

# TRIVIKRAMA INDUSTRIES LIMITED

CIN: L24241TN1984PLC096136



30<sup>th</sup> May 2023

To

**The Deputy Manager**

Department of Corporate Services

**BSE Limited**

P.J. Towers, Dalal Street,

Mumbai- 400 001.

**Scrip Code: 538579 (BSE-SME)**

**Sub: Standalone and Consolidated Audited Financial Results for the half year and year ended 31<sup>st</sup> March, 2023**

-----  
This is to inform you that a meeting of the Board of Directors of our Company was held on 30<sup>th</sup> May 2023 at the registered office of the Company which approved and took on record the Standalone and Consolidated Audited Financial Results for the half year and year ended 31<sup>st</sup> March, 2023. In order to comply with Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are enclosing with this letter, Standalone and Consolidated Audited Financial Results for the half year and year ended 31<sup>st</sup> March, 2023 along with the "Audit Report" issued by the Statutory Auditor. Further also find enclosed the declaration to the effect that Auditor's Report on Standalone and Consolidated Audited Financial Results of the Company is with unmodified opinion.

Kindly take the same on your record & oblige .

This is for the information of Members

Start Time of Board Meeting: 0500 pm

End Time of Board Meeting: 0945 pm

Thanking You

**FOR TRIVIKRAMA INDUSTRIES LIMITED**

**BASKARAN SATHYA PRAKASH**

**(DIN: 01786634)**

**MANAGING DIRECTOR**





**Auditor's Report on Half Yearly Financial Results and Year to Date Results of the Company**  
**Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure**  
**Requirements) Regulations, 2015**

To,  
Board of Directors of  
**M/s Trivikrama Industries Limited**

We have audited the half Yearly financial results of M/s. **Trivikrama Industries Limited** for the half year ended **31<sup>st</sup> March 2023** and the year to date results for the period **1<sup>st</sup> April 2022 to 31<sup>st</sup> March 2023**, attached herewith being submitted by the company pursuant to the Requirement of Regulation 33 of the SEBI (listing Obligations and Disclosure Requirements) Regulation 2015. These half yearly financial results as well as the year to date financial results have been prepared from interim financial statement, which are the responsibility of the company's management. Our responsibility is to express an opinion On these financial results based on our audit of such interim financial statements, which have been prepared in accordance with there cognition and measurements principles laid down in Accounting standard for Interim Financial Reporting (AS25/Ind AS34) mandated under section 133 of the companies Act, 2013 read with relevant rules issued there under, as applicable and other accounting principles generally accepted in India.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An audit includes Examining on a test basis evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.

In our opinion and to the best of our information and according to the explanations given to us these half yearly financial results as well as the year to date results;

- i. Have been presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure requirements) Regulations, 2015 in this regard; and
- ii. Give a true fair view of the net loss and other financial information for the half year ended 31<sup>st</sup> March 2023 as well as the year to date results for the period from 1<sup>st</sup> April 2022 to 31<sup>st</sup> March 2023.

For **LSSM & Co.,**  
**Chartered Accountants**  
F.R.N.013941S

*L. Saravanan*

Saravanan.L  
**M.NO.230170**  
**ICAI UDIN:23230170BGXQTS2348**



**15<sup>th</sup> May 2023**  
**Chennai**

# TRIVIKRAMA INDUSTRIES LIMITED

CIN: L24241TN1984PLC096136

Regd. Office: Apex Chamber, 4th Floor, No 20, Theyagaraya Road Chennai-600017

Ph. No. : 044-48679669 | Email: trivikramaindustries@gmail.com | Website: www.trivikrama.com

## STANDALONE STATEMENT OF ASSETS AND LIABILITIES FOR THE YEAR ENDED 31ST MARCH, 2023

(Rs. In Lakhs)

