74.52	-432.98
c) Non Controlling Interest	11	5.28	2.57
		1,284.49	**923.31**
LIABILITIES			
1) Non-current liabilities			
a) Financial Liabilities			
(i) Borrowings	11	442.42	593.50
(ia) Lease Liabilities		-	-
(ii) Other Financial Liabilities		-	-
b) Provisions		-	-
c) Deferred Tax Liabilities(Net)		14.71	3.51
d) Other Non Current Liabilities		-	-
Total Non current Liabilities		**457.13**	**597.01**
2) Current liabilities			
a) Financial Liabilities			
i) Borrowings	12	15.81	16.81
ia) Lease Liabilities	-	-	
ii) Trade Payables	13	119.82	153.21
iii) Other Current Financial Liabilities	14	103.52	5.41
b) Other current liabilities	15	0.01	2.61
c) Provisions		-	-
d) Current Tax Liabilites (Net)		-	-
Total Current Liabilites		**239.17**	**178.05**
Total Liabilities		**1,980.78**	**1698.37**
Corporate Information and Material 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:26219207VYQFYP4365

Place: Hyderabad
Date: 30.05.2026

Sd/-
Bhavani Ajjarapu
DIN : 08331321
Managing Director

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

Sd/-
Girish Shivaram Gaonkar
Company Secretary & Compliance Officer

Sd/-
Durga Vara Prasada Rao Vinnakota
Chief Financial Officer

CONSOLIDATED STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31st MARCH, 2026

(Rs In Lakhs)

PARTICULARS	Note No.	For the year ending 31 March, 2026	For the year ending 31 March, 2025
Income			
Revenue from operations	16	1,012.49	9.30
Other income	17	28.01	10.28
Total Income		**1,040.50**	**19.58**
Expenses			
Purchase of Stock in trade		347.47	14.95
Changes in Inventories of Stock in trade	18	-24.87	23.74
Employee benefits expense	19	335.50	25.26
Finance costs	20	2.55	0.02
Depreciation and amortization expense	2	49.06	5.71
Other expenses	21	423.78	66.69
Total Expenses		**1,160.50**	**136.37**
Profit before tax		**-120.00**	**-116.79**
Tax expense			
(1) Current tax		1.89	-
(2) Deferred tax		5.32	-
Net Profit/(Loss) for the Period		**-127.21**	**-116.79**
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		**-127.21**	**-116.79**
Total Comprehensive income attributable to:			
(a) Owners of the company		-129.92	-115.45
(b) Non Controlling Interest		2.71	-1.34
Earnings per share			
Basic earnings per share of Rs.10/-each		-0.96	-0.85
Diluted earnings per share of Rs.10/- each		-0.96	-0.85

Corporate Information and Material 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/-
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Sd/-
Girish Shivaram Gaonkar
Company Secretary & Compliance Officer

Sd/-
Durga Vara Prasada Rao Vinnakota
Chief Financial Officer

CONSOLIDATED CASH FLOW STATEMENT FOR THE YEAR ENDED 31st MARCH, 2026

(Rs In Lakhs)

PARTICULARS	As at 31 March, 2026	As at 31 March, 2025
A. CASH FLOWS FROM OPERATING ACTIVITIES:		
Net profit beforNet profit before taxation, and extraordinary items	-120.00	-116.79
Adjusted for :	-	-
Interest debited to P&L A/c	-	-
Depreciation	49.06	5.71
Interest Income	3.09	-
Deffered Tax	5.32	-
Operating profits before working capital changes	**-68.71**	**-111.07**
Changes in current assets and liabilities	**-**	
Inventories	-24.87	23.74
Trade Receivable	-40.58	-10.31
Other Current Assets	-170.21	-50.87
Current liabilities	61.12	-134.44
Cash generated from operations	**-243.25**	**-282.96**
Income tax paid	1.89	-
Net cash generated from operating activities	**-245.15**	**-282.96**
B. CASH FLOWS FROM INVESTING ACTIVITIES:		
Purchase of fixed assets and change in capital wip	-2.45	-
Long Term Loans and advances	-	-
Investment in Equity Shares	-	-
Net cash used in investing activities	-2.45	-
C. CASH FLOWS FROM FINANCING ACTIVITIES:	**-**	**-**
Secured and Unsecured Loans	-151.08	-
Interest Received	3.09	-
Increase in share Capital	-	415.00
Increase in share warrants	-	273.75
Net cash generated in financing activities	-147.99	688.75
D. Net increase / (decrease) in cash and cash equivalents	**-395.59**	**405.79**
E. Cash and cash equivalents at the beginning of the year	**412.57**	**6.78**
F. Cash and cash equivalents at the end of the year	**16.98**	**412.57**

