



A. D. Bhate & Co.

Chartered Accountants

Amod D. Bhate

B. Com., FCA

112-113, Kohinoor Arcade, Nigdi Main Chowk,
Sector - 24, PCNT, Pune - 411044.

Mobile : +91 9822116601

Phone : 02066301901

Email : adbhat@gmail.com

1st September 2023

The Board of Directors,
Trimurty Utility Services Private Limited
Address: Office 120/121, Building No. A,
Jai Ganesh Vision, Akurdi, Pune Maharashtra
India - 411 035

Sub.: Consent to Act as Statutory Auditor of Trimurty Utility Services Private Limited.

Dear Sir,

We hereby give our consent and have no objection for being appointed as the Statutory Auditor of Trimurty Utility Services Private Limited subject to condition that, ratified in the annual general meeting of the Company till the conclusion of the next annual general meeting to be held in the year 2024, pursuant to the provisions of Section 139 of The Companies Act, 2013.

Further we declare that we are eligible for appointment and are not disqualified for this appointment and certificate to this effect is enclosed to this letter.

Thanking you,

Yours truly,

For M/s. A D Bhate and Co.
Chartered Accountants
(Firm Regn. No. 125519W)

CA. Amod Bhate
Proprietor
(Membership No. 117625)





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CERTIFICATE

(Pursuant to the provisions of the Indian Companies Act, 2013 and the rule 3 of the Chapter X)

We, M/s. A D Bhate and Co., Chartered Accountants, the Statutory Auditors of the Company, Trimurty Utility Services Private Limited, Company registered under the Companies Act, 1956, hereby state and declare that -

1. Our firm is eligible for appointment and is not disqualified for appointment under the act, the Chartered Accountants Act, 1949 and the rules or regulations made thereunder;
2. The proposed appointment is as per the term provided under the Act;
3. The proposed appointment is within the limits laid down by or under the authority of the Act;
4. There is no proceeding against the auditor or audit firm or any partner of the audit firm pending with respect to professional matters of conduct.

For M/s. A D Bhate and Co.
Chartered Accountants
(Firm Regn. No. 125519W)

CA. Amod Bhate
Proprietor
(Membership No. 117625)



Date: 01.09.2023



A. D. Bhate & Co.

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INDEPENDENT AUDITOR'S REPORT

To The Members of,
Trimurty Utility Services Private Limited,

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of **Trimurty Utility Services Private Limited** ("the Company"), which comprise the balance sheet as at 31st March 2023, and the statement of profit and loss, for the year then ended, and notes to the financial statements, including a summary of 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 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, 2023, and its Profit for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. 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 together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Information Other than the Financial Statements and Auditor's Report Thereon

The Company's Board of Directors is responsible for the other information.

Our opinion on the 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 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 in the 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.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making 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, the Board of Directors 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 the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole 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 financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We are 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 control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, 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.

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 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.

Emphasis of Matter

We draw attention to the following matters in the Notes to the financial statements:

(a) In Note No xii = Cash and Cash Equivalents:

- (i) Cash amount is reasonably high.
- (ii) We recommend to keeping it minimum.
- (iii) Cash Balance is not physically verified.

(b) In Note No xiii = Trade Receivables and Trade Payables:

Trade Receivables and Trade Payables balances 3rd Party verification not received. Our opinion is not modified in respect of these matters.



Report on Other Legal and Regulatory Requirements

1. As required by Section 143(3) of the Act, we report that:

(a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

(b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books

(c) The Balance Sheet, the Statement of Profit and Loss, dealt with by this Report are in agreement with the books of account

(d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.

(e) On the basis of the written representations received from the directors as on 31st March, 2023 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2023 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".

(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, in our opinion and to the best of our information and according to the explanations given to us:

- i. *The Company does not have any pending litigations which would impact its financial position*
- ii. *The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.*
- iii. *there were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.*

PLACE : PUNE

DATED : 01/09/2023

UDIN : 23117625BG7OSK7514

For A.D.BHATE & CO.
CHARTERED ACCOUNTANTS

CA. Amod D Bhate
Proprietor
Membership No. 117625
Firm No: 125519W



ANNEXURE "A" TO THE INDEPENDENT AUDITORS' REPORT

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013

We have audited the internal financial controls over financial reporting of **Trimurty Utility Services Private Limited** as of 31 March 2023 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 Company's management 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 ('ICAI'). 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 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.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting 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") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. 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 Company's internal financial controls system over financial reporting.



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 authorisations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised 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 2023, 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.

PLACE : PUNE

For A.D.BHATE & CO.
CHARTERED ACCOUNTANTS

DATED : 01/09/2023
UDIN : 23117625BGTOSK7514



CA. Amod D Bhate
Proprietor
Membership No. 117625
Firm No: 125519W



A. D. Bhate & Co.
Chartered Accountants
112-113, Nigdi Main Chowk., Kohnoor Arcade, Pune 411044

Annexure to the Independent Auditors' Report

The Annexure referred to in our Independent Auditors' Report to the members of the Company on the standalone financial statements for the year ended 31 March 2023, we report that:

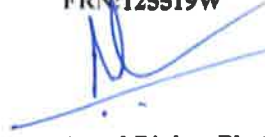
- (a) The company has maintained proper records showing full particulars, including quantitative details and situation of its fixed assets.
- (b) As explained to us, fixed assets have been physically verified by the management at reasonable intervals; no material discrepancies were noticed on such verification.
- (c) The title deeds of immovable properties are held in the name of the company.
- (ii) As explained to us, inventories have been physically verified during the year by the management at reasonable intervals. No material discrepancy was noticed on physical verification of stocks by the management as compared to book records.
- (iii)
 - (a) The terms and conditions of the grant of such loans are not prejudicial to the company interest;
 - (b) The schedule of repayment of principal and payment of interest has been stipulated and in such cases the borrowers have been regular in repayment of principal and interest.
 - (c) There are no overdue amounts in respect of the loans granted to the parties listed in the register maintained under section 189 of the Act.
- (iv) In respect of loans, investments, guarantees, and security, provisions of section 185 and 186 of the Companies Act, 2013 have been complied with.
- (v) The company has not accepted any deposits from the public covered under sections 73 to 76 of the Companies Act, 2013.
- (vi) As per information
 - (a) According to the records of the company, undisputed statutory dues including Provident Fund, Investor Education and Protection Fund, Employees' State Insurance, Income-tax, Sales-tax, Service Tax, Custom Duty, Excise Duty, value added tax, cess and any other statutory dues to the extent applicable, have generally been regularly deposited with the appropriate authorities. According to the information and explanations given to us there were no outstanding statutory dues as on 31st of March, 2023 for a period of more than six months from the date they became payable.
 - (b) According to the information and explanations given to us, there is no amount payable in respect of income tax, service tax, sales tax, customs duty, excise duty, value added tax and cess whichever applicable, which have not been deposited on account of any disputes.
- (viii) In our opinion and according to the information and explanations given by the management, we are of the opinion that, the Company has not defaulted in repayment of dues to a financial institution, bank, Government or debenture holders, as applicable to the company.
- (ix) Based on our audit procedures and according to the information given by the management, the company has not raised any money by way of initial public offer or further public offer (including debt instruments) or taken any term loan during the year.
- (x) According to the information and explanations given to us, we report that no fraud by the company or any fraud on the Company by its officers or employees has been noticed or reported during the year.
- (xi) The company is a private limited company. Hence the provisions of clause xi) of the order are not applicable to the company.
- (xii) The company is not a Nidhi Company. Therefore clause xii) of the order is not applicable to the company.