	Particulars	As on 31.03.2023	31.03.2022
		Audited	Audited
<b>I</b>	<b>EQUITY AND LIABILITIES</b>		
<b>1</b>	<b>Shareholders' Funds</b>		
	(a) Share Capital	711.450	711.450
	(b) Reserve and surplus	135.077	146.662
	(c) Money Received against Share Warrants		
		<b>846.527</b>	<b>858.112</b>
<b>2</b>	<b>Share Application money pending allotment</b>	-	-
<b>3</b>	<b>Non Current Liabilities</b>		
	(a) Long Term Borrowings	-	-
	(b) Deferred tax Liabilities (Net)	-	-
	(c) Other Long Term liabilities	-	-
	(d) Long-term provisions	-	-
		-	-
<b>4</b>	<b>Current Liabilities</b>		
	(a) Short Term Borrowings	-	10.150
	(b) Trade Payables		
	(A) Total Outstanding Dues of Micro Enterprises and Small Enterprises	-	-
	(B) Total Outstanding Dues of Creditors other than Micro Enterprises and Small Enterprises	88.117	62.307
	(c) Other Current Liabilities	1.338	1.306
	(d) Short Term Provisions	-	-
		<b>89.455</b>	<b>73.763</b>
	<b>TOTAL</b>	<b>935.982</b>	<b>931.875</b>
<b>II</b>	<b>ASSETS</b>		
	<b>Non - Current Assets</b>		
<b>1</b>	(a) Property, Plant and Equipment		
	(i) Tangible Assets	-	-
	(ii) Intangible Assets	-	-
	(iii) Capital Work in Progress	-	-
	(iv) Intangible Assets under Development	-	-
	(b) Non Current Investments	250.000	250.000
	(c) Deferred Tax assets ( Net)	-	-
	(d) Long term Loans and Advances	0.989	0.918
	(e) Other Non-Current Assets	-	18.399
		<b>250.989</b>	<b>269.317</b>
<b>2</b>	<b>Current Assets</b>		
	(a) Current Investments	414.977	605.450
	(b) Inventories	-	-
	(c) Trade Receivables	12.882	0.884
	(d) Cash and Cash Equivalents	9.655	0.729
	(e) Short term Loans and advances	247.480	55.495
	(f) Other Current Assets	-	-
		<b>684.993</b>	<b>662.558</b>
	<b>TOTAL</b>	<b>935.982</b>	<b>931.875</b>

For Trivikrama Industries Limited



Baskaran Sathya Prakash  
DIN : 01786634  
Managing Director

Place : Chennai  
Date : 15th May, 2023

# TRIVIKRAMA INDUSTRIES LIMITED

CIN: L24241TN1984PLC096136

Regd. Office: Third Floor , B Block, Work EZ,147 Pathari Road Thousand Lights Chennai – 600 0006

Ph. No. : +91 - 6380416423 | Email: trivikramaindustries@gmail.com | Website: www.trivikrama.com

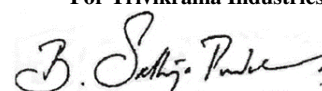
## STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE HALF YEAR AND YEAR ENDED 31ST MARCH, 2023

(Rs. In Lakhs) except EPS Figures						
S. No.	Particulars	Half Year Ended			Year ended	
		31.03.2023	30.09.2022	31.03.2022	31.03.2023	31.03.2022
		Audited	Un-Audited	Audited	Audited	Audited
I	Revenue from Operations	-	-	-	-	-
II	Other Income	16.353	-	2.403	16.353	5.153
III	Total Revenue(I+II)	16.353	-	2.403	16.353	5.153
IV	Expenses					
a.	Cost of Material Consumed	-	-	-	-	-
b.	Purchase of Stock-in-Trade	-	-	-	-	-
c.	Changes in inventories of Finished goods/work in progress & Stock in Trade	-	-	-	-	-
d.	Finance Cost	0.000	0.001	0.020	0.00	0.02
e.	Employee benefits expenses	0.350	0.900	0.755	1.25	2.08
f.	Depreciation & Amortisation Expenses	18.399	-	18.399	18.40	18.40
g.	Other Expenses	5.470	2.819	6.666	8.29	7.90
h.	Total Expenses	24.219	3.720	25.840	27.939	28.399
V	Profit before Exceptional and Extra ordinary items and Tax (III-IV)	(7.866)	(3.720)	(23.437)	(11.586)	(23.246)
VI	Exceptional items		-		-	-
VII	Profit before Extraordinary items and Tax (V-VI)	(7.866)	(3.720)	(23.437)	(11.586)	(23.246)
VIII	Extraordinary Items		-		-	-
IX	Profit Before Tax(VII-VIII)	(7.866)	(3.720)	(23.437)	(11.586)	(23.246)
X	Tax expense	-	-	-	-	-
a.	Current Tax	-	-	-	-	-
b.	Deferred Tax	-	-	-	-	-
XI	Profit/(Loss) for the period from Continuing Operations(VII-VIII)	(7.866)	(3.720)	(23.437)	(11.586)	(23.246)
XII	Profit/(Loss) from Discontinuing Operations	-	-	-	-	-
XIII	Tax expense from Discontinuing Operations	-	-	-	-	-
XIV	Profit/(Loss) from Discontinuing operations (after Tax) (XII-XIII)	-	-	-	-	-
XV	Profit/(Loss) for the period (XI+XIV)	(7.866)	(3.720)	(23.437)	(11.586)	(23.246)
XVI	Earning Per Share (before extra-ordinary items) of Rs. 10/- each (not annualized)				-	
a)	Basic	(0.011)	(0.005)	(0.033)	(0.016)	(0.033)
b)	Diluted	(0.011)	(0.005)	(0.033)	(0.016)	(0.033)
XVII	Earning Per Share (after extra-ordinary items) of Rs. 10/- each (not annualized)					
a)	Basic	(0.011)	(0.005)	(0.033)	(0.016)	(0.033)
b)	Diluted	(0.011)	(0.005)	(0.033)	(0.016)	(0.033)