Corporate Information and Material 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:26219207VYQFYP4365

Place: Hyderabad
Date: 30.05.2026

Sd/-
Bhavani Ajjarapu
DIN : 08331321
Managing Director

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

Sd/-
Girish Shivaram Gaonkar
Company Secretary & Compliance Officer

Sd/-
Durga Vara Prasada Rao Vinnakota
Chief Financial Officer

Consolidated Notes forming part of Financial Statements As At 31.03.2026

Note 2 : Property, Plant & Equipment

(Amount Rs in Lakhs)

Sr. No	Particulars	Gross Block				Depreciaton			Net Block	
		Value as on 01.04.2025	Addition during the year	Deduction during the year	Value as on 31.03.2026	Value as on 01.04.2025	Depreciation during the year	Value as on 31.03.2026	Value as on 31.03.2026	WDV as on 31.03.2025
	Tangible Assets									
1	Furniture & Fixtures	73.66	4.02	2.29	75.39	0.54	6.51	7.05	68.34	73.12
2	Office Equipment	11.58	0.80	4.75	7.64	1.80	0.30	1.51	6.13	9.78
3	Computers & Printers	4.35	1.33	-	5.67	2.01	1.67	3.68	1.99	2.34
4	Buildings	64.48	3.42	-	67.89	0.03	4.28	4.31	63.58	64.45
5	Plant & Machinery	375.10	3.35	-	378.45	19.91	23.88	43.79	334.66	355.19
6	Lease Hold Imporvements	142.63	-	-	142.63	26.93	13.55	40.48	102.16	115.71
7	Out Let LED Name Boads	2.86	-	2.86	-	0.54	0.54	-	-	2.32
8	Out Let LED Name Boads	-	-	-	-	-	-	-	-	-
	Total	**674.66**	**12.91**	**9.90**	**677.68**	**51.77**	**50.74**	**100.82**	**576.85**	**622.90**

Note 3 : Intangible Assets

(Amount Rs in Lakhs)

Sr. No	Particulars	Gross Block				Depreciaton			Net Block	
		Value as on 01.04.2025	Addition during the year	Deduction during the year	Value as on 31.03.2026	Value as on 01.04.2025	Depreciation during the year	Value as on 31.03.2026	Value as on 31.03.2026	WDV as on 31.03.2025
	Intangible Assets									
1	Goodwill	-	488.38	-	488.38	-	-	-	488.38	-
	Total	**-**	**488.38**	**-**	**488.38**	**-**	**-**	**-**	**488.38**	**-**

Note No. 4 Investments

(Amount in Lakhs)

Particulars	As at March 31, 2026	As at March 31,2025
Investment in Rasvat Food Specialities Private Limited	888.72	888.72
Investment in Celest Hospitalities Private Limited	2.60	2.60
Less:		
Investment in Rasvat Food Specialities Private Limited	888.72	888.72
Investment in Celest Hospitalities Private Limited	2.60	2.60
Total	**-**	**-**

Note No. 5 Trade Receivable

(Amount in Lakhs)

Particulars	As at March 31, 2026	As at March 31,2025
Trade Receivable Considered good unsecured	81.19	40.61
Total	**81.19**	**40.61**

Particulars	As at March 31,2026	Trade Receivable Outstanding as at March 31,2026						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	81.19	-	63.96	3.17	-	-	14.06	81.19
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	**81.19**	**-**	**63.96**	**3.17**	**-**	**-**	**-**	**81.19**

Note No. 6 Cash and Cash Equivalents

(Amount in Lakhs)

Particulars	As at March 31, 2026	As at March 31,2025
Balance with Banks		
-on Current Accounts	11.38	3.09
-Time Deposits	-	408.39
Cash on Hand	5.60	1.09
Total	**16.98**	**412.57**

Note No. 7 Other Financial Assets

(Amount in Lakhs)

Particulars	As at March 31, 2026	As at March 31,2025
Other Loans and Advances	1,028.96	619.41
Less:		
Advance to Rasvat Food Specialities Private Limited	133.97	138.22
Advance to Celest Hospitalities Private Limited	270.00	-
Total	**624.99**	**481.19**

Note No. 8 Other Current Assets (Amount in Lakhs)