(xiii) According to the information and explanations given to us, all transactions with the related parties are in compliance with sections 177 and 188 of Companies Act, 2013 where applicable and the details have been disclosed in the Financial Statements etc. as required by the applicable accounting standards.

(xiv) The company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year under review.

For A. D. Bhate & Co.
Chartered Accountants
FRN:125519W



Amod Dinkar Bhate
Proprietor
112-113, Nigdi Main Chowk., Kohinoor Arcade,
Pune 411044
Membership No.:117625



Place Pune

Date 01/09/2023.

TRIMURTY UTILITY SERVICES PRIVATE LIMITED

Office No. 120/121, Bldg. A 1st Floor,
Jai Ganesh Vision Complex,
Akurdi, Pune 411 035.

Audited Balance Sheet as at 31-March-23

in ₹ (Thousands)

Particulars		Note No.	as at 31-March-2023		as at 31-Mar-2022	
I.	EQUITY AND LIABILITIES					
1	Shareholders' Funds			40,840.43		46,161.72
	(a) Share Capital	3	2,000.00		2,000.00	
	(b) Reserves and Surplus	4	38,840.43		44,161.72	
2	Non-Current Liabilities			7,022.84		7,733.50
	(a) Long-Term Borrowings	5	7,022.84		7,733.50	
3	Current Liabilities			48,389.33		51,409.22
	(a) Short-Term Borrowings	6	19,328.89		19,021.98	
	(b) Trade Payables	7	2,327.89		7,685.44	
	(c) Short-Term Provisions	8	26,732.54		24,701.81	
	Total			96,252.59		1,05,304.44
II.	ASSETS					
1	Non-Current Assets			7,092.75		3,940.72
	(a) Fixed Assets	9				
	(i) Tangible Assets		1,054.71		1,439.48	
	(ii) Intangible Assets		-		-	
	(b) CWIP		3,814.46			
	(c) MAT Credit	10	1,522.30		1,522.30	
	(d) Deferred Tax Assets	11	701.28		978.94	
2	Current Assets			89,159.84		1,01,363.72
	(a) Inventories	12	5,560.76		7,386.78	
	(b) Trade receivables	13	63,155.92		72,654.73	
	(c) Cash and Cash Equivalents	14	5,643.71		2,364.54	
	(d) Short-Term Loans and Advances	15	1,751.69		1,239.28	
	(e) Other Current Assets	16	13,047.77		17,718.40	
	Total			96,252.59		1,05,304.44

The Notes referred to above form an integral part of the Statement of Profit and Loss
As per our report of even date

For **A. D. Bhate & Company**

Chartered Accountants
Firm Reg. No : 125519w
Amod Dinkar Bhate

Proprietor

Membership No. : 117625

Place: Pune-411019

Date: 01st Sept 23

UDIN: 23117625BGOSK7514



For and On behalf of the Board

Lalasaheb Shinde

Lalasaheb Shinde
Director

Kashmira Shinde

Kashmira Shinde
Director

TRIMURTY UTILITY SERVICES PRIVATE LIMITED

Office No. 120/121, Bldg. A 1st Floor,
Jai Ganesh Vision Complex,
Akurdi, Pune 411 035.

Audited Statement of Profit and Loss for the year ended 31-March-2023

In ₹ (Thousands)

	Particulars	Note No.	Year ending 31st March, 2023	Year ending 31st March, 2022
I	Revenue from Operations	17	3,24,004.69	2,84,269.86
	Less : Excise Duty		-	-
	Revenue From Operations Net		3,24,004.69	2,84,269.86
II	Other Income	18	89.59	491.54
III	TOTAL REVENUE (I + II)		3,24,094.28	2,84,761.40
IV	EXPENSES			
	Cost of Raw Material	19	54,169.28	31,553.48
	Change in Inventory	20	1,826.02	(453.00)
	Employee Benefit Expenses	21	2,46,813.17	2,35,185.41
	Finance Costs	22	5,099.78	2,813.88
	Depreciation and Amortization Expenses	9	385.00	291.79
	Other Expenses	23	9,258.67	9,102.50
	TOTAL EXPENSES		3,17,551.92	2,78,494.06
V	Profit before Exceptional and Extraordinary Items and Tax (III-IV)		6,542.37	6,267.34
VI	Exceptional Items		-	-
VII	Profit before Extraordinary Items and Tax		6,542.37	6,267.34
VIII	Extraordinary Items		-	-
IX	Profit Before Tax		6,542.37	6,267.34
X	Tax Expense			
	Current Tax		1,677.18	2,727.94
	Mat Credit		-	-
	Deferred Tax		277.66	(829.69)
XI	Profit/(Loss) for the period from Continuing Operations(IX-X)		4,587.52	4,369.09
XII	Profit/(Loss) from Discontinuing Operations		-	-
XIII	Tax Expense of Discontinuing Operations		-	-
XIV	Profit/(Loss) from Discontinuing Operations (after tax)(XII-XIII)		-	-
XV	Profit(Loss) for the Period(XI+XIV)		4,587.52	4,369.09
XVI	Earnings per Equity Share			
	-Basic		22.94	21.85
	-Diluted		22.94	21.85

The Notes referred to above form an integral part of the Statement of Profit and Loss

