

TRIVENI ENTERPRISES LIMITED						
CIN NO L68200MH1984PLC322974						
Regd. Office no.Shop No.7 (8,9) Mamata Anand, Jankul, Nashik, Nashik Pune Nashik Road, Nashik, Maharashtra, 422101.						
Email :trivenienterprisesltd@gmail.com, Website :www.trivenienterprisesltd.in Tel : 9167987286						
AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2024						
Sr. No.	Particulars	Quarter Ended			Year Ended	
		31-03-2024 (Audited)	31-12-2023 (Unaudited)	31-03-2023 (Audited)	31-03-2024 (Audited)	31-03-2023 (Audited)
						(Rs. In lacs)
I	Income From Operations	-	-	-	-	857.00
II	Other Income	9.08	16.46	10.31	50.89	48.01
III	Total Income from operations (I + II)	9.08	16.46	10.31	50.89	905.01
IV	Expenses					
	(a) Cost of materials consumed	-	-	-	-	-
	(b) Purchase of stock-in-trade	-	-	-	-	835.07
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-
	(d) Employee benefits expense	3.00	1.65	2.68	7.65	6.14
	(e) Depreciation and amortisation expense	-	-	-	-	-
	(f) Finance Cost	-	-	-	-	-
	(g) Other expenses	5.84	7.45	3.68	23.43	20.39
	Total Expenses	8.84	9.10	6.36	31.08	861.60
V	Profit (Loss) before exceptional Items and extraordinary items and tax (III-IV)	0.24	7.37	3.96	19.80	43.41
VI	Exceptional Items					
VII	Profit from ordinary activities before finance costs and Exceptional Items (V-VI)	0.24	7.37	3.96	19.80	43.41
VIII	Extra Ordinary Items					
IX	Net Profit/(Loss) before tax (VII-VIII)	0.24	7.37	3.96	19.80	43.41
X	Tax Expense :					
	(1) Current Tax	0.06	1.91	1.03	5.15	11.29
	(2) Deferred Tax	-	-	-	-	-
	Total Tax Expenses	0.06	1.91	1.03	5.15	11.29
XI	Net profit/(Loss) for the period from continuing operations (IX-X)	0.18	5.45	2.93	14.65	32.13
XII	Profit/(Loss) for the period from discontinuing operations	-	0.00	-	-	-
XIII	Tax expense of discontinuing operations	-	0.00	-	-	-
XIV	Profit/(Loss) for the period from discontinuing operations (after tax)	-	0.00	-	-	-
XV	Profit (Loss) for the period (XI + XIV)	0.18	5.45	2.93	14.65	32.13
XVI	Other Comprehensive Income		0.00			
XVII	Total Comprehensive Income		0.00			
XVIII	Paid up equity share capital (Face Value of Rs. 1/- per Share)	57240000	57240000	57240000	57240000	57240000
XVIII	Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year	465.04	436.92	4369.24	465.04	4369.24
XX	Earnings Per Share (EPS)					
	(a) Basic	0.00	0.01	0.01	0.03	0.06
	(b) Diluted	0.00	0.01	0.01	0.03	0.06

Notes:

- The above Audited financial results are as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and taken on record by the Board of Directors at its meeting held on May 30th, 2024 after being reviewed by the Audit Committee and have been Audited by Statutory Auditors of the Company who have issued an Audited report with unmodified opinion thereof.
- The standalone financial results of the Company for the quarter and year ended 31st March, 2024 have been audited by the Statutory Auditors.
- Previous period/Year figures have been regrouped/reclassified to make them comparable with those of current period/year.

