



TRIMURTHI LIMITED

Date: 28-05-2024

TRIMURTHI LIMITED

#5-8-354, Office No. 1106, Ratna Block
Raghav Ratna Towers, Chirag Ali Lane, Abids
Hyderabad, Telangana - 500001 | Tel: 040 23314435
Email: info@trimurthidrugs.com
Website: www.trimurthidrugs.com
CIN No. L67120TG1994PLC018956

To
BSE Limited,
P.J. Towers, Dalal Street,
Mumbai-400001.

Dear Sir/Madam,

Sub: Outcome of Board Meeting Held on 28-05-2024

Unit: Trimurthi Limited(Scrip Code: 536565)

With reference to the subject cited, this is to inform the Exchange that at the meeting of the Board of Directors of Trimurthi Limited held on Tuesday, the 28th day of May, 2024 at 4.00 P.M. at the registered office of the Company, the following were considered and approved by the Board:

1. Audited Financial Results for the Quarter and Year Ended 31-03-2024.
2. Audit Report along with Declaration as per Regulation 33 of SEBI (LO&DR) Regulations, 2015 for year ended 31-03-2024.

The meeting concluded at 4.35 P.M.

This is for the information and records of the Exchange, Please.

Thanking You,

Yours Sincerely,
For Trimurthi Limited




Ravi Bhangadia
Chairman and Whole Time Director
DIN: 03434400



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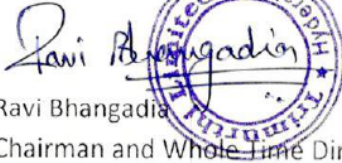
Dear Sir/Madam,

Sub: Declaration pursuant to regulation 33(3)(d) of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.

I Ravi Bhangadia, Chairman & Whole time Director of Trimurthi Limited hereby declare that the statutory Auditors of the company, M/s. P. Murali & Co., Chartered Accountants have issued an Audit Report with unmodified/unqualified opinion on Audited Financial Results of the company for the quarter and year ended 31st March, 2024.

This declaration is issued in compliance of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Yours Sincerely,
For Trimurthi Limited


Ravi Bhangadia

Chairman and Whole Time Director
DIN No: 03434400



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TRIMURTHI LIMITED
Regd Off: 5-8-354/1106, Office No. 1106, Ratna Block, Raghav Ratna Towers, Chirag Ali Lane, Hyderabad, Telangana - 500001
STATEMENT OF AUDITED FINANCIAL RESULTS
FOR THE QUARTER IV AND YEAR ENDED 31st MARCH 2024

(Amount in lakhs except EPS)