For **A. D. Bhate & Company**

Chartered Accountants

Firm Reg. No : 125519w

Amod Dinkar Bhate


Proprietor

Membership No. : 117625

Place: Pune-411019

Date: 01st Sept 23

UDIN: 23117625BGOSK7514



For and On behalf of the Board



Lalasaheb Shinde
Director



Kashmira Shinde
Director

TRIMURTY UTILITY SERVICES PRIVATE LIMITED

Cash Flow Statement

For The Period Ended On 31st March, 2023

PARTICULARS	AMOUNT RS IN THOUSAND	AMOUNT RS IN THOUSAND
A. Cash flow from operating activities		
Net Profit / (Loss) before extraordinary items and tax		6,542.37
Adjustments for:		
Depreciation and amortisation	385.00	
Finance costs	5,099.78	
Interest income	-	
Loss on sale of fixed assets	-	
		5,484.78
Operating profit/(loss) before working capital changes		12,027.14
Changes in working capital:		
Adjustments for (increase) / decrease in operating assets:		
Inventories	1,826.02	
Trade receivables	9,498.01	
Short-term loans and advances	(2,189.59)	
Other current assets	(5,738.18)	
Adjustments for Increase / (decrease) in operating liabilities		
Trade payables	(5,357.55)	
Other Long-Term Liabilities	-	
Short-term provisions	2,030.74	
		570.25
Net cash flow from / (used in) operating activities (A)		12,597.40
B . Cash flow from investing activities		
Capital expenditure on fixed assets, including capital advances		
- Purchased	(3,814.46)	
- Proceeds from sale	-	
Interest received	-	
		(3,814.46)
Net cash flow from / (used in) investing activities (B)		
C. Cash flow from financing activities		
Increase in Capital	-	
Net proceeds from long-term borrowings	(710.66)	
Net increase / (decrease) in working capital borrowings	306.64	
Finance cost	(5,099.74)	
		(5,503.76)
Net cash flow from / (used in) financing activities (C)		
Net increase / (decrease) in Cash and cash equivalents (A+B+C)		3,279.17
Cash and cash equivalents at the beginning of the year		2,364.54
Cash and cash equivalents at the end of the year		5,643.71
Cash and cash equivalents at the end of the year comprises		
(a) Cash on hand		378.83
(b) Balances with banks		5,264.88
In current accounts		5,643.71

As per our report of even date

For A. D. Bhat & Co
Chartered Accountants
Firm Reg. No.:-125519W

Amod Dinkar Bhat
Proprietor
Membership No. 117625
Place : Pune
Date: 01st Sept 23
UDIN: 23117625BG7514



For on behalf of Board Directors

Lalasaheb Shinde
Lalasaheb Shinde
Director

Kashmira Shinde
Kashmira Shinde
Director

TRIMURTY UTILITY SERVICES INDIA PRIVATE LIMITED
FY 2022-23

Notes to and forming part of Balance Sheet as at 31-March-2023

Note 3 . Share Capital

3 . 1 Authorized, Issued, Subscribed and Paidup share capital In ₹ (Thousands)

Particulars	As At 31-March-2023		As At 31-March-2022	
	Number of Shares	Amount	Number of Shares	Amount
Authorised Share Capital				
Equity Shares of ₹ 10.00 each	2,00,000	2,000	2,00,000	2,000
Total	2,00,000	2,000	2,00,000	2,000
Issued Share Capital				
Equity Shares of ₹ 10.00 each	2,00,000	2,000	2,00,000	2,000
Total	2,00,000	2,000	2,00,000	2,000
Subscribed and fully paid				
Equity Shares of ₹ 10.00 each	2,00,000	2,000	2,00,000	2,000
Total	2,00,000	2,000	2,00,000	2,000
Total	2,00,000	2,000	2,00,000	2,000

3 . 2 Reconciliation of share capital

In ₹ (Thousands)

Particulars	As At 31-March-2023		As At 31-March-2022	
	Number of Shares	Amount	Number of Shares	Amount
Equity Shares (Face Value ₹ 10.00)				
Shares outstanding at the beginning of the year	2,00,000	2,000	2,00,000	2,000
Shares Issued during the year				
Shares bought back during the year				
Shares outstanding at the end of the year	2,00,000	2,000	2,00,000	2,000

3 . 3 Shareholders holding more than 5% of Share

Particulars	As At 31-March-2023		As At 31-March-2022	
	Number of Shares	% of Holding	Number of Shares	% of Holding
Supreme Facility Management Pvt Ltd	1,10,000	55 %	1,10,000	55 %
Lalasaheb Vitthalrao Shinde	90,000	45 %	90,000	45 %

Note 4 . Reserves and Surplus

In ₹ (Thousands)

Particulars	As At 31-March-2023	As At 31-Mar-2022
a) Surplus		
Opening Balance	44,161.72	39,792.63
Add: Last Year Adjustment	(9,908.81)	-
Profit After Tax	4,587.52	4,369.09
(-) Transfer to reserves	-	-
Closing balance (a)	38,840.43	44,161.72
Total (A+B)	38,840.43	44,161.72

Last year schedule has been re shuffled regarding proper disclosure of financial statements

Kashyap

Shinde



TRIMURTY UTILITY SERVICES INDIA PRIVATE LIMITED
FY 2022-23

Notes to and forming part of Balance Sheet as at 31-March-2023

Note 5 . Long-Term Borrowings

In ₹ (Thousands)

Particulars	As At 31-March-2023	As At 31-Mar-2022
Term Loans	7,022.84	7,733.50
Total	7,022.84	7,733.50

The Balance of Some Secured Loans are subject to reconciliation

Note 6 . Short-Term Borrowings

In ₹ (Thousands)

Particulars	As At 31-March-2023	As At 31-Mar-2022
Bank OD	19,328.89	19,021.98
Total	19,328.89	19,021.98

Note 7 . Trade Payables

In ₹ (Thousands)

Particulars	As At 31-March-2023	As At 31-Mar-2022
Trade Payables - for goods & Services	2,327.89	7,685.44
Total	2,327.89	7,685.44

Note 8 . Short-Term Provisions

In ₹ (Thousands)

Particulars	As At 31-March-2023	As At 31-Mar-2022
Provision for Employee Benefits	23,209.62	19,181.07
Duties and Taxes	3,472.93	5,139.98
For Other Outstanding Expenses	50.00	380.75
Total	26,732.54	24,701.81

Last year schedule has been re shuffled regarding proper disclosure of financial statements

Kashyap

Sharma



TRIMURTY UTILITY SERVICES INDIA PRIVATE LIMITED

F.Y 2022-23

Depreciation as per Companies Act 2013

Fixed Assets	Gross block			Depreciation			Net Block			
	As At 01.04.2022	Addition 2022-23	Deletion 2022-23	As at 31.3.23	upto 31.3.2022	Addition 2022-23	Deletion 2022-23	upto 31.3.2023	As on 31.3.2023	As on 31.3.2022
Plant & Machinery	139.75	-	-	139.75	130.55	4.25	-	134.80	4.95	9.19
Furniture & Fixture	336.87	-	-	336.87	106.78	30.71	-	137.49	199.38	230.09
Office Equipments	107.74	-	-	107.74	92.15	3.84	-	95.99	11.75	15.59
Motor Vehicle	6,372.21	-	-	6,372.21	5,188.10	346.20	-	5,534.30	837.91	1,184.11
Computer	107.86	-	-	107.86	107.13	-	-	107.13	0.73	0.73
TOTAL	7,064.42	-	-	7,064.42	5,624.71	385.00	-	6,009.71	1,054.71	1,439.71
Capital Work in Progress									3,814.46	