For TRIVENI ENTERPRISES LIMITED

Place: Nashik
Dated: 30th May, 2024

Arvind Gupta
Director
(DIN No: 02912070)



AUDITED STATEMENTS OF ASSETS AND LIABILITIES		(Rs. In Lacs)	
Sr. No.	Particulars	As at	As at
		31-03-24 Audited	31-03-23 Audited
A)	Assets		
1)	Non Current Assets		
	a) Fixed Assets		
	b) Goodwill on consolidation		
	c) non-current investments		
	d) long term loans and advances		
	e) other non current assets	11.92	11.92
	Sub Total-Non Current Assets	11.92	11.92
2)	Current Assets		
	a) current Investments	-	-
	b) Inventories	-	-
	c) Trade receivables	162.21	465.12
	d) Cash and Cash equivalents	2.52	10.69
	e) Short term loans and advances	943.84	906.57
	f) other current assets	1.28	1.28
	Sub Total-Total Current Assets	1,109.86	1,383.66
	Total Assets	1,121.78	1,395.58
B)	Equity and Liabilities		
1)	Shareholders Fund		
	a) Share Capital	572.40	572.40
	b) Reserves and Surplus	478.62	465.04
	Sub Total- Shareholders Fund	1,051.02	1,037.44
2)	Non-Current Liabilities		
	a) Long term borrowings	-	-
	b) Other Long term Liabilities	-	-
	c) long term provisions	-	-
	Sub Total- Non Current Liabilities	-	-
3)	Current Liabilities		
	a) short term borrowings	62.00	62.00
	b) trade payables	0.67	284.37
	c) Other current Liabilities	3.59	1.41
	d) other short term provisions	4.51	10.36
	Sub Total-Current Liabilities	70.76	358.14
	Total Current & Non Current Liabilities	70.76	358.14
	Total -Equity and Liabilities	1,121.78	1,395.58

For Triveni Enterprise Limited

Arvind Gupta
Director
(DIN No: 02912070)



Triveni Enterprise Limited

Cash Flow statement for the year ended March 31, 2024 (Rs. In Lakh)

	Year ended 31/03/2024	Year ended 31/03/2023
A. Cash Flow From Operating Activities		
Net Profit before taxation	19.80	43.41
Add: Depreciation	0	0
Add: Interest Expenses	0	0
Less: Prior period adjustment	(1.08)	(4.01)
Less :Interest on income	(50.88)	(46.34)
Operating Profit before working Capital Changes	(32.17)	(6.93)
Adjustment for:		
Non Current Financial Assets	0	0
Other Non Current Assets	0	0
Inventories	0	0
Trade receivable	302.90	536.29
borrowing	0	62.00
Loans and Advances	(37.26)	(415.87)
Trade payable and other Liabilities	(283.70)	(554.59)
Other Current liabilities	2.17	(8.18)
Short term provision	(5.84)	(26.79)
Net Cash inflow from/(outflow) from operating activities	(21.73)	(407.15)
B. Cash flow from Investing Activities		
Refund from investments	0	330.00
Interest received	50.88	46.34
Fixed Assets Purchase	0	0
Income tax	(5.14)	(11.29)
Net Cash inflow from/(outflow) from Investing Activities	45.74	365.05



C. Cash flow from Financing Activities		
Proceeds from Borrowing	0	0
Interest paid	0	0
Dividend Paid	0	0
Net Cash inflow from/(outflow) from Financing Activities	0	0
Net Increase /(decrease) in cash and Cash Equivalents	8.16	59.72
Opening cash and Cash Equivalents		
Cash in Hand	0.40	0.02
Bank balances	10.29	59.69
Total	10.69	59.71
Closing cash and Cash Equivalents		
Cash in hand	0.13	0.40
Bank balances	2.39	10.29
Total	2.52	10.69