Particulars	As at March 31, 2026	As at March 31,2025
GST Input	42.26	38.67
Preoperaing Expenses	31.45	31.45
Deposits	69.53	50.76
Other Current Assets	7.33	3.28
Total	**150.57**	**124.16**

Note No. 9 (Amount in Lakhs)

Particulars	As at March 31, 2026	As at March 31,2025
Share Capital :		
a) Authorised share Capital		
2,60,00,000 Equity shares of Rs. 10/- each.	2600.00	2600.00
(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	1353.72
(Previous Year 5,00,000 Equity shares of Rs.10/- each		
Total	**1353.72**	**1353.72**

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, 2026	As at March 31,2025
Opening Balance	1,35,37,241	5,00,000
Issued During the year	-	1,30,37,241
Cancelled during the year	-	-
Closing Balance	**1,35,37,241**	**1,35,37,241**

c) Shareholders' holding more than 5 percent equity shares (Amount in Lakhs)

Particulars	As at 2025-26		As at 2024-25	
	No of Shares	% of Holding	No of Shares	% of Holding
Name of the Shareholder				
Jhansi Sanivarapu	12,50,000	9.23%	12,50,000	9.23%
Vanaja Veeramreddy	12,50,000	9.23%	12,50,000	9.23%

Note No. 9
B.Other Equity

Amount in Lakhs

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**
Changes In Accounting Policy Or Prior Period Errors	-	-	-	-	-	-	-	-
Restated Balance at the beginning of the Current reporting Period	-	-	-	-	-	488.38	-	488.38
Total Comprehensive Income for the Current Year	-	-	-	-	-	-129.92	-	-129.92
Dividends	-	-	-	-	-	-	-	-
Transfer to retained Earnings	-	-	-	-	-	-	-	-
Actuarial gain/(loss) on post-employment benefit obligations, net of tax benefit	-	-	-	-	-	-	-	-
Balance at 31 March 2026	**-**	**-**	**-**	**-**	**-**	**-836.66**	**273.75**	**-74.52**

Note No. 10 Non Controlling Interest

(Amount in Actuals)

Particulars	Amount
a. % NCI ownership Interest	49.00%
b. NCI share in Net Assets	2,57,375.44
c. NCI share in Profit	2,71,054.77
Total NCI (in equity)	**5,28,430.21**

Note No. 12 Long Term Borrowings

(Amount in Lakhs)

Particulars	As at March 31, 2026	As at March 31,2025
Rich N Rich Finance and Holding Ltd	5.12	5.12
Wow Mart Retail Pvt Ltd	245.04	245.04
Other Long Term Borrowings	-	3.84
Unsecured Loan	596.23	477.72
Less:		
Loan from Supra Trends	403.97	138.22
Total	**442.42**	**593.50**

Note No.13 Short Term Borrowings

(Amount in Lakhs)

Particulars	As at March 31, 2026	As at March 31,2025
Short term Borrowings	5.59	5.59
Current Liabilities	1.39	2.39
Other Financial Liabilities	8.83	8.83
Total	**15.81**	**16.81**

Note No.14 Trade Payable

(Amount in Lakhs)

Particulars	As at March 31, 2026	As at March 31,2025
Trade Payables for Goods and Services	119.82	153.21
Creditors for expenses	-	-
Total	**119.82**	**153.21**

Particulars	As at March 31,2026	Trade Payable Outstanding at at March 31,2026					
		Less than 6 Months	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	Total
(i) MSME	-	-	-	-	-	-	-
(ii) Others	119.82	-	112.54	4.87	-	2.41	7.28
(iii) Disputed Dues-MSME	-	-	-	-	-	-	-
(iv) Disputed Dues -Others	-	-	-	-	-	-	-
Total	**119.82**	**-**	**112.54**	**4.87**	**-**	**2.41**	**7.28**

Note No.15 Other Current Financial Liabilities

(Amount in Lakhs)

Particulars	As at March 31, 2026	As at March 31,2025
Audit fee payable	2.00	1.73
Salaries Payable	19.34	-
Other Expenses Payables	62.94	3.68
TDS Payable	1.27	-
Other provisions	17.97	-
Total	**103.52**	**5.41**

Note No.16 Other Current Liabilities

(Amount in Lakhs)

Particulars	As at March 31, 2026	As at March 31,2025
Share Application Money	0.01	0.01
Payable to Celest	-	2.60
Total	**0.01**	**2.61**