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)
1. INCOME					
INCOME FROM OPERATIONS	84.29	49.88	86.58	422.38	140.46
OTHER INCOME	12.92	8.50	23.25	30.74	51.57
TOTAL INCOME	97.21	58.38	109.83	453.12	192.03
2. EXPENSES					
PURCHASES	74.85	53.27	92.67	421.02	164.09
COST OF MATERIALS CONSUMED	-	-	-	-	-
MANUFACTURING EXPENSES	-	-	-	-	-
INCREASE/(DECREASE) IN STOCK IN TRADE	(18.33)	(7.14)	(4.67)	(37.39)	(28.86)
RENT	0.30	0.30	0.30	1.20	1.50
EMPLOYEE BENEFITS EXPENSE	3.17	3.98	10.47	15.43	31.18
FINANCE COSTS	-	-	-	-	-
DEPRECIATION AND AMORTISATION EXPENSES	0.61	1.06	1.41	3.81	5.62
OTHER EXPENSES	8.81	10.28	8.23	46.91	24.36
TOTAL EXPENSES	69.42	61.75	108.41	450.99	197.88
3. PROFIT/(LOSS) FROM BEFORE EXCEPTIONAL ITEMS AND TAX (1-2)	27.79	(3.37)	1.42	2.13	(5.85)
4. EXCEPTIONAL ITEMS/ PRIOR PERIOD ITEMS					
5. PROFIT/(LOSS) FROM CONTINUING OPERATIONS BEFORE TAX (3-4)	27.79	(3.37)	1.42	2.13	(5.85)
6. TAX EXPENSES					
-CURRENT TAX	0.12	(0.40)	(0.04)	1.08	(0.15)
-TAX ADJUSTMENTS RELATING TO EARLIER YEARS					
-NET DEFERRED TAX LIABILITY/(ASSET)	0.12	(0.40)	(0.04)	1.08	(0.15)
7. NET PROFIT/(LOSS) FROM CONTINUING OPERATIONS AFTER TAX (5-6)	27.66	(2.97)	1.38	1.04	(5.99)
8. PROFIT/(LOSS) FROM DISCONTINUED OPERATIONS					
9. TAX EXPENSES FOR DISCONTINUED OPERATIONS					
10. PROFIT/(LOSS) FROM DISCONTINUED OPERATIONS (AFTER TAX) (8-9)					
11. PROFIT/(LOSS) FOR THE PERIOD (7+10)	27.66	(2.97)	1.38	1.04	(5.99)
12. OTHER COMPREHENSIVE INCOME					
A. (i) ITEMS THAT WILL NOT BE RECLASSIFIED TO PROFIT OR LOSS	(0.31)	4.83	1.20	14.92	1.20
(ii) INCOME TAX RELATING TO ITEM THAT THAT WILL NOT BE RECLASSIFIED TO PROFIT OR LOSS					
B. (i) ITEMS THAT WILL BE RECLASSIFIED TO PROFIT OR LOSS					
(ii) INCOME TAX RELATING TO ITEM THAT THAT WILL BE RECLASSIFIED TO PROFIT OR LOSS					
13. TOTAL COMPREHENSIVE INCOME FOR THE PERIOD (11+12) (COMPRISING PROFIT (LOSS) AND OTHER COMPREHENSIVE INCOME)	27.36	1.86	2.58	15.97	(4.79)
14. EARNINGS PER EQUITY SHARE (FOR CONTINUING OPERATION):					
(i) BASIC	0.34	(0.04)	0.02	0.01	(0.07)
(ii) DILUTED	0.34	(0.04)	0.02	0.01	(0.07)
15. EARNINGS PER EQUITY SHARE (FOR DISCONTINUING OPERATION):					
(i) BASIC					
(ii) DILUTED					
16. EARNINGS PER EQUITY SHARE (FOR CONTINUING AND DISCONTINUING OPERATION):					
(i) BASIC	0.34	(0.04)	0.02	0.01	(0.07)
(ii) DILUTED	0.34	(0.04)	0.02	0.01	(0.07)

Sani R. Reddy



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	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)
A.	PARTICULARS OF SHARE HOLDING					
1.	Public Share Holding					
	- Number of Shares	26,79,267	26,79,267	26,79,267	26,79,267	26,79,267
	- Percentage of shareholding	33.08%	33.08%	33.08%	33.08%	33.08%
2.	Promoters and promoter group shareholding					
	a. Pledged / encumbered					
	- No of Equity Shares	-Nil-	-Nil-	-Nil-	-Nil-	-Nil-
	- Percentage of Shares (of the shareholding of promoter and promoter group)	-Nil-	-Nil-	-Nil-	-Nil-	-Nil-
	- Percentage of Shares (of the total share capital of the company)	-Nil-	-Nil-	-Nil-	-Nil-	-Nil-
	b. Non encumbered					
	- No of Equity Shares	54,20,733	54,20,733	54,20,733	54,20,733	54,20,733
	- Percentage of Shares (of the shareholding of promoter and promoter group)	100.00%	100.00%	100.00%	100.00%	100.00%
	- Percentage of Shares (of the total share capital of the company)	66.92%	66.92%	66.92%	66.92%	66.92%

Particulars	3 Months Ended (31/03/2024)
B. Investor Complaints	
Pending at the beginning of the quarter	-NIL-
Received during the quarter	-NIL-
Disposed during the quarter	-NIL-
Remaining unsolved during the quarter	-NIL-