### NOTES:

1. The audited financial results for the Half Year and Year ended March 31, 2023 have been approved by the Board of Directors of the Company at its meeting held on 30th May, 2023. The Company confirms that its Statutory auditors have issued audit report with unmodified opinion on the financial results for the Half Year and Year ended March 31, 2023.
2. EPS is not annualized for the half year ended March 31, 2023, September 30, 2022 and March 31, 2022.
3. The Company operates in a single segment and hence information pursuant to Segment Reporting as per Ind AS 108/AS 17 is not applicable.
4. The figures for the current half year and the corresponding half year of the previous year represents the balance between audited figures in respect of the full financial years and those published till the half year ended 30th September of the respective financial year.
5. Confirmation of balances/reconciliation of accounts pertaining to certain advances / creditors / debtors is pending as at year end. However the management has adopted those balances in the books of accounts as at year end.
6. Figures for the comparative periods have been regrouped wherever necessary in conformity with present classification.
7. Current Tax includes Net of MAT Credit

For Trivikrama Industries Limited



Baskaran Sathya Prakash

DIN : 01786634

Managing Director

Place : Chennai

Date : 15th May, 2023

**TRIVIKRAMA INDUSTRIES LIMITED****CIN : L24241TN1984PLC096136****Statement of Cash Flow Statement Annexed to the Balance Sheet as at 31st March 2023**

Particulars	31-03-2023	31-03-2022
	Rs.	Rs.
<b>A. Cash Flow From Operating Activities</b>		
Net Profit before tax & extra ordinary items	(11,58,584.96)	(23,24,554.76)
<i>Adjustments for Non-Cash &amp; Non-Operating Expenses</i>		
Interest Receipts	-	(4,95,000.00)
Profit / Loss on Sale of Investments	-	-
Depreciation & Amortization	18,39,875.96	18,39,875.96
<b>Operating Profit Before Working Capital Changes</b>	<b>6,81,291.00</b>	<b>(9,79,678.80)</b>
<i>Adjustments for Working Capital Changes</i>		
Decrease / (Increase) in Inventories	-	-
Decrease / (Increase) in Trade Receivables	(11,99,734.00)	(36,402.00)
Decrease / (Increase) in Short Term Loans & Advances	(1,91,98,470.00)	15,39,331.00
Decrease / (Increase) in Other Current Assets	-	-
Decrease / (Increase) in Other Non Current Assets	18,39,875.96	18,39,875.96
Decrease / (Increase) in Long Term Loans & Advances	(7,107.00)	-
(Decrease) / Increase in Trade Payable	15,66,039.00	(15,43,013.20)
(Decrease) / Increase in Short Term Borrowings	-	(20,32,804.00)
(Decrease) / Increase in Other Current Liabilities	3,254.00	-
(Decrease) / Increase in Short Term Provisions	-	-
<b>Cash Generated from Operations</b>	<b>(1,63,14,851.04)</b>	<b>(12,12,691.04)</b>
Income Tax Adjustments	-	-
Extra-Ordinary Items	-	-
<b>Net Cash Flow from Operating Activities</b>	<b>(1,63,14,851.04)</b>	<b>(12,12,691.04)</b>
<b>B. Cash Flow From Investing Activities</b>		
Net Decrease / (Increase) in Fixed Assets	-	-
Profit / (Loss) on Sale of Investments	-	-
Net (Purchase)/Sale of Current Investments	1,90,47,311.00	21,00,000.00
Interest Received	-	4,95,000.00
<b>Net Cash Flow from Investing Activities</b>	<b>1,90,47,311.00</b>	<b>25,95,000.00</b>
<b>C. Cash Flow From Financing Activities</b>		
Issue of Equity Shares	-	-
Share Issue Expenses Incurred / Written-Off	(18,39,875.96)	(18,39,875.96)
<b>Net Cash Flow from Operating Activities</b>	<b>(18,39,875.96)</b>	<b>(18,39,875.96)</b>
<b>D. Net Increase /(Decrease) in Cash &amp; Cash Equivalents</b>	<b>8,92,584.00</b>	<b>(4,57,567.00)</b>
<b>E. Opening Cash &amp; Cash Equivalents</b>	<b>72,925.19</b>	<b>5,30,492.19</b>
<b>F. Closing Cash &amp; Cash Equivalents (Note 17)</b>	<b>9,65,509.19</b>	<b>72,925.19</b>

