

Supra Industrial Resources Limited

CIN: L65999DL1985PLC019987

REGD. OFFICE:
1212, Hemkund Chambers,
89, Nehru Place, New Delhi-110019
Tel: +91- 9594924487
Email: supral985@gmail.com
suprairl1985@gmail.com

Date: 30.05.2025

To
Head Listing & Compliance
Metropolitan Stock Exchange of India Limited
Building A, Unit 205(A), 2nd Floor
Piramal Agastya Corporate Park
Kamani Junction, LBS Road
Kurla (West), Mumbai – 400070

SYMBOL: SUPRAIND

Sub: Outcome of the Board Meeting held on 30.05.2025.

Dear Sir/Madam

In terms of Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we would like to inform you that the Board of Directors have its meeting held today i.e. 30.05.2025, has approved the Audited Financial Results (Standalone and Consolidated) for the Quarter & Year ended on 31.03.2025.

The Meeting of the Board of Directors commenced at 05:00 P.M and concluded at 06:15 P.M.

The same is available on the website of the Company at <https://supraindustrialresources.in/>

You are requested to kindly take the information on record and acknowledge.

Thanking You

For Supra Industrial Resources Limited

Pooja Ramji Shukla
(Additional Director)
DIN: 10811012

CA NAVEEN MEHTA

B.COM, FCA

Email-navcenmehtainus.yahoo.com

+91-9969752195



SHWETA JAIN & CO.

CHARTERED ACCOUNTANTS

HO-G/007 Om Sai Enclave

Near Gracious School

Poonam Sagar Complex, Mira

Road(E), Thane-MH

Independent Auditor's Report on Audit of the Standalone Financial Results for the Half year and year ended 31st March 2025 of **Supra Industrial Resources Limited**, (Formerly known as **Supra Industrial Resources Limited**) ("the Company") Pursuant to the requirements of Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

INDEPENDENT AUDITOR'S REPORT

TO,
THE MEMBERS OF
SUPRA INDUSTRIAL RESOURCES LIMITED,
NEW DELHI

Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the accompanying financial statements of **Supra Industrial Resources Limited**, ("the Company"), which comprise the Balance Sheet as at March 31, 2025, the Statement of Profit and Loss 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 standalone 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 Company as at March 31, 2025, the profit and 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 standalone 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 Standalone 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 standalone financial statements under the provisions of the Act and the Rules made thereunder, 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 standalone financial statements.

B O:-118-Chetak Marg, Near Hotel Ashish Palace, Udaipur (Raj)-313001

B O:-No B4/1104 L & T South City, Arekere Mico Layout, Bannerghatta Road, Bengaluru,560076

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the standalone financial statements of the current period. These matters were addressed in the context of our audit of the standalone financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined the matters described below to be the key audit matters to be communicated in our report.

There are no any Reportable Key Audit Matters.

Information Other than the Standalone 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 standalone financial statements and our auditor's report thereon.

Our opinion on the standalone financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the standalone financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone 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 no any 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 Standalone 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 standalone financial statements that give a true and fair view of the financial position, financial performance, total comprehensive income, changes in equity and cash flows of the Company in accordance with the Ind AS and other accounting principles generally accepted in India. 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 standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone 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 Standalone Financial Statements

Our objectives are to obtain reasonable assurance about whether the standalone financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial statements.

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 standalone 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 standalone 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 standalone financial statements, including the disclosures, and whether the standalone financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the standalone 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 most significance in the audit of the standalone 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 communicated 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 Act, based on our audit we report that:

- a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
- c) The Balance Sheet, the Statement of Profit and Loss including Other Comprehensive Income, Statement of Changes in Equity and the Statement of Cash Flow dealt with by this Report are in agreement with the relevant books of account.
- d) In our opinion, the aforesaid standalone financial statements comply with the Ind AS specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- e) On the basis of the written representations received from the directors as on March 31, 2025 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2025 from being appointed as a director in terms of Section 164 (2) of the Act.
- 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". Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls over financial reporting.
- g) With respect to the matter to be included in the Auditor's Report under section 197(16), In our opinion and according to the information and explanations given to us, the remuneration paid by the Company to its directors during the current year is in accordance with the provisions of section 197 of the Act. The remuneration paid to any director is not in excess of the limit laid down under section 197 of the Act. The Ministry of Corporate Affairs has not prescribed other details under section 197(16) which are required to be commented upon by us.
- h) 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, as amended in our opinion and to the best of our information and according to the explanations given to us:
 - i. The Company has no pending litigations on its financial position in its standalone financial statements.