TRIMURTHI LIMITED

Segment Reporting

	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)
1.	Segment Revenue					
	a. Pharma Business	3.58	3.90	14.50	14.51	21.32
	b. Financial Services	6.42	4.84	10.04	20.44	27.27
	c. Investments	6.50	0.01	13.21	6.65	24.30
	d. Trading in Shares	80.71	49.63	71.99	411.52	119.14
	e. Foods	-	-	-	-	-
	Total	97.21	58.38	109.83	453.12	192.03
	Less: Inter Segment Revenue					
	Net Sales/ Income From Operations	97.21	58.38	109.83	453.12	192.03
2.	Segment Profits (Before tax From Each Segment)					
	a. Pharma Business	3.07	(25.28)	5.29	2.05	4.83
	b. Financial Services	6.42	4.84	10.04	20.44	27.27
	c. Investments	6.50	0.01	13.21	6.65	24.30
	d. Trading in Shares	11.79	17.08	(27.13)	(27.01)	(62.25)
	e. Foods	-	-	-	-	-
	Total	27.78	(3.37)	1.41	2.13	(5.85)
	Less:					
	i. Interest					
	ii. Other Un-allocable expenses net off					
	iii. Un-allocable Income					
	Total Profit Before Tax	27.78	(3.37)	1.41	2.13	(5.85)
3.	Capital Employed					
	a. Pharma Business	32.46	28.34	55.82	32.46	55.82
	b. Financial Services	-	-	7.78	-	7.78
	c. Investments	306.37	306.18	277.52	306.37	277.52
	d. Trading in Shares	396.64	-	378.39	396.64	378.39
	e. Foods	-	373.60	-	-	-
	Total	735.48	708.12	719.51	735.48	719.51

- 1 Previous period figures have been regrouped, re-arranged and re-classified wherever necessary to conform to current period's classification.
- 2 The Audited financial Results for the financial year ended 31st March, 2024 have been reviewed by the Audit Committee and approved at the meeting of the Board of Directors of the Company held on 28-05-2024
- 3 The above financial results have been prepared in accordance with the recognition and measurement principles laid down in the Ind AS 34- Interim Financial Reporting prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued there under and the other accounting principles generally accepted in India.
- 4 The results are also available on the website of the Company
- 5 The figures of last quarter are the balancing figures between the audited figures in respect of the full financial year upto 31st March 2024 and the unaudited published year to date figures upto 31st December 2023, being the date of the end of the third quarter of the financial year which were subjected to limited review.

Place : Hyderabad
Date : 28-05-2024

Ravi



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TRIMURTHI LIMITED			
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BALANCE SHEET AS AT 31-03-2024			
(Amounts in '000 except for number of shares and EPS)			
PARTICULARS		Figures as at 31/03/2024	Figures as at 31/03/2023
ASSETS:			
A. Non Current Assets			
(a) Property, Plant and Equipment		1,175.80	1,741.89
(b) Capital Work In Progress			
(c) Investment Property			
(d) Other Intangible Assets		0.10	0.10
(e) Financial Assets			
(i) Investments		30,637.18	27,751.87
(ii) Trade Receivables			
(iii) Loans			
(iv) Other Financial Assets			
(f) Deferred Tax Assets (Net)		538.00	646.45
(g) Other Non Current Assets			
		32,351.08	30,140.31
B. Current Assets			
(a) Inventories		11,944.50	8,205.61
(b) Financial Assets			
(i) Investments			
(ii) Trade Receivables		133.55	1,904.58
(iii) Cash & Cash Equivalents		1,178.20	2,747.43
(iv) Bank Balances other than (iii) above			
(v) Short Term Loans and Advances		-	777.84
(vi) Others		28,041.72	28,791.77
		41,297.97	42,427.23
TOTAL ASSETS		73,649.06	72,567.54
EQUITY AND LIABILITIES:			
A. Equity			
(a) Equity Share Capital		81,000.00	81,000.00
(b) Other Equity		(7,452.30)	(9,048.88)
		73,547.70	71,951.12
B. Non Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings			
(ii) Trade Payables			
(A) Dues to MSME			
(B) Dues to Other than MSME			
(iii) Other Financial Liabilities			
(b) Provisions			
(c) Deferred Tax Liabilities (Net)			
(d) Other Non Current Liabilities			
B. Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings			
(ii) Trade Payables		30.04	537.97
(A) Dues to MSME			
(B) Dues to Other than MSME			
(iii) Other Financial Liabilities			
(b) Other Current Liabilities		71.32	78.45
(c) Provisions			
(d) Current Tax Liabilities (Net)			
		101.36	616.42
TOTAL EQUITY AND LIABILITIES		73,649.06	72,567.54