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TRIMURTY UTILITY SERVICES INDIA PRIVATE LIMITED
FY 2022-23

Notes to and forming part of Balance Sheet as at 31-March-2023

Note 10 . Mat Credit

In ₹ (Rupees) in thousand

Particulars	As At 31-March-23	As At 31-March-22
MAT Credit	1,522.30	1,522.30
Total	1,522.30	1,522.30

Note 11 . Deferred Tax Asset (Net)

In ₹ thousand

Particulars	As At 31-March-23	As At 31-March-22
Deferred Tax Asset	701.28	978.94
Total	701.28	978.94

Note 12 . Inventories

In ₹ thousand

Particulars	As At 31-March-23	As At 31-March-22
Stock-in-trade	5,560.76	7,386.78
Total	5,560.76	7,386.78

Note 13 . Trade Receivables

In ₹ thousand

Particulars	As At 31-March-23	As At 31-March-22
Trade Receivables outstanding for a period less than six months from the date they were due for payment .	63,155.92	72,654.73
Total	63,155.92	72,654.73

Note 14 . Cash & Cash Equivalent

In ₹ thousand

Particulars	As At 31-March-23	As At 31-March-22
A)Balances with Scheduled Banks :		
In Current Account	5,264.88	1,375.16
Total (A)	5,264.88	1,375.16
B)Cash in hand	378.83	989.38
Total (A+B)	5,643.71	2,364.54

Note 15 . Short Term Loans & Advances

In ₹ thousand

Particulars	As At 31-March-23	As At 31-March-22
A) Advances to Employess & Recovery		
Employee Advances	133.10	194.29
Total (A)	133.10	194.29
B) Deposit :		
Security Deposit	1,618.59	1,044.99
Total (B)	1,618.59	1,044.99
Total (A+ B)	1,751.69	1,239.28

Note 16 . Other Current Assets

In ₹ thousand

Particulars	As At 31-March-23	As At 31-March-22
TDS Receivable	8,295.73	12,966.36
Other current assets	4,752.04	4,752.04
Total	13,047.77	17,718.40

Last year schedule has been re shuffled regarding proper disclosure of financial statements

Kashyap

Sharma



TRIMURTY UTILITY SERVICES INDIA PRIVATE LIMITED
FY 2022-23

Notes to and forming part of Statement of Profit and Loss for the year ended 31-Mar-2023

Note 17 . Revenue from Operations

In ₹ (Thousands)

Particulars	31.03.2023	31.03.2022
Sale of Services	3,24,004.69	2,84,269.86
Total	3,24,004.69	2,84,269.86

Last year schedule has been re shuffled regarding proper disclosure of financial statements

Note 18 . Other income

Particulars	31.03.2023	31.03.2022
Other Non-Operating Income	89.59	491.54
Total	89.59	491.54

Last year schedule has been re shuffled regarding proper disclosure of financial statements

Note 19 . Cost of Raw Material Consumed

Particulars	31.03.2023	31.03.2022
Purchase of Raw Materials	54,169.28	31,553.48
Total	54,169.28	31,553.48

Note 20 . Changes in Inventories

Particulars	31.03.2023	31.03.2022
Stock-in-Trade		
-Opening Balance	7,386.78	6,933.78
Less : Closing Balance	5,560.76	7,386.78
Total	1,826.02	(453.00)

Note 21 . Employee Benefit Expenses

Particulars	31.03.2023	31.03.2022
Salaries and Wages	2,46,698.68	2,35,164.69
Staff Welfare Expenses	114.49	20.72
Total	2,46,813.17	2,35,185.41

Note 22 . Finance Costs

Particulars	31.03.2023	31.03.2022
Interest Expense	5,099.78	2,813.88
Total	5,099.78	2,813.88

Note 23 . Other Expenses

Particulars	31.03.2023	31.03.2022
Payment to Auditors	-	50.00
Rent	2,002.41	2,656.70
Service Charges	1,704.10	2,514.46
Repairs and Maintenance Expenses	330.87	233.72
Insurance and Vehicle Expenses	-	-
Professional Fees and Consultancy Charges	224.61	281.76
General Administration and Operating Expenses	4,975.68	3,365.86
Donation	21.00	-
Total	9,258.67	9,102.50

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TRIMURTY UTILITY SERVICES PRIVATE LIMITED

NOTES TO ACCOUNTS

1. Significant Accounting Policies:

(i) Basis of Preparation of Financial Statements:

The Financial Statements have been prepared under the Historical cost convention in accordance with the generally accepted accounting principles and the provisions of the Companies Act, 2013, as adopted consistently by the Company.

The Company generally follows mercantile system of accounting and recognizes significant items of income and expenditure on accrual basis.

(ii) Fixed Assets:

Fixed Assets are stated at cost. Cost includes purchase cost together with inward freight, duties, taxes and incidental cost of acquisition and installation and eligible borrowing costs and also includes pre-operative expenses incurred during the construction, trial and stabilization period, up to the period such assets are put to the commercial use.

(iii) Depreciation:

Depreciation on fixed assets is provided on Written Down Value Method at the rates as provided under schedule to the Companies Act, 2013

Depreciations on additions /deletions from fixed assets made during the year is provided at rates as specified in the Companies Act, 2013 on a pro-rata basis from/up to the date of such additions/deletions, as the case may be.

(iv) Investments:

Investments, which are readily realizable and are intended to be held for not more than one year from the date of acquisition ,are classified as current investments .All other investments are classified as term investments.

Long term investments including trade investments are carried at cost. after providing for any diminution in value, if such diminution is other than temporary in nature.

Current investments are carried at lower of cost and fair value determines on an individual investment basis.

Purchase and Sale of investments are recognized based on the trade accounting

v) Revenue Recognition -:

1) Sale of goods/services is recorded when supply of goods/services take place in accordance with the terms of sale and is net of Goods and Service Tax.

2) Interest income is recognized on accrual basis.

vi) Employees' Retirement Benefits -:

The Company's contribution to provident Fund is charged to Profit & Loss Account.