Note No.17 Revenue from Operations

(Amount in Lakhs)

Particulars	For the Period Ended March 31,2026	For the Period Ended March 31,2025
Revenue from Operations	1,012.94	9.30
Less: Inter Company Sales	0.45	-
Total	**1,012.94**	**9.30**

Note No.18 Other Income

(Amount in Lakhs)

Particulars	For the Period Ended March 31,2026	For the Period Ended March 31,2025
Interest on TD	3.09	9.48
Other Income	24.92	0.81
Total	**28.01**	**10.28**

Note No.19 Changes in Inventories of Stock in trade

(Amount in Lakhs)

Particulars	For the Period Ended March 31,2026	For the Period Ended March 31,2025
Opening Stock	16.95	40.68
Less: Closing Stock	41.82	16.95
Total	**-24.87**	**23.74**

Note No.20 Employee Benefit Expense

(Amount in Lakhs)

Particulars	For the Period Ended March 31,2026	For the Period Ended March 31,2025
Salaries.allowances and benefits to employees	334.16	25.26
Contribution to Provident fund and other funds	-	-
Managerial Remuneration	-	-
Staff Welfare Expenses	1.34	-
Total	**335.50**	**25.26**

Note No.21 Finance Cost

(Amount in Lakhs)

Particulars	For the Period Ended March 31,2026	For the Period Ended March 31,2025
Bank Charges	2.55	0.02
Total	**2.55**	**0.02**

Note No.22 Other expenses

(Amount in Lakhs)

Particulars	For the Period Ended March 31,2026	For the Period Ended March 31,2025
Statutory Expenses	-	-
Marketing & Sales Commission	105.54	-
Advertisement Expenses	4.27	2.03
Annual Compliance Expenses Listing Fee	-	3.84
Corporate Action Charges	-	0.74
Electricity Charges	4.25	0.37
Office Expenses	127.47	4.10
Professional & Consultancy Charges	12.13	-
Credit Card Charges	-	0.01
Depository Fee	1.20	4.39
Factory Expenses	-	1.30
Transport Charges	2.81	3.44
Crockery and Cultery	1.09	0.01
Share Issue Expenses	1.40	-
Discounts Allowed	2.55	0.54
Gst Late fee	0.11	25.25
Utility Expenses	42.74	-
Generator Services	1.06	0.20
Gas Expenses	51.30	5.00
License & Registration Fees	-	1.45
Insurance Charges	0.25	-
ROC Charges	5.99	0.08
Repairs & Maintenance	6.44	-
Rates & Taxes	0.40	-
Rent	24.90	2.38
Subscription Charges	1.56	1.32
Website Charges	0.46	0.40
Travelling Expenses	4.47	0.72
Other Expenses	10.45	7.86
Guarding Services	-	0.06
MGT - 7 Fee	-	0.03
National Securities Depository Ltd	-	0.00
Pre Operative Expenses	-	-
Pest Management Services	3.07	-
Printing & Stationery	5.90	-
Rounding off	-	-
Payment to Auditor :	-	-
Other Audit Fee	-	-
As Statutory Audit fee	2.00	1.20
Total	**423.78**	**66.69**

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 2026	For the year ended 31 March 2025
a) Audit fees	**2.00**	**1.20**
b) Other charges	-	-
Taxation matters	-	-
Other matters	-	-
c) Reimbursement of out of pocket expenses	-	-
Total	**2.00**	**1.20**

1.3 Earnings per Share

(Rs in Lakhs)

Particulars		For the year ended 31 March 2026	For the year ended 31 March 2025
Earnings			
	Profit attributable to equity holders	**(129.92)**	**(115.45)**
Shares			
	Number of shares at the beginning of the year	1,35,37,241	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	1,35,37,241
	Weighted average number of equity shares outstanding during the year - Basic	**1,35,37,241**	**1,35,37,241**
	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**	**1,35,37,241**
	Earnings per share of par value Rs.10/- - Basic (RS ₹)	(0.96)	(0.85)
	Earnings per share of par value Rs.10/- - Diluted (RS ₹)	(0.96)	(0.85)

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	Bhavani Ajjarapu	Managing Director
2	Koppuravuri Naga Venkata Shyam Anirudh	Whole-time director
3	Durga Vara Prasada Rao Vinnakota	CFO
4	Savithri Penumarthi	Director
5	Sridhar Seshadri Gundavarapu	Director
6	Raghavendra Kumar Koduganti	Director
7	Girish Shivaram Gaonkar	Company Secretary
8	Rasvat Food Specialities Private Limited	Wholly Owned Subsidiary
9	Celest Hospitalities Private Limited	Subsidiary