For Triveni Enterprises Limited



Arvind Kumar Gupta

Director

DIN: 02912070



Particulars	As at 31st March 2024		As at 31st March 2023	
	Rupees	Rupees	Rupees	Rupees
Cash flows from operating activities				
Net Profit / (Loss) Before taxation		19,80,385		43,41,331
Adjustments for:				
Interest Income	(50,88,760)		(46,34,310)	
Interest on income tax	(1,08,021)	(51,96,781)	(4,00,598)	(50,34,908)
Operating Profit / (Loss) before Working Capital Changes		(32,16,397)		(6,93,577)
Adjustment For :				
(Increase) / Decrease in Trade Receivables	3,02,90,560		5,36,29,692	
(Increase) / Decrease in Loans & Advances	(37,26,430)		(4,15,87,322)	
(Increase) / Decrease in Other Current Assets	-		-	
Increase / Decrease in borrowing	-		62,00,000	
Increase / (Decrease) in Trade Payables	(2,83,70,694)		(5,54,59,568)	
Increase / (Decrease) in Other Current Liabilities	2,17,670		(8,18,543)	
Increase / (Decrease) in Short term provision	(5,84,802)	(21,73,697)	(26,79,170)	(4,07,14,911)
Cash from / (paid towards) operating activities		(53,90,093)		(4,14,08,488)
Direct Taxes Paid	5,14,900		11,28,746	
Net Cash from / (paid towards) operating activities (A)		(59,04,993)		(4,25,37,234)
Cash flows from investing activities				
Refund from Investments	-		3,30,00,000	
Interest Income	50,88,760		46,34,310	
Net cash from investing activities (B)		50,88,760		3,76,34,310
Cash flows from financing activities				
Net cash from / (paid towards) financing activities (C)		-		-
Net increase / (decrease) in cash and cash equivalents (A + B + C)		(8,16,233)		(49,02,924)
Cash and cash equivalents at beginning of reporting period		10,68,704.10		59,71,628
Cash and cash equivalents at end of reporting period		2,52,471		10,68,704

Cash & Cash equivalents:

Cash and cash equivalents consist of cash on hand and balances with banks, and investments in money market instruments. Cash and cash equivalents included in the statement of cash flows comprise the following amounts in the balance sheet:

Particulars	As at 31st March 2024		As at 31st March 2023	
	Rupees	Rupees	Rupees	Rupees
Cash in hand	12,592		39,331	
Balance with Banks				
- in Current Account	2,39,879		10,29,373	
Cash and cash Equivalents as at the end of the year		2,52,471		10,68,704

Notes:

>The Cash Flow Statement has been prepared under the "Indirect Method" as set out in the Accounting Standard 3 "Cash Flow Statements"
>Previous Year's figures have been reclassified to conform to current year's presentation.

In accordance with our report attached

For Jain Anil & Associates
Chartered Accountants
Firm number: 115987W
UDIN:-24039803BKCLR2831
Sd/-
Anil Jain
Proprietor
Membership No. 039803
Place : Mumbai
Date : 30th May 2024

For and on behalf of the Board of
For Triveni Enterprises Limited

Sd/-
Arvind Gupta
Director
DIN No: 02912070

Sd/-
Pintu
Director
DIN No: 07189665





Jain Anil & Associates
Chartered Accountant
INDEPENDENT AUDITOR'S REPORT

To,

The Members of Triveni Enterprises Limited

Report on the Financial Statements

We have audited the accompanying financial statements of **Triveni Enterprises Limited** (“the Company”), which comprise the Balance Sheet as at **31/03/2024**, the Statement of Profit and Loss, for the year then ended, and a summary of the significant accounting policies and other explanatory information.

Management’s Responsibility for the Financial Statements

The Company’s Board of Directors is responsible for the matters stated in Section 134(5) 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 and 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, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding 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.

Auditor’s Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made there under.

We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor’s

judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Company's Directors, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

Opinion

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 Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at **31/03/2024**, and its **Profit** and its cash flows for the year ended on that date.

Report on Other Legal and Regulatory Requirements

As required by the companies (Auditor's Report) Order 2016 ("the order") issued by the central government of India in terms of sub-section (11) of Section 143 of the Act, we give in the "**Annexure A**" a statement on the matters specified in paragraph 3 and 4 of the order, to the extent applicable.

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

- A. We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- B. In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
- C. The Balance Sheet, the Statement of Profit and Loss and the Cash Flow Statement 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 **31/03/2024** taken on record by the Board of Directors, none of the directors are disqualified as on **31/03/2024** 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 B"; and

G. With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:

- a) The Company did not have any pending litigations on its financial position in its financial statements.
- b) The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
- c) The Company does not required to be transferred fund to the Investor Education and Protection Fund.