Trimurty utility services private limited works as a contractor for payroll processing . Employees are actually working at client's (Main employer) site or location as per their instructions and directors . As per contract between Main employer and Trimurty Utility Services Pvt Ltd. The main employer gratuity is to be paid by main employer on actual basis and so the company has not provided for any provision for gratuity .

vii) Borrowing Costs -:

Borrowing Costs that are attributable to the acquisition or construction of qualifying fixed assets are capitalized as part of the cost of assets. All other borrowing cost are recognized as expense in the year in which they are incurred.

viii) Taxes on Income -:

- a) Income tax expenses for the period comprise of Current Tax and Deferred Tax.
- b) Current Tax is the amount of tax payable on the taxable income for the year determined in accordance with the provisions of the Income Tax Act, 1961.
- c) Deferred Tax is recognized, on the timing differences, being the difference between accounting income and taxable income, which originates in one period and are capable of reversal in one or more subsequent accounting periods in accordance with provision of Accounting Standard 22 on "Accounting for Taxes on Income" issued by The Institute Of Chartered Accountants of India. Deferred Tax Assets in respect of brought forward losses is recognized as if there is virtual certainty that there will be sufficient future taxable income against which such asset can be realized.

ix) Use of Estimates

The presentation of financial statements in conformity with the Indian GAAP requires the management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures relating to contingent liabilities as at the date of the financial statements and the reported amounts are based upon management's best knowledge of current events and actions, actual results could differ from those estimated. Differences between actual outcome and estimates are recognized in period in which the outcome is known or materializes.

x) Provision, Contingent Liabilities and Contingents Assets:

As per Accounting Standard 29,"Provisions,Contingent Liabilities and Contingent Assets The company recognizes provisions only when it has a present obligation as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and when a reliable estimates of the amount of the obligation can be made.

i. Any possible obligation that arises from past events and the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the company;or

ii.Any present obligation that arises from past events but is not recognized because-

a. It is not probable that an outflow of resources embodying economic benefits will be required to settle the obligation;or

b. A reliable estimate of the amount of obligation cannot be made.

Such obligations are recorded as Contingent Liabilities.These are assesses periodically and only that part of the obligation for which an outflow of resources embodying economic benefits is probable is discloses except in the extremely rare circumstances where no reliable estimate can be made.Contingent Assets are not Recognizes in the financial statements since this may result in the recognition of income that may never be realized.]

xi) Micro,Small and medium Enterprises Development Act, 2006

The company has initiated the process of identification of suppliers registered under the Micro,Small and Medium Enterprises Development Act,2006 by obtain the confirmation from the suppliers ,As the company has not received any information from its supplier regarding registration under the micro,Small And Medium Enterprises

Development Act,2006. The disclosure/information requires to be given in accordance with Section 22 of the said Act, is not ascertainable

xii) Cash and Cash Equivalents:

Particulars	Amount (Rs.)
Cash at Bank	52,84,880.00/-
Cash in Hand	3,78,980.53/-

xiii) Trade receivables and Trade Payables-

Particulars	Amount (Rs.)
Trade Receivables	6,31,55,916.98/-
Trade Payables	23,27,892.86/-

xiv) Related party disclosures:

- a) Names of related parties and nature of relationship with whom transactions have taken place:

1. Kashmira Rajendra Shinde – Director
2. Lalasaheb Vitthalrao Shinde – Director
3. Supreme Facility Management Private Limited- Director have Interest.
4. Supreme Motion Pictures Pvt. Ltd- Director have Interest.

- b) Transactions with related parties (excluding reimbursements) –

Remuneration to Directors

Kashmira Rajendra Shinde – Rs.4,62,550.00/-

Lalasaheb Vitthalrao Shinde – Rs. 7,05,292.00/-

Office Rent

Lalasaheb Vitthalrao Shinde – Rs.4,20,000.00/-

Sale of Services

Supreme Facility Management Private Limited- Rs. 1,34,15,404/-

The balances receivable from and payable to related parties as on 31st March 2023 are as follows:

Supreme Facility Management Private Limited- Payable Rs.1,48,97,468.91/-

Supreme Motion Pictures Pvt. Ltd. – Receivable Rs. 2,50,000/-

For, Trimurty Utility Services India Private Limited.


Director

Lalasaheb Shinde


Director

Kashmira Shinde



Place : Pune

Date- 01/09/2023

TRIMURTY UTILITY SERVICES PRIVATE LIMITED

Office No. 120/121, Bldg. A 1st Floor,

Jai Ganesh Vision Complex,

Akurdi, Pune 411 035.

Audited Balance Sheet as at 31-March-23

in ₹ (Thousands)

Particulars		Note No.	as at 31-March-2023		as at 31-Mar-2022	
I.	EQUITY AND LIABILITIES					
1	Shareholders' Funds			40,840.43		46,161.72
	(a) Share Capital	3	2,000.00		2,000.00	
	(b) Reserves and Surplus	4	38,840.43		44,161.72	
2	Non-Current Liabilities			7,022.84		7,733.50
	(a) Long-Term Borrowings	5	7,022.84		7,733.50	
3	Current Liabilities			48,389.33		51,409.22
	(a) Short-Term Borrowings	6	19,328.89		19,021.98	
	(b) Trade Payables	7	2,327.89		7,685.44	
	(c) Short-Term Provisions	8	26,732.54		24,701.81	
	Total			96,252.59		1,05,304.44
II.	ASSETS					
1	Non-Current Assets			7,092.75		3,940.72
	(a) Fixed Assets	9				
	(i) Tangible Assets		1,054.71		1,439.48	
	(ii) Intangible Assets		-		-	
	(b) CWIP		3,814.46			
	(c) MAT Credit	10	1,522.30		1,522.30	
	(d) Deffered Tax Assets	11	701.28		978.94	
2	Current Assets			89,159.84		1,01,363.72
	(a) Inventories	12	5,560.76		7,386.78	
	(b) Trade receivables	13	63,155.92		72,654.73	
	(c) Cash and Cash Equivalents	14	5,643.71		2,364.54	
	(d) Short-Term Loans and Advances	15	1,751.69		1,239.28	
	(e) Other Current Assets	16	13,047.77		17,718.40	
	Total			96,252.59		1,05,304.44

The Notes referred to above form an integral part of the Statement of Profit and Loss
As per our report of even date

For **A. D. Bhate & Company**

Chartered Accountants

Firm Reg. No : 125519w

Amod Dinkar Bhate

Proprietor

Membership No. : 117625

Place: Pune-411019

Date: 01st Sept 23

UDIN: 23117625BGTOSK7514



For and On behalf of the Board

Lalasaheb Shinde

Lalasaheb Shinde
Director

Kashmira Shinde

Kashmira Shinde
Director

TRIMURTY UTILITY SERVICES PRIVATE LIMITED

Office No. 120/121, Bldg. A 1st Floor,
Jai Ganesh Vision Complex,
Akurdi, Pune 411 035.