- ii. The Company has made provision, as required under the applicable law or accounting standards, for material foreseeable losses, if any, on long-term contracts including derivative contracts.
- iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
- iv. (a) The management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(b) The management has represented, that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and

(c) Based on such audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material mis-statement.

- v. No dividend have been declared or paid during the year by the company.
- vi. Based on our examination which included test checks, the company has used an accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility and the same has operated from 07.02.2025 as the company migrated to new software having audit trail feature from that date. Further, during the course of our audit we did not come across any instance of audit trail feature being tampered with.

2. As required by the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government in terms of Section 143(11) of the Act, we give in "Annexure B" a statement on the matters specified in paragraphs 3 and 4 of the Order.

3. As required by the Non-Banking Financial Companies Auditor's Report (Reserve Bank) Directions 2008, issued by Reserve Bank of India and on the basis of books and records of the company and the information provided to us during the course of audit, we place our observations on the matters specified in Paragraph 3 and 4 of the aforementioned directions.

- A. (i) The Company is registered as a NBFC with Reserve Bank of India as required U/s 45-A of the Reserve Bank of India Act, 1934 and the Certificate of Registration

granted on 31.03.1998 vide COR No.14.00608 under category-B as a Non-Deposit Taking Company.

B. As the Company is not accepting/holding public deposits, clause 'B' of paragraph 3 of the NBFC Auditor's Report (Reserve Bank) Directions 2008 is not applicable to the company.

C. (i) The Board of Directors has passed a resolution for the non-acceptance of any Public Deposits.

(ii) The Company has not accepted any Public Deposits during the relevant year.

(iii) The Company has complied with the prudential norms relating to income recognition, accounting standards, asset classification and provisioning for bad and doubtful debts as applicable to it in terms of Non-Banking Financial (Non- Deposit Accepting or Holding) Companies Prudential Norms (Reserve Bank) Directions, 2007

D. The clause "company engaged in the business of non-banking financial institution not required to hold CoR subject to certain conditions" is not applicable.

For M/s Shweta Jain & Co.

Chartered Accountants



FRN No : 12767W

UDIN: 25078177BMLAHU8669

Place : Mumbai

Date: 30/05/2025

ANNEXURE "A" TO THE INDEPENDENT AUDITOR'S REPORT

(Referred to in paragraph 1(f) under 'Report on Other Legal and Regulatory Requirements' section of our report to the Members of **Supra Industrial Resources 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 INDUSTRIAL RESOURCES LIMITED**, ("the Company") as of March 31, 2025 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Board of Directors of the Company is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to respective company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditor's Responsibility

Our responsibility is to express an opinion on the internal financial controls over financial reporting of the Company based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") issued by the Institute of Chartered Accountants of India and the Standards on Auditing prescribed under Section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained, is sufficient and appropriate to provide a basis for our audit opinion on the internal financial controls system over financial reporting of the Company.

Meaning of Internal Financial Controls Over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control 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 an authorized of management and directors of the company; and
- (3) provide reasonable assurance regarding prevention or timely detection of an authorized 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, to the best of our information and according to the explanations given to us, 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 March 31, 2022, 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 M/s Shweta Jain & Co.