The following is a summary of significant related party transactions:

Particulars	For the year ended 31 March 2026	For the year ended 31 March 2025
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	403.97	138.22
TOTAL	**403.97**	**138.22**

1.5 Earnings/expenditure in foreign currency:

Expenditure in Foreign currency:

Particulars	For the year ended 31 March 2026	For the year ended 31 March 2025
Purchase of Intangible Assets	-	-
Professional Fees	-	-
Other expenses	-	-
Total		- -

Earnings in Foreign currency:

Particulars	For the year ended 31 March 2026	For the year ended 31 March 2025
FOB Value of Exports	-	-
Dividend	-	-
Total	**-**	**-**

1.6 Segment Reporting:

The Company concluded that there is only one operating segment i.e., Restaurant and Food Services. 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	
	2026	2025
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	
	2026	2025
Profit before income taxes	(120.00)	(116.79)
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	
	2026	2025
Deferred tax assets/(liabilities)		
Property, plant and equipment	5.82	0.01
Net deferred tax assets/(liabilities)	**5.82**	**0.01**

d. Movement in deferred tax assets and liabilities during the year ended 31st March 2026

(Rs in Lakhs)

Particulars	As at 1st April 2025	Recognized in statement of profit and loss	Recognized in equity	As at 31st March 2026
Deferred tax assets/(liabilities)				
Property, plant and equipment	3.51	11.2	-	14.71
Net deferred tax assets/(liabilities)				

1.8 Investments:

Investments consist of investments in equity shares.

The details of such investments as of 31st March 2026 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 26**	**Mar 25**	**Mar 26**	**Mar 25**
Financial assets				
Cash and cash equivalents	16.98	412.57	16.98	412.57
Trade receivables	81.19	40.61	81.19	40.61
Other financial assets	624.99	481.19	624.99	481.19
Total	**723.16**	**934.37**	**723.16**	**934.37**
Financial liabilities				
Borrowings	442.42	593.50	442.42	593.50
Total	**442.42**	**593.50**	**442.42**	**593.50**

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

Sd/-
Rama Rao Talluri
Partner
M No. 219207
UDIN:26219207VYQFYP4365

Place: Hyderabad
Date: 30.05.2026

Sd/-
Bhavani Ajjarapu
DIN : 08331321
Managing Director

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

Sd/-
Girish Shivaram Gaonkar
Company Secretary & Compliance Officer

Sd/-
Durga Vara Prasada Rao Vinnakota
Chief Financial 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 Restaurant and Food Services and also services incidental there to. The Company is a public limited company incorporated and domiciled in India and has its registered office at Kukatpally, Hyderabad, Telangana. The Company has its primary listings on the BSE Limited. 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 Ltd (the "Company" or "Parent")** and its subsidiaries (collectively referred to as the "Group") as at and for the year ended 31st March 2026.

Control is achieved when the Group:

- Has power over the investee;
- Is exposed, or has rights, to variable returns from its involvement with the investee; and
- 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:

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

- It is expected to be settled in the Company's normal operating cycle;
- It is held primarily for the purpose of being traded;
- It is due to be settled within twelve months after the reporting date; or
- 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 temporarydifferences 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:26219207VYQFYP4365

Place: Hyderabad
Date: 30.05.2026

Sd/-
Bhavani Ajjarapu
DIN : 08331321
Managing Director

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

Sd/-
Girish Shivaram Gaonkar
Company Secretary & Compliance Officer

Sd/-
Durga Vara Prasada Rao Vinnakota
Chief Financial Officer

LEFT BLANK

SUPRA TRENDS LIMITED

CIN: L56100TG1987PLC007120

Regd. Office: Plot No 356, 3-6-39/1, Rd Number 8, Vivekananda Nagar, Kukatpally, Hyderabad, Telangana, 500072

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 39th Annual General Meeting of the Members of Supra Trends Limited will be held on Wednesday, September 30, 2026 at 10.30 A.M at 2nd Floor, 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)

LEFT BLANK

SUPRA TRENDS LIMITED

CIN: L56100TG1987PLC007120

Regd. Office: Plot No 356, 3-6-39/1, Rd Number 8, Vivekananda Nagar, Kukatpally, Hyderabad, Telangana, 500072