Audited Statement of Profit and Loss for the year ended 31 March 2023

In ₹ (Thousands)

	Particulars	Note No.	Year ending 31st March, 2023	Year ending 31st March, 2022
I	Revenue from Operations	17	3,24,004.69	2,84,269.86
	Less : Excise Duty		-	-
	Revenue From Operations Net		3,24,004.69	2,84,269.86
II	Other Income	18	89.59	491.54
III	TOTAL REVENUE (I + II)		3,24,094.28	2,84,761.40
IV	EXPENSES			
	Cost of Raw Material	19	54,169.28	31,553.48
	Change in Inventory	20	1,826.02	(453.00)
	Employee Benefit Expenses	21	2,46,013.17	2,35,185.41
	Finance Costs	22	5,099.78	2,813.88
	Depreciation and Amortization Expenses	9	385.00	291.79
	Other Expenses	23	9,258.67	9,102.50
	TOTAL EXPENSES		3,17,551.92	2,78,494.06
V	Profit before Exceptional and Extraordinary Items and Tax (III-IV)		6,542.37	6,267.34
VI	Exceptional Items		-	-
VII	Profit before Extraordinary Items and Tax		6,542.37	6,267.34
VIII	Extraordinary Items		-	-
IX	Profit Before Tax		6,542.37	6,267.34
X	Tax Expense			
	Current Tax		1,677.18	2,727.94
	Mat Credit		-	-
	Deferred Tax		277.66	(829.69)
XI	Profit/(Loss) for the period from Continuing Operations(IX-X)		4,587.52	4,369.09
XII	Profit/(Loss) from Discontinuing Operations		-	-
XIII	Tax Expense of Discontinuing Operations		-	-
XIV	Profit/(Loss) from Discontinuing Operations (after tax)(XII-XIII)		-	-
XV	Profit(Loss) for the Period(XI+XIV)		4,587.52	4,369.09
XVI	Earnings per Equity Share			
	-Basic		22.94	21.85
	-Diluted		22.94	21.85

The Notes referred to above form an integral part of the Statement of Profit and Loss

For **A. D. Bhate & Company**

Chartered Accountants

Firm Reg. No : 125519w

Amod Dinkar Bhate

(Signature)
Proprietor
Membership No. : 117625
Place: Pune-411019
Date: 01st Sept 23
UDIN: 23117625BG7514



For and On behalf of the Board

(Signature)
Lalasaheb Shinde
Director

(Signature)
Kashmira Shinde
Director

TRIMURTY UTILITY SERVICES PRIVATE LIMITED

Cash Flow Statement

For The Period Ended On 31st March, 2023

PARTICULARS	AMOUNT RS IN THOUSAND	AMOUNT RS IN THOUSAND
A. Cash flow from operating activities		
Net Profit / (Loss) before extraordinary items and tax		6,542.37
Adjustments for:		
Depreciation and amortisation	385.00	
Finance costs	5,099.78	
Interest income	-	
Loss on sale of fixed assets	-	
		5,484.78
Operating profit/(loss) before working capital changes		12,027.14
Changes in working capital:		
Adjustments for (increase) / decrease in operating assets:		
Inventories	1,826.02	
Trade receivables	9,498.81	
Short-term loans and advances	(2,189.59)	
Other current assets	(5,238.18)	
Adjustments for increase / (decrease) in operating liabilities		
Trade payables	(5,357.55)	
Other Long-Term Liabilities	-	
Short-term provisions	2,030.74	
		570.25
Net cash flow from / (used in) operating activities (A)		12,597.40
B . Cash flow from investing activities		
Capital expenditure on fixed assets, including capital advances		
- Purchased	(3,814.46)	
- Proceeds from sale	-	
Interest received	-	
		(3,814.46)
Net cash flow from / (used in) investing activities (B)		(3,814.46)
C. Cash flow from financing activities		
Increase in Capital	-	
Net proceeds from long-term borrowings	(710.66)	
Net increase / (decrease) in working capital borrowings	306.64	
Finance cost	(5,099.74)	
		(5,503.76)
Net cash flow from / (used in) financing activities (C)		(5,503.76)
Net increase / (decrease) in Cash and cash equivalents (A+B+C)		3,279.17
Cash and cash equivalents at the beginning of the year		2,364.54
Cash and cash equivalents at the end of the year		5,643.71
Cash and cash equivalents at the end of the year comprises		
(a) Cash on hand		378.83
(b) Balances with banks		5,264.88
In current accounts		5,643.71

As per our report of even date

For A. D. Bhat & Co
Chartered Accountants
Firm Reg. No.: 125519W

Amod Dinkar Bhat
Proprietor
Membership No. 117625
Place : Pune
Date: 01st Sept 23
UDIN: 23117625BGOSK7514



For on behalf of Board Directors

Lalasaheb Shinde
Lalasaheb Shinde
Director

Kashmira Shinde
Kashmira Shinde
Director

TRIMURTY UTILITY SERVICES INDIA PRIVATE LIMITED
FY 2022-23

Notes to and forming part of Balance Sheet as at 31-March-2023

Note 3 . Share Capital

3 . 1 Authorized, Issued, Subscribed and Paidup share capital In ₹ (Thousands)

Particulars	As At 31-March-2023		As At 31-March-2022	
	Number of Shares	Amount	Number of Shares	Amount
Authorised Share Capital				
Equity Shares of ₹ 10.00 each	2,00,000	2,000	2,00,000	2,000
Total	2,00,000	2,000	2,00,000	2,000
Issued Share Capital				
Equity Shares of ₹ 10.00 each	2,00,000	2,000	2,00,000	2,000
Total	2,00,000	2,000	2,00,000	2,000
Subscribed and fully paid				
Equity Shares of ₹ 10.00 each	2,00,000	2,000	2,00,000	2,000
Total	2,00,000	2,000	2,00,000	2,000
Total	2,00,000	2,000	2,00,000	2,000

3 . 2 Reconciliation of share capital

In ₹ (Thousands)

Particulars	As At 31-March-2023		As At 31-March-2022	
	Number of Shares	Amount	Number of Shares	Amount
Equity Shares (Face Value ₹ 10.00)				
Shares outstanding at the beginning of the year	2,00,000	2,000	2,00,000	2,000
Shares Issued during the year				
Shares bought back during the year				
Shares outstanding at the end of the year	2,00,000	2,000	2,00,000	2,000

3 . 3 Shareholders holding more than 5% of Share

Particulars	As At 31-March-2023		As At 31-March-2022	
	Number of Shares	% of Holding	Number of Shares	% of Holding
Supreme Facility Management Pvt Ltd	1,10,000	55 %	1,10,000	55 %
Lalasaheb Vitthalrao Shinde	90,000	45 %	90,000	45 %

Note 4 . Reserves and Surplus

In ₹ (Thousands)

Particulars	As At 31-March-2023	As At 31-Mar-2022
a) Surplus		
Opening Balance	44,161.72	39,792.63
Add: Last Year Adjustment	(9,908.81)	-
Profit After Tax	4,587.52	4,369.09
(-) Transfer to reserves	-	-
Closing balance (a)	38,840.43	44,161.72
Total (A+B)	38,840.43	44,161.72