**For Jain Anil & Associates.
Chartered Accountants**

Anil Jain

(Anil Jain)

Proprietor

Membership No. 039803

Firm Reg. No. 115987W

Date: 30/05/2024

UDIN :- 24039803BKCLR2831



Address: 1603, Gaurav Heights, Mahavir Nagar, Kandival (W), Mumbai -400067

Tel No. : 022-29671839 Email Id: aniljainajmer@yahoo.com

Annexure - A to the Auditors' Report

The Annexure referred to in Independent Auditors' Report to the members of the Company on the standalone financial statements for the year ended 31st March 2024, we report that:

- (i) (a) The Company does not have any fixed assets; Hence Clause 3 (i) (a) to (c) of the Order is not applicable.
- (ii) (a) Physical verification of inventory has been conducted at reasonable intervals by the management.
(b) Procedures for physical verification of inventory followed by the management are reasonable and adequate in relation to the size of the company and the nature of its business. There are no inadequacies in such procedures that should be reported.
(c) Company is maintaining proper records of inventory. No material discrepancies were noticed on physical verification.
- (iii) In our opinion and according to the information and explanations given to us, the Company has neither granted nor taken any loans, secured or unsecured to/ from the companies, firms or other parties covered in the register maintained under Section 189 of the Companies Act, 2013 ('the Act'). Hence, the provisions of clause 3 (iii) (a) to (C) of the Order are not applicable to the Company and hence not commented upon.
- (iv) In our opinion and according to the information and explanations given to us, the Company has complied with the provisions of section 185 and 186 of the Act, with respect to the loans and investments made.
- (v) The Company has not accepted any deposits from the public.
- (vi) The Company is not required to maintain cost records pursuant to the Rules made by the Central Government for the maintenance of cost records under sub-section (l) of Section 148 of the Companies Act.
- (vii) According to information and explanations given to us and on the basis of our examination of the books of account, and records, the Company is not required to deposit undisputed statutory dues including Provident Fund, Employees State Insurance, Sales tax, Service Tax, Duty of Customs, Duty of Excise, Value added Tax, Cess and any other statutory dues except Income-Tax with the appropriate authorities. According to the information and explanations given to us, no undisputed amounts payable in respect of the above were in arrears as at March 31, 2024 for a period of more than six months from the date on when they become payable.
- (viii) The Company does not have any loans or borrowings from any financial institution, banks, government or debenture holders during the year. Accordingly, clause 3(viii) of the Order is not applicable.
- (ix) The Company did not raise any money by way of initial public offer or further public offer (including debt instruments) and term loans during the year. Accordingly, clause 3 (ix) of the Order is not applicable.
- (x) According to the information and explanations given to us, no material fraud by the Company or on the Company by its officers or employees has been noticed or reported during the course of our audit.

- (xi) According to the information and explanations give to us and based on our examination of the records of the Company, the Company has paid/provided for managerial remuneration in accordance with the requisite approvals mandated by the provisions of section 197 read with Schedule V to the Act.
- (xii) In our opinion and 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) The Company has not entered into any transactions with related parties in compliance with the provisions of Sections 177 and 188 of the Act.
- (xiv) According to the information and explanations give to us and based on our examination of the records of the Company, the Company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year.
- (xv) According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not entered into non-cash transactions with directors or persons connected with him. Accordingly, clause 3(xv) of the Order is not applicable.
- (xvi) The Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934. Accordingly, the provisions of Clause 3(xvi) of the Order are not applicable to the Company.

**For Jain Anil & Associates.
Chartered Accountants**

Anil Jain

**(Anil Jain)
Proprietor**

Membership No. 039803

Firm Reg. No. 115987W

Date: 30/05/2024

UDIN :- 24039803BKCLR2831



Address: 1603,Gaurav Heights, Mahavir Nagar,Kandival (W), Mumbai -400067

Tel No. : 022-29671839 Email Id: aniljainajmer@yahoo.com

Annexure - B to the Auditors' Report

Report on the Internal Financial Controls 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 **TRIVENI ENTERPRISES LIMITED** ("the Company") as of 31st March 2024 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 authorizations of management and directors of the company; and
- (3) Provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31st March 2024, 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 Jain Anil & Associates.

Chartered Accountants

(Anil Jain)

Proprietor

Membership No. 039803

Firm Reg. No. 115987W

Date: 30/05/2024

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