Chartered Accountants



M. No. 1178177

FRN No : 127673W

UDIN: 25078177BMLAHU8669

Place : Mumbai

Date: 30/05/2025

ANNEXURE 'B' TO THE INDEPENDENT AUDITOR'S REPORT

(Referred to in paragraph 2 under 'Report on Other Legal and Regulatory Requirements' section of our report to the Members of **Supra Industrial Resources Limited**, of even date)

- i. In respect of the Company's Property, Plant and Equipment:
 - (a) The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipments.
 - (b) The Company has a program of verification to cover all the items of fixed assets in a phased manner which, in our opinion, is reasonable having regard to the size of the Company and the nature of its assets. Pursuant to the program, certain fixed assets were physically verified by the management during the year. According to the information and explanations given to us, no material discrepancies were noticed on such verification.
 - (c) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the title deeds of immovable properties (other than immovable properties where the Company is the lessee and the leases agreements are duly executed in favour of the lessee) disclosed in the standalone financial statements are held in the name of the Company.
 - (d) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not revalued its Property, Plant and Equipment (including Right of Use assets) or intangible assets or both during the year.
 - (e) According to information and explanations given to us and on the basis of our examination of the records of the Company, there are no proceedings initiated or pending against the Company for holding any benami property under the Prohibition of Benami Property Transactions Act, 1988 and rules made thereunder.
- ii. The Company is in the business of Non-Banking Finance and have only Shares in demat Form, but due to market value of share became negligible, the management decided to w/off the same.
- iii. According to the information and explanations given to us, the Company has taken unsecured loans from one bodies corporate, covered in the register maintained under section 189 of the Companies Act, 2013,

in respect of which:

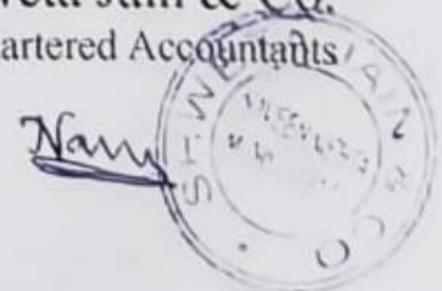
- (a) The terms and conditions of the grant of such loans are, in our opinion, prima facie, not prejudicial to the Company's interest.

- (b) The schedule of repayment of principal and payment of interest has been stipulated and repayments or receipts of principal amounts and interest have been regular as per stipulations.
- (c) There is no overdue amount remaining outstanding as at the year-end.
- iv. In our opinion and according to the information and explanations given to us, the Company has complied with the provisions of Sections 185 and 186 of the Act in respect of grant of loans, making investments and providing guarantees and securities, as applicable.
- v. According to the information and explanations given to us, the Company has not accepted any deposit during the year and accordingly the compliance with Section 73 to 76 of the Act is not applicable. In respect of unclaimed deposits, the Company has complied with the provisions of Sections 73 to 76 or any other relevant provisions of the Act. According to the information and explanations given to us, no order has been passed by the Company Law Board or the National Company Law Tribunal or the Reserve Bank of India or any Court or any other tribunal on the Company.
- vi. The maintenance of cost records has not been specified by the Central Government under section 148(1) of the Companies Act, 2013 for the business activities carried out by the Company. Thus reporting under clause 3(vi) of the order is not applicable to the Company.
- vii. According to the information and explanations given to us, in respect of statutory dues:
- (a) The Company is regular in depositing undisputed statutory dues including Goods and Services Tax, provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues, as applicable, with the appropriate authorities. Further, no undisputed amounts payable in respect thereof were outstanding at the year-end for a period of more than six months from the date they became payable.
- (b) There are no dues in respect of Goods and Services Tax, provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues that have not been deposited with the appropriate authorities on account of any dispute.
- viii. According to the information and explanation given to us, company has no transactions, not recorded in the books of account have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961);
- ix. (a) In our opinion, the company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender during the year;
- (b) Company is not declared wilful defaulter by any bank or financial institution or other lender;
- (c) According to the information and explanation given to us, term loans were applied for the purpose for which the loans were obtained;
- (d) According to the information and explanation given to us, funds raised on short term basis have not been utilised for long term purposes;