Last year schedule has been re shuffled regarding proper disclosure of financial statements

K. K. K.

M. M. M.



TRIMURTY UTILITY SERVICES INDIA PRIVATE LIMITED
FY 2022-23

Notes to and forming part of Balance Sheet as at 31-March-2023

Note 5 . Long-Term Borrowings

In ₹ (Thousands)

Particulars	As At 31-March-2023	As At 31-Mar-2022
Term Loans	7,022.84	7,733.50
Total	7,022.84	7,733.50

The Balance of Some Secured Loans are subject to reconciliation

Note 6 . Short-Term Borrowings

In ₹ (Thousands)

Particulars	As At 31-March-2023	As At 31-Mar-2022
Bank OD	19,328.89	19,021.98
Total	19,328.89	19,021.98

Note 7 . Trade Payables

In ₹ (Thousands)

Particulars	As At 31-March-2023	As At 31-Mar-2022
Trade Payables - for goods & Services	2,327.89	7,685.44
Total	2,327.89	7,685.44

Note 8 . Short-Term Provisions

In ₹ (Thousands)

Particulars	As At 31-March-2023	As At 31-Mar-2022
Provision for Employee Benefits	23,209.62	19,181.07
Duties and Taxes	3,472.93	5,139.98
For Other Outstanding Expenses	50.00	380.75
Total	26,732.54	24,701.81

Last year schedule has been re shuffled regarding proper disclosure of financial statements

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TRIMURTY UTILITY SERVICES INDIA PRIVATE LIMITED

F.Y 2022-23

Depreciation as per Companies Act 2013

Fixed Assets	Gross block			Depreciation			Net Block			
	As At 01.04.2022	Addition 2022-23	Deletion 2022-23	As at 31.3.23	upto 31.3.2022	Addition 2022-23	Deletion 2022-23	upto 31.3.2023	As on 31.3.2023	As on 31.3.2022
Plant & Machinery	139.75	-	-	139.75	130.55	4.25	-	134.80	4.95	9.19
Furniture & Fixture	336.87	-	-	336.87	106.78	30.71	-	137.49	199.38	230.09
Office Equipments	107.74	-	-	107.74	92.15	3.84	-	95.99	11.75	15.59
Motor Vehicle	6,372.21	-	-	6,372.21	5,188.10	346.20	-	5,534.30	837.91	1,184.11
Computer	107.86	-	-	107.86	107.13	-	-	107.13	0.73	0.73
TOTAL	7,064.42	-	-	7,064.42	5,624.71	385.00	-	6,009.71	1,054.71	1,439.71
Capital Work in Progress									3,814.46	



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TRIMURTY UTILITY SERVICES INDIA PRIVATE LIMITED
FY 2022-23

Notes to and forming part of Balance Sheet as at 31-March-2023

Note 10 . Mat Credit

In ₹ (Rupees) in thousand

Particulars	As At 31-March-23	As At 31-March-22
MAT Credit	1,522.30	1,522.30
Total	1,522.30	1,522.30

Note 11 . Deferred Tax Asset (Net)

In ₹ thousand

Particulars	As At 31-March-23	As At 31-March-22
Deferred Tax Asset	701.28	978.94
Total	701.28	978.94

Note 12 . Inventories

In ₹ thousand

Particulars	As At 31-March-23	As At 31-March-22
Stock-in-trade	5,560.76	7,386.78
Total	5,560.76	7,386.78

Note 13 . Trade Receivables

In ₹ thousand

Particulars	As At 31-March-23	As At 31-March-22
Trade Receivables outstanding for a period less than six months from the date they were due for payment .	63,155.92	72,654.73
Total	63,155.92	72,654.73

Note 14 . Cash & Cash Equivalents

In ₹ thousand

Particulars	As At 31-March-23	As At 31-March-22
A) Balances with Scheduled Banks :		
In Current Account	5,264.88	1,375.16
Total (A)	5,264.88	1,375.16
B) Cash in hand	378.83	989.38
Total (A+B)	5,643.71	2,364.54

Note 15 . Short Term Loans & Advances

In ₹ thousand

Particulars	As At 31-March-23	As At 31-March-22
A) Advances to Employess & Recovery		
Employee Advances	133.10	194.29
Total (A)	133.10	194.29
B) Deposit :		
Security Deposit	1,618.59	1,044.99
Total (B)	1,618.59	1,044.99
Total (A+ B)	1,751.69	1,239.28

Note 16 . Other Current Assets

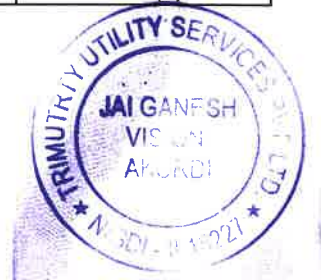
In ₹ thousand

Particulars	As At 31-March-23	As At 31-March-22
TDS Receivable	8,295.73	12,966.36
Other current assets	4,752.04	4,752.04
Total	13,047.77	17,718.40

Last year schedule has been re shuffled regarding proper disclosure of financial statements

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TRIMURTY UTILITY SERVICES INDIA PRIVATE LIMITED
FY 2022-23

Notes to and forming part of Statement of Profit and Loss for the year ended 31-Mar-2023

Note 17 . Revenue from Operations

In ₹ (Thousands)

Particulars	31.03.2023	31.03.2022
Sale of Services	3,24,004.69	2,84,269.86
Total	3,24,004.69	2,84,269.86

Last year schedule has been re shuffled regarding proper disclosure of financial statements

Note 18 . Other income

Particulars	31.03.2023	31.03.2022
Other Non-Operating Income	89.59	491.54
Total	89.59	491.54

Last year schedule has been re shuffled regarding proper disclosure of financial statements

Note 19 . Cost of Raw Material Consumed

Particulars	31.03.2023	31.03.2022
Purchase of Raw Materials	54,169.28	31,553.48
Total	54,169.28	31,553.48

Note 20 . Changes in Inventories

Particulars	31.03.2023	31.03.2022
Stock-in-Trade		
-Opening Balance	7,386.78	6,933.78
Less : Closing Balance	5,560.76	7,386.78
Total	1,826.02	(453.00)

Note 21 . Employee Benefit Expenses

Particulars	31.03.2023	31.03.2022
Salaries and Wages	2,46,698.68	2,35,164.69
Staff Welfare Expenses	114.49	20.72
Total	2,46,813.17	2,35,185.41

Note 22 . Finance Costs

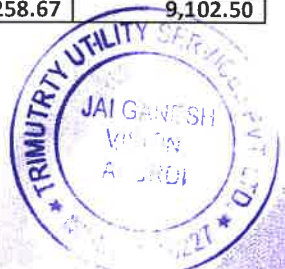
Particulars	31.03.2023	31.03.2022
Interest Expense	5,099.78	2,813.88
Total	5,099.78	2,813.88

Note 23 . Other Expenses

Particulars	31.03.2023	31.03.2022
Payment to Auditors	-	50.00
Rent	2,002.41	2,656.70
Service Charges	1,704.10	2,514.46
Repairs and Maintenance Expenses	330.87	233.72
Insurance and Vehicle Expenses	-	-
Professional Fees and Consultancy Charges	224.61	281.76
General Administration and Operating Expenses	4,975.68	3,365.86
Donation	21.00	-
Total	9,258.67	9,102.50

Kishore

Prince



TRIMURTY UTILITY SERVICES PRIVATE LIMITED

NOTES TO ACCOUNTS

1. Significant Accounting Policies:

(i) Basis of Preparation of Financial Statements:

The Financial Statements have been prepared under the Historical cost convention in accordance with the generally accepted accounting principles and the provisions of the Companies Act, 2013, as adopted consistently by the Company.