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	Plot No 356, 3-6-39/1, Rd Number 8, Vivekananda Nagar, Kukatpally, Hyderabad, Telangana, 500072
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 39th Annual General Meeting of the Members of Supra Trends Limited will be held on Wednesday, September 30, 2026 at 10.30 A.M at 2nd Floor, 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, 2026 together with the Reports of the Board of Directors and the Auditors thereon; and the Audited Consolidated Financial Statements of the Company for the financial year ended March 31, 2026 together with the Report of the Auditors thereon.
2.	To appoint Mr. Koppuravuri Naga Venkata Shyam Anirudh (DIN: 08644720) who retires by rotation as a Director and in this regard to consider and if thought fit to pass the following resolution as an Ordinary Resolution:
3.	Approval of appointment of Statutory Auditors to fill the Casual vacancy.
4.	To re-appoint M/s. SNMR & Associates, Chartered Accountants, (Firm Registration No. 014168S) as Statutory Auditors of the Company.
5.	To consider and approve enhancement in overall Borrowing Limits of the Company
6.	To consider and approve Creation of security on assets of the Company.

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: Plot No 356 ,3-6-39/1, Rd Number 8, Vivekananda Nagar, Kukatpally, Hyderabad, Telangana, 500072

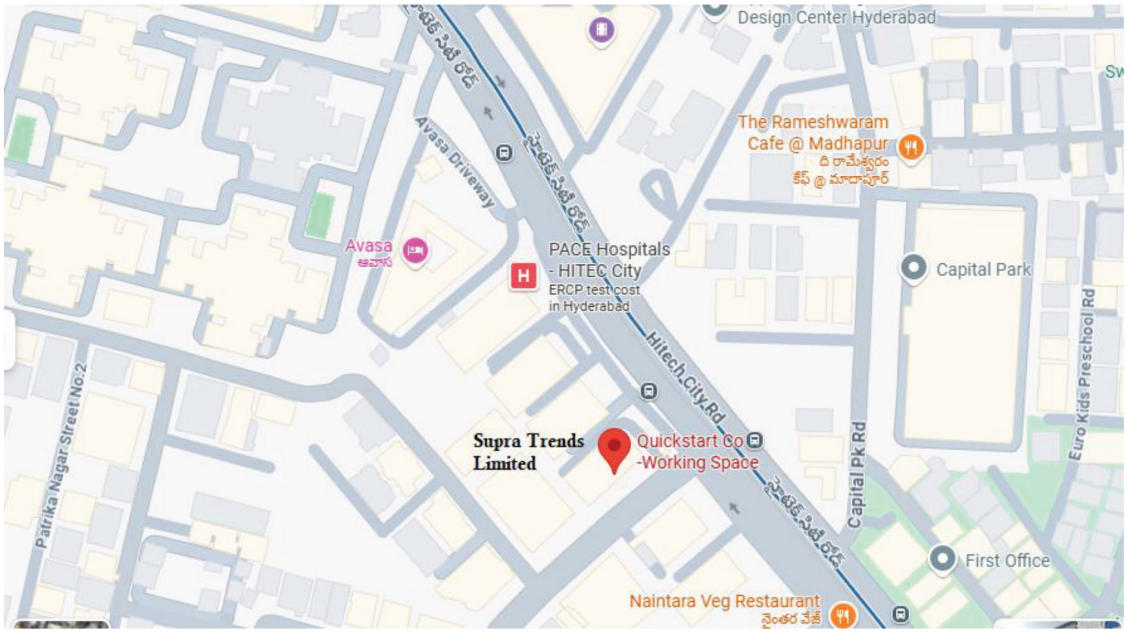
BALLOT PAPER

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, 2026 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, 2026 together with the Report of the Auditors thereon.		
2.	To appoint Mr. Koppuravuri Naga Venkata Shyam Anirudh (DIN: 08644720) who retires by rotation as a Director and in this regard to consider and if thought fit to pass the following resolution as an Ordinary Resolution:		
3.	Approval of appointment of Statutory Auditors to fill the Casual vacancy.		
4.	To re-appoint M/s. SNMR & Associates, Chartered Accountants, (Firm Registration No. 014168S) as Statutory Auditors of the Company.		
5.	To consider and approve enhancement in overall Borrowing Limits of the Company		
6.	To consider and approve Creation of security on assets of the Company.		

Place: Hyderabad
Date: September 30, 2026

(Signature of the shareholder*)

39th ANNUAL GENERAL MEETING ROUTE MAP