Summary of Significant Accounting Policies

AS PER OUR REPORT OF EVEN DATE

For LSSM &amp; Co.

Chartered Accountants

Firm Registration Number: 013941S

Note 2

FOR TRIVIKRAMA INDUSTRIES LIMITED

sd  
Saravanan L  
Partner  
Membership No.230170

sd  
BASKARAN SATHYA PRAKASH  
Managing Director  
DIN : 01786634

sd  
SADASIVAM ANBAZHAGAN  
Director  
DIN : 08965772

sd  
ARIKESAVANALLUR  
VENKATRAMAN KRUSHNAN  
Chief Financial Officer

sd  
Monika Singh  
Company Secretary

Place : Chennai  
15th May 2023

Place : Chennai  
30th May 2023



**Auditor's Report on Half Yearly Consolidated Financial Results and Consolidated Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

To,  
Board of Directors of  
**M/s Trivikrama Industries Limited**

We have audited the half Yearly consolidated financial results of **M/s. Trivikrama Industries Limited** for the half year ended **31<sup>st</sup> March 2023** and the year to date results for the period **1<sup>st</sup> April 2022 to March 2023**, attached herewith being submitted by the company pursuant to the Requirement of Regulation 33 of the SEBI (listing Obligations and Disclosure Requirements) Regulation 2015. These consolidated half yearly financial results as well as the consolidated year to date financial results have been prepared from consolidated interim financial statement, which are the responsibility of the company's management. Our responsibility is to express an opinion On these consolidated financial results based on our audit of such consolidated interim financial statements, which have been prepared in accordance with there cognition and measurements principles laid down in Accounting standard for Interim Financial Reporting (AS25/Ind AS34) mandated under section 133 of the companies Act, 2013 read with relevant rules issued there under, as applicable and other accounting principles generally accepted in India.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An audit includes Examining on a test basis evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.

In our opinion and to the best of our information and according to the explanations given to us these consolidated half yearly financial results as well as the consolidated year to date results;

- i. Include the half yearly financial results and year to date of M/s CKM Homecare solutions private limited (wholly-owned subsidiary)
- ii. Have been presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure requirements) Regulations, 2015 in this regard; and
- iii. Give a true fair view of the consolidated net loss and other financial information for the half year ended 31<sup>st</sup> March 2023 as well as the year to date results for the period from 1<sup>st</sup> April 2022 to 31<sup>st</sup> March 2023.

For **LSSM & Co.,**  
**Chartered Accountants**  
F.R.N.013941S

  
Saravanan.L

**M.NO.230170**  
**ICAI UDIN:23230170BGXQTR3727**



**15<sup>th</sup> May 2023**  
**Chennai**

# TRIVIKRAMA INDUSTRIES LIMITED

CIN: L24241TN1984PLC096136

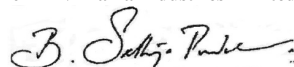
Regd. Office: Apex Chamber, 4th Floor, No 20, Theyagaraya Road Chennai-600017  
Ph. No. : 044-48679669 | Email: trivikramaindustries@gmail.com | Website: www.trivikrama.com

## CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES FOR THE YEAR ENDED 31ST MARCH, 2023

(Rs. In Lakhs)