The Company generally follows mercantile system of accounting and recognizes significant items of income and expenditure on accrual basis.

(ii) Fixed Assets:

Fixed Assets are stated at cost. Cost includes purchase cost together with inward freight, duties, taxes and incidental cost of acquisition and installation and eligible borrowing costs and also includes pre-operative expenses incurred during the construction, trial and stabilization period, up to the period such assets are put to the commercial use.

(iii) Depreciation:

Depreciation on fixed assets is provided on Written Down Value Method at the rates as provided under schedule to the Companies Act, 2013

Depreciations on additions /deletions from fixed assets made during the year is provided at rates as specified in the Companies Act, 2013 on a pro-rata basis from/up to the date of such additions/deletions, as the case may be.

(iv) Investments:

Investments, which are readily realizable and are intended to be held for not more than one year from the date of acquisition ,are classified as current investments .All other investments are classified as term investments.

Long term investments including trade investments are carried at cost. after providing for any diminution in value, if such diminution is other than temporary in nature.

Current investments are carried at lower of cost and fair value determines on an individual investment basis.

Purchase and Sale of investments are recognized based on the trade accounting

v) Revenue Recognition -:

- 1) Sale of goods/services is recorded when supply of goods/services take place in accordance with the terms of sale and is net of Goods and Service Tax.
- 2) Interest income is recognized on accrual basis.

vi) Employees' Retirement Benefits -:

The Company's contribution to provident Fund is charged to Profit & Loss Account. Trimurty utility services private limited works as a contractor for payroll processing. Employees are actually working at client's (Main employer) site or location as per their instructions and directors. As per contract between Main employer and Trimurty Utility Services Pvt Ltd. The main employer gratuity is to be paid by main employer on actual basis and so the company has not provided for any provision for gratuity.

vii) Borrowing Costs -:

Borrowing Costs that are attributable to the acquisition or construction of qualifying fixed assets are capitalized as part of the cost of assets. All other borrowing cost are recognized as expense in the year in which they are incurred.

viii) Taxes on Income -:

- a) Income tax expenses for the period comprise of Current Tax and Deferred Tax.
- b) Current Tax is the amount of tax payable on the taxable income for the year determined in accordance with the provisions of the Income Tax Act, 1961.
- c) Deferred Tax is recognized, on the timing differences, being the difference between accounting income and taxable income, which originates in one period and are capable of reversal in one or more subsequent accounting periods in accordance with provision of Accounting Standard 22 on "Accounting for Taxes on Income" issued by The Institute Of Chartered Accountants of India. Deferred Tax Assets in respect of brought forward losses is recognized as if there is virtual certainty that there will be sufficient future taxable income against which such asset can be realized.

ix) Use of Estimates

The presentation of financial statements in conformity with the Indian GAAP requires the management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures relating to contingent liabilities as at the date of the financial statements and the reported amounts are based upon management's best knowledge of current events and actions, actual results could differ from those estimated. Differences between actual outcome and estimates are recognized in period in which the outcome is known or materializes.

x) Provision, Contingent Liabilities and Contingents Assets:

As per Accounting Standard 29, "Provisions, Contingent Liabilities and Contingent Assets" The company recognizes provisions only when it has a present obligation as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and when a reliable estimates of the amount of the obligation can be made.

i. Any possible obligation that arises from past events and the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the company; or

ii. Any present obligation that arises from past events but is not recognized because-

a. It is not probable that an outflow of resources embodying economic benefits will be required to settle the obligation; or

b. A reliable estimate of the amount of obligation cannot be made.

Such obligations are recorded as Contingent Liabilities. These are assessed periodically and only that part of the obligation for which an outflow of resources embodying economic benefits is probable is disclosed except in the extremely rare circumstances where no reliable estimate can be made. Contingent Assets are not Recognized in the financial statements since this may result in the recognition of income that may never be realized.]

xi) Micro, Small and medium Enterprises Development Act, 2006

The company has initiated the process of identification of suppliers registered under the Micro, Small and Medium Enterprises Development Act, 2006 by obtain the confirmation from the suppliers, As the company has not received any information from its supplier regarding registration under the micro, Small And Medium Enterprises

Development Act,2006. The disclosure/information requires to be given in accordance with Section 22 of the said Act, is not ascertainable

xii) Cash and Cash Equivalents:

Particulars	Amount (Rs.)
Cash at Bank	52,64,880.00/-
Cash in Hand	3,78,960.53/-

xiii) Trade receivables and Trade Payables-

Particulars	Amount (Rs.)
Trade Receivables	6,31,55,916.98/-
Trade Payables	23,27,892.86/-

xiv) Related party disclosures:

- a) Names of related parties and nature of relationship with whom transactions have taken place:

1. Kashmira Rajendra Shinde – Director
2. Lalasaheb Vitthalrao Shinde – Director
3. Supreme Facility Management Private Limited- Director have Interest.
4. Supreme Motion Pictures Pvt. Ltd- Director have Interest.

- b) Transactions with related parties (excluding reimbursements) –

Remuneration to Directors

Kashmira Rajendra Shinde – Rs.4,62,550.00/-

Lalasaheb Vitthalrao Shinde – Rs. 7,05,292.00/-

Office Rent

Lalasaheb Vitthalrao Shinde – Rs.4,20,000.00/-

Sale of Services

Supreme Facility Management Private Limited- Rs. 1,34,15,404/-

The balances receivable from and payable to related parties as on 31st March 2023 are as follows:

Supreme Facility Management Private Limited- Payable Rs.1,48,97,468.91/-

Supreme Motion Pictures Pvt. Ltd. – Receivable Rs. 2,50,000/-

For, Trimurty Utility Services India Private Limited.



Director

Lalasaheb Shinde



Director

Kashmira Shinde



Place : Pune

Date- 01/09/2023