- (e) According to the information and explanation given to us, the company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures;
- (f) According to the information and explanation given to us, the company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies;
- (x) (a) The Company has not raised moneys by way of initial public offer or further public offer (including debt instruments) during the year,
- (b) According to the information and explanation given to us, the Company has not made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year
- (xi) (a) Based on examination of the books and records of the Company and according to the information and explanations given to us, considering the principles of materiality outlined in Standards on Auditing, we report that no fraud by the Company or on the Company has been noticed or reported during the course of the audit.
- (b) According to the information and explanations given to us, no report under subsection (12) of Section 143 of the Companies Act, 2013 has been filed by the auditors in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government.
- (c) We have taken into consideration the whistle blower complaints received by the Company during the year while determining the nature, timing and extent of our audit procedures.
- (xii) According to the information and explanations given to us, the Company is not a Nidhi Company. Accordingly, clause 3(xii) of the Order is not applicable.
- (xiii) In our opinion and according to the information and explanations given to us, the transactions with related parties are in compliance with Section 177 and 188 of the Act, where applicable, and the details of the related party transactions have been disclosed in the financial statements as required by the applicable accounting standards.
- (xiv) (a) Based on information and explanations provided to us and our audit procedures, the company has appointed an internal auditor of its business;
- (b) *Till the date of our audit report, we have not provided report of internal auditor to comment upon.*
- (xv) In our opinion and according to the information and explanations given to us, the Company has not entered into any non-cash transactions with its directors or persons connected to its directors and hence, provisions of Section 192 of the Act are not applicable to the Company.

- (b) The Company is not carried on any fresh Non-Banking Financial or Housing Finance activities (NBFC or HFC) during the our Audit Period.
- (c) The company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India, accordingly the provisions of sub-clause (c) and (d) of clause 3(xvi) of the Order are not applicable;
- (xvii) The Company has incurred cash losses in the current year Rs. 1,81,377/- in compression to the immediately preceding financial year Rs. 7,06,436/-. Here it is relevant that we have considered only amount written off of Rs. 3,65,930/- amounts, for arriving cash loss.
- (xviii) There has been no resignation of the statutory auditors during the year. Accordingly, clause 3(xviii) of the Order is not applicable.
- (xix) According to the information and verbal explanations given to us and on the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying to the financial statements, our knowledge of the board of directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report that the company is not 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.
- We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due. At the end of financial year liability towards outsiders got increased and recovery from borrowers is not certain or time bounded hence we are not able to comment upon material uncertainty towards discharge of liabilities which become due in future.
- (xx) In our opinion and according to the information and explanations given to us, there is no unspent amount under sub-section (5) of Section 135 of the Act pursuant to any project. Accordingly, clauses 3(xx)(a) and 3(xx)(b) of the Order are not applicable.
- (xxi) The reporting under clause (xxi) is not applicable in respect of audit of standalone financial statements of the Company. Accordingly, no comment has been included in respect of said clause under this report.

For M/s Shweta Jain & Co.
Chartered Accountants



M. No: 078177

FRN No :127673W
UDIN: 25078177BMLAHU8669

Place: Mumbai
Date:30/05/2025

Supra Industrial Resources Ltd.

CIN:L65999DL1985PLC019987

REGD. OFFICE:
1212, Hemkunt Chamber,
89, Nehru Place, New Delhi-110019
Tel: 011-26423911, 41608996
Email: supra1985@gmail.com
supraexchange.com@gmail.com