	Particulars	As on 31.03.2023	As on 31.03.2022
		Audited	Audited
<b>I</b>	<b>EQUITY AND LIABILITIES</b>		
<b>1</b>	<b>Shareholders' Funds</b>		
	(a) Share Capital	711.450	711.450
	(b) Reserve and surplus	134.576	146.372
	(c) Money Received against Share Warrants		
		<b>846.026</b>	<b>857.822</b>
<b>2</b>	<b>Share Application money pending allotment</b>	-	-
<b>3</b>	<b>Non Current Liabilities</b>	-	-
	(a) Long Term Borrowings	-	-
	(b) Deferred tax Liabilities (Net)	-	-
	(c) Other Long Term liabilities	-	-
	(d) Long-term provisions	-	-
		-	-
<b>4</b>	<b>Current Liabilities</b>		
	(a) Short Term Borrowings		10.15
	(b) Trade Payables		
	(A) Total Outstanding Dues of Micro Enterprises and Small Enterprises	-	-
	(B) Total Outstanding Dues of Creditors other than Micro Enterprises and Small Enterprises	88.12	62.307
	(c) Other Current Liabilities	1.338	1.306
	(d) Short Term Provisions	-	-
		<b>89.456</b>	<b>73.763</b>
	<b>TOTAL</b>	<b>935.482</b>	<b>931.585</b>
<b>II</b>	<b>ASSETS</b>		
	<b>Non - Current Assets</b>		
<b>1</b>	(a) Property, Plant and Equipment		
	(i) Tangible Assets	-	-
	(ii) Intangible Assets	-	-
	(iii) Capital Work in Progress	-	-
	(iv) Intangible Assets under Development	-	-
	(b) Non Current Investments	250.000	250.000
	(c) Deferred Tax assets ( Net)	0.103	0.103
	(d) Long term Loans and Advances	<b>0.989</b>	0.918
	(e) Other Non-Current Assets		18.399
		<b>251.092</b>	<b>269.420</b>
<b>2</b>	<b>Current Assets</b>		
	(a) Current Investments	414.977	605.450
	(b) Inventories	-	-
	(c) Trade Receivables	11.857	0.066
	(d) Cash and Cash Equivalents	10.077	1.154
	(e) Short term Loans and advances	247.479	55.495
	(f) Other Current Assets	-	-
		<b>684.39</b>	<b>662.17</b>
	<b>TOTAL</b>	<b>935.482</b>	<b>931.585</b>

For Trivikrama Industries Limited



Baskaran Sathya Prakash  
DIN : 01786634  
Managing Director

Place : Chennai  
Date : 15th May 2023

# TRIVIKRAMA INDUSTRIES LIMITED

CIN: L24241TN1984PLC096136

Regd. Office:

Ph. No. : 044-48679669 | Email: trivikramaindustries@gmail.com | Website: www.trivikrama.com

## STATEMENT OF CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE HALF YEAR AND YEAR ENDED 31ST MARCH,

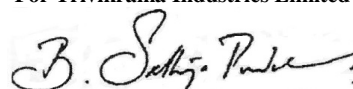
2023

(Rs. In Lakhs) except EPS Figures						
S. No.	Particulars	Half Year Ended			Year ended	
		31.03.2023	30.09.2022	31.03.2022	31.03.2023	31.03.2022
		Audited	Un-Audited	Audited	Audited	Audited
I	Revenue from Operations	-	-	-	-	-
II	Other Income	16.353	-	2.403	16.353	5.153
III	Total Revenue(I+II)	16.353	-	2.403	16.353	5.153
IV	Expenses					
a.	Cost of Material Consumed	-	-	-	-	-
b.	Purchase of Stock-in-Trade	-	-	-	-	-
c.	Changes in inventories of Finished goods/work in progress & Stock in Trade	-	-	-	-	-
d.	Finance Cost	(0.000)	0.005	0.020	0.005	0.024
e.	Employee benefits expenses	0.350	0.900	0.750	1.250	2.075
f.	Depreciation & Amortisation Expenses	18.399	-	18.399	18.399	18.398
g.	Other Expenses	5.676	2.819	6.972	8.495	8.206
h.	Total Expenses	24.425	3.724	26.141	28.149	28.703
V	Profit before Exceptional and Extra ordinary items and Tax (III-IV)	(8.072)	(3.724)	(23.738)	(11.796)	(23.550)
VI	Exceptional items	-	-	-	-	-
VII	Profit before Extraordinary items and Tax (V-VI)	(8.072)	(3.724)	(23.738)	(11.796)	(23.550)
VIII	Extraordinary Items	-	-	-	-	-
IX	Profit Before Tax(VII-VIII)	(8.072)	(3.724)	(23.738)	(11.796)	(23.550)
X	Tax expense	-	-	-	-	-
a.	Current Tax	-	-	-	-	-
b.	Deferred Tax	-	-	-	-	-
XI	Profit/(Loss) for the period from Continuing Operations(VII-VIII)	(8.072)	(3.724)	(23.738)	(11.796)	(23.550)
XII	Profit/(Loss) from Discontinuing Operations	-	-	-	-	-
XIII	Tax expense from Discontinuing Operations	-	-	-	-	-
XIV	Profit/(Loss) from Discontinuing operations (after Tax) (XII-XIII)	-	-	-	-	-
XV	Profit/(Loss) for the period (XI+XIV)	(8.072)	(3.724)	(23.738)	(11.796)	(23.550)
XVI	Earning Per Share (before extra-ordinary items) of Rs. 10/- each (not annualized)					
a)	Basic	(0.011)	(0.005)	(0.033)	(0.017)	(0.033)
b)	Diluted	(0.011)	(0.005)	(0.033)	(0.017)	(0.033)
XVII	Earning Per Share (after extra-ordinary items) of Rs. 10/- each (not annualized)					
a)	Basic	(0.011)	(0.005)	(0.033)	(0.017)	(0.033)
b)	Diluted	(0.011)	(0.005)	(0.033)	(0.017)	(0.033)