Ravi Shankar Reddy



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(Amounts in '000 except number of shares and EPS)		
CASH FLOW STATEMENT FOR THE PERIOD ENDED 31-03-2024		
Particulars	As at 31-03-2024	As at 31-03-2023
A. Cash Flow from Operating Activities:		
Net Profit before Tax and Extraordinary Items	212.57	(584.76)
Adjustments for:		
Depreciation	381.49	562.18
Interest & Other Income	(3,073.92)	(5,157.32)
Loss on Sale of Fixed Assets		
Loss on Sale of Investments & Property		
Profit on sale of mutual funds		
Operating profit before Working Capital Changes	(2,479.86)	(5,179.90)
Adjustments for:		
Trade and Other receivables	3,298.91	(16,521.83)
Inventories	(3,738.89)	(2,886.47)
Trade & Other payables	(515.06)	534.92
Cash generated from Operations	(955.04)	(18,873.38)
Cash flow before Extraordinary Items	(3,434.91)	(24,053.28)
Extraordinary Items and Tax		
Net Cash used for Operating activities	(3,434.91)	(24,053.28)
B. Cash Flow from Investing Activities:		
Purchase of Fixed Assets		(43.79)
Sale of Fixed Assets	184.60	
Capital Work in progress		
Sale / Purchase of Investments	(1,392.86)	22,837.96
Increase / (Decrease) in Security Deposits	-	(27,200.00)
Interest & Other Income	3,073.92	5,157.32
Net Cash flow from Investing activities	1,865.68	751.49
C. Cash Flow from Financing Activities:		
Increase in Share Capital		
Increase in Share Premium		
Increase / Decrease in Long Term Borrowings		
Share Issue and Preliminary Expenses		
Dividends Paid		
Net Cash flow from Financing activities		
Net Increase in Cash and Cash Equivalents (A+B+C)	(1,569.23)	(23,301.79)
Cash and Cash Equivalents as at (Opening Balance)	2,747.43	26,049.22
Cash and Cash Equivalents as at (Closing Balance)	1,178.20	2,747.43

Fari Hanyadri



P. MURALI & CO.,
CHARTERED ACCOUNTANTS
6-3-655/2/3, SOMAJIGUDA,
HYDERABAD - 500 082. INDIA

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INDEPENDENT AUDITOR'S REPORT

TO
THE BOARD OF DIRECTORS OF
TRIMURTHI LIMITED

Report on the audit of the Ind AS Financial Results

Opinion:

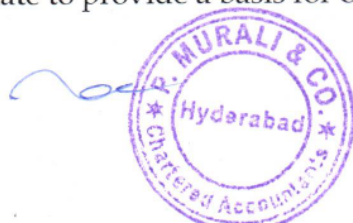
We have audited the accompanying Ind AS quarterly financial results of M/s. Trimurthi Limited for the quarter ended 31st March, 2024 and the year to date results for the period from 01-04-2023 TO 31-03-2024, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, these financial results:

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information for the quarter ended 31st March, 2024 as well as the year to date results for the period from 01-04-2023 to 31-03-2024.

Basis for Opinion:

We conducted our audit in accordance with the Standards on Auditing 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 Results 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 results 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.





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Management's Responsibilities for the Financial Results

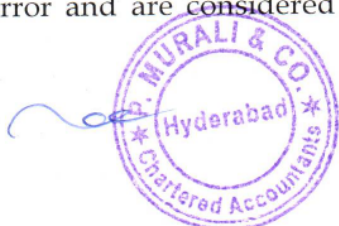
These quarterly financial results as well as the year to date financial results have been prepared on the basis of the interim financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. 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 results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial results, the Board of Directors are 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.

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

Auditor's Responsibilities for the Audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the financial results 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





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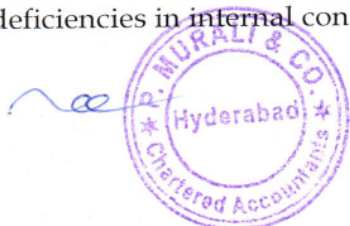
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could reasonably be expected to influence the economic decisions of users taken on the basis of these financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial results, 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 is 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 the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' 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 results 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 results, including the disclosures, and whether the financial results 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.






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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.

The Financial Results include the results for the quarter ended 31st March 2024 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subjected to limited review by us.

For P. Murali & Co,
Chartered Accountants,
ERN No: 007257S


A. Krishna Rao
Partner
M.No:020085
UDIN: 24020085BKAVIAS677



Place: Hyderabad
Date: 28-05-2024