Audited Standalone Financials Results for the Quarter Ended March 2025

Particulars	Quarter Ended			Year Ended	
	31-03-2025	31-12-2024	31-03-2024	31-03-2025	31-03-2024
	Audited	Unaudited	Audited	Audited	Audited
Income					
Revenue from Operation	0.91	0.91	0	-	3.54
Other Income	2.73	-	5	3.64	3.67
Total Income	3.64	0.91	4.53	3.64	7.21
Expenses					
Cost of Material Consumed	-	-	-	-	-
Purchase of Stock in Trade	-	-	-	-	-
Changes of Inventories	-	-	-	-	-
Excise duty on sales	-	-	-	-	-
Employee Benefit Expenses	0.39	0.56	0.39	0.95	2.22
Finance Cost	-	0.30	-	0.30	1.18
Depreciation	-	-	-	-	-
Selling and Distribution Expenses	-	-	-	-	-
Other Expenses	0.67	0.51	0.74	1.18	1.97
Total Expenses	1.06	1.37	1.13	2.43	5.37
Profit before exceptional, extraordinary items and tax	2.58	-0.46	3.40	1.21	1.84
Exceptional Items	-	-	-	-	-
Profit before extraordinary items and tax	2.58	-0.46	3.40	1.21	1.84
Extraordinary Items	-	-	-	-	-
Profit before tax	2.58	-0.46	3.40	1.21	1.84
Tax					
Current Tax	-	-	-	-	-
Defferd Tax	-	-	-	-	-
Total Tax Expenses	-	-	-	-	-
Profit after tax from continuing Operation	2.58	-0.46	3.40	1.21	1.84
Profit from discontinuing operation	-	-	-	-	-
Tax on discontinuing operation	-	-	-	-	-

Supra Industrial Resources Ltd.

CIN:L65999DL1985PLC019987

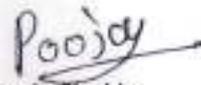
REGD. OFFICE:
1212, Hemkunt Chamber,
89, Nehru Place, New Delhi-110019
Tel: 011-26423911, 41608996
Email: supra1985@gmail.com
supraexchange.com@gmail.com

Net Profit from discontinuing operation	-	-	-	-	-
Total Profit for the Period	2.58	-0.46	3.40	1.21	1.84

The above Financials Statements have been approved by the Board of Directors in their meeting held on 30/05/2025.

Date 30/05/2025

For Supra Industrial Resources Limited



Pooja Shukla
Director
DIN 10811012

Supra Industrial Resources Ltd.

CIN:L65999DL1985PLC019987

REGD. OFFICE:
1212, Hemkunt Chamber,
89, Nehru Place, New Delhi-110019
Tel: 011-26423911, 41608996
Email: supra1985@gmail.com
supraexchange.com@gmail.com

Assets and Liability Statement 31.03.2025

Rs in Lakh

Particulars	As At 31-03-2025	As at 31-03-2024
Equity and Liabilities		
Shareholders Fund		
A Share Capital	25.00	25.00
B Reverse and Surplus	0.24	1.45
Non Current Liabilities	-	-
A Long Term Borrowings	-	16.04
B Deffered Tax Liability (Net)	-	-
C Other Long Term Liabilites	-	-
D Long Term Provisions	-	0.13
Current Liabilities	-	-
A Short Term Borrowings	-	-
B Trade Payables	-	-
C Other Current Liabilities	-	3.30
D Short Term Provisions	-	-
Total	24.76	43.02
Assets		
Non Current Assets	-	-
A Fixed Assets	-	-
i. Property , plant and equipment	0.02	0.02
II Intangible Assets	-	-

Supra Industrial Resources Ltd.

CIN:L65999DL1985PLC019987

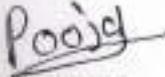
REGD. OFFICE:
1212, Hemkunt Chamber,
89, Nehru Place, New Delhi-110019
Tel: 011-26423911, 41608996
Email: supra1985@gmail.com
supraexchange.com@gmail.com

III Capital Work in Progress	-	-
IV Intangible assets under development	-	-
B Non Current Investment	-	-
C Defferd Tax Assets (Net)	-	-
D Long Term Loans and Advances	-	42.52
E Other Non Current Assets	0.73	-
Current Assets		
A Current Investment	-	-
B Inventories	-	-
C Trade Receivables	-	-
D Cash and Cash Equivalents	5.40	0.12
E Short term loans and advances	18.60	0.35
F Other Current Assets	-	-
Total	24.76	43.02

The above Financials Statements have been approved by the Board of Directors in their meeting held on 30/05/2025.

Date 30/05/2025

For Supra Industrial Resources Limited


Pooja Shukla
Director
DIN 10811012

Supra Industrial Resources Ltd.

CIN:L65999DL1985PLC019987

REGD. OFFICE:
1212, Hemkunt Chamber,
89, Nehru Place, New Delhi-110019
Tel: 011-26423911, 41608996
Email: supra1985@gmail.com
supraexchange.com@gmail.com

Cash Flow Statement for the year ended 31st march 2025

Supra Industrial Resources Limited, New Delhi			
Cash Flow Statement for the year ended 31st March, 2025			
	Particulars	Year ended	Year ended
		31.03.2025	31.03.2024
		Rs.	Rs.
A.	CASH FLOW FROM OPERATING ACTIVITIES		
	Profit Before Tax	1,21,223	1,84,793
	Adjustments for :		
	Depreciation	-	-
	(Loss)/Gain on sale of assets (Net)	-	-
	Liabilities /Provisions no longer required written back		-
	Foreign Exchange (Gain)/Loss		-
	Interest Received on Fixed Deposit	-	-
	Operating Profit before Working Capital Changes	1,21,223	1,83,837
	Adjustments for :		
	Trade Receivable	-	
	Short Term Loans and Advances	23,53,626	-3,20,722
	Other Current Assets	-	
	Long Term Loans and Advances	16,16,573	1,21,768
	Other Non Current Assets	-	
	TDS Receivable	-	
	Trade Payables	-	
	Other Current Liabilities	-	
	Short Term Provisions	-3,30,344	
	Long Term Provisions	-	
	Cash Generated from Operations	5,27,932	-15,117
	Income Tax payment	-	-

Supra Industrial Resources Ltd.

CIN:L65999DL1985PLC019987

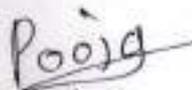
REGD. OFFICE:
1212, Hemkunt Chamber,
89, Nehru Place, New Delhi-110019
Tel: 011-26423911, 41608996
Email: supra1985@gmail.com
supraexchange.com@gmail.com

	Net Cash generated from Operating Activities	5,27,932	-15,117
B.	CASH FLOWS FROM INVESTING ACTIVITIES		
	Acquisition of Plant,Property and Equipments	-	-
	Deletion of Plant,Property and Equipments	-	-
	Interest received on Fixed Deposit	-	-
	Net Cash used in Investing Activities	-	-
C.	CASH FLOWS FROM FINANCING ACTIVITIES		
	Dividend Paid	-	-
	Tax on Dividend	-	-
	Net Cash used in Financing Activities	-	-
	Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)	5,27,932	-15,117
	Cash and Cash Equivalents at 1st April	12,363	27,480
	Cash and Cash Equivalents as at 31st March	5,40,295	12,363

The above Financials Statements have been approved by the Board of Directors in their meeting held on 30/05/2025.

Date 30/05/2025

For Supra Industrial Resources Limited


Pooja Shukla
Director
DIN 10811012

Supra Industrial Resources Limited

CIN: L65999DL1985PLC019987

REGD. OFFICE:

1212, Hemkund Chambers,
89, Nehru Place, New Delhi-110019

Tel: +91- 9594924487

Email: supral985@gmail.com

suprairl1985@gmail.com

Date: 30.05.2025

To
Head Listing & Compliance
Metropolitan Stock Exchange of India Limited
Building A, Unit 205(A), 2nd Floor
Piramal Agastya Corporate Park
Kamani Junction, LBS Road
Kurla (West), Mumbai – 400070

SYMBOL: SUPRAIND

Subject: Declaration for unmodified opinion in the Auditors' Report under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015

Dear Sir / Madam,

I, Pooja Ramji Shukla, Additional Director of Supra Industrial Resources Limited do hereby declare that in accordance with Regulation 33(3)(d) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, the Statutory Auditors of the Company, M/s. Shweta Jain & Co., Chartered Accountants (Firm Registration No. 127673W, have issued the Audit Report with an unmodified opinion on Audited Financial Results of the Company for the financial year ended 31' March, 2025.

You are requested to kindly take the information on record and acknowledge.

Thanking You

For Supra Industrial Resources Limited

Pooja Ramji Shukla
(Additional Director)
DIN: 10811012