### NOTES:

1. The audited financial results for the Half Year and Year ended March 31, 2023 have been approved by the Board of Directors of the Company at its meeting held on 30th May 2023. The Company confirms that its Statutory auditors have issued audit report with unmodified opinion on the financial results for the Half Year and Year ended March 31, 2023.
2. EPS is not annualized for the half year ended March 31, 2023, September 30, 2022 and March 31, 22.
3. The Company operates in a single segment and hence information pursuant to Segment Reporting as per Ind AS 108/AS 17 is not applicable.
4. The figures for the current half year and the corresponding half year of the previous year represents the balance between audited figures in respect of the full financial years and those published till the half year ended 30th September of the respective financial year.
5. Confirmation of balances/reconciliation of accounts pertaining to certain advances / creditors / debtors is pending as at year end. However the management has adopted those balances in the books of accounts as at year end.
6. Figures for the comparative periods have been regrouped wherever necessary in conformity with present classification.
7. Current Tax includes Net of MAT Credit

For Trivikrama Industries Limited



Baskaran Sathya Prakash

DIN : 01786634

Managing Director

Place : Chennai

Date : 15th May 2023



**TRIVIKRAMA INDUSTRIES LIMITED**  
**(FORMERLY KNOWN AS CAREWELL INDUSTRIES LIMITED)**

**CIN : L24241TN1984PLC096136**

**Consolidated Statement of Cash Flow Statement Annexed to the Balance Sheet as at 31st March 2023**

Particulars	31.03.2023	31.03.2022
	Rs.	Rs.
<b>A. <u>Cash Flow From Operating Activities</u></b>		
Net Profit Before Tax & Extra-Ordinary Items	(11,79,588.96)	(23,55,012.76)
<i>Adjustments for Non-Cash &amp; Non-Operating Expenses</i>		
Interest Receipts	-	(4,95,000.00)
Profit / Loss on Sale of Investments	-	-
Depreciation & Amortization	18,39,875.96	18,39,875.96
		-
<b>Operating Profit Before Working Capital Changes</b>	<b>6,60,287.00</b>	<b>(10,10,136.80)</b>
<i>Adjustments for Working Capital Changes</i>		
Decrease / (Increase) in Inventories	-	-
Decrease / (Increase) in Trade Receivables	(11,79,084.00)	(6,652.00)
Decrease / (Increase) in Short Term Loans & Advances	(1,91,98,470.00)	15,91,361.80
Decrease / (Increase) in Other Current Assets	-	-
Decrease / (Increase) in Other Non Current Assets	18,39,875.96	18,39,875.96
Decrease / (Increase) in Long Term Loans & Advances	(7,107.00)	-
(Decrease) / Increase in Trade Payable	15,66,039.00	(15,43,014.00)
(Decrease) / Increase in Short Term Borrowings	-	(20,84,834.00)
(Decrease) / Increase in Other Current Liabilities	3,254.00	-
(Decrease) / Increase in Short Term Provisions	-	-
<b>Cash Generated from Operations</b>	<b>(1,63,15,205.04)</b>	<b>(12,13,399.04)</b>
Income Tax Adjustments	-	-
Extra-Ordinary Items	-	-
<b>Net Cash Flow from Operating Activities</b>	<b>(1,63,15,205.04)</b>	<b>(12,13,399.04)</b>
<b>B. <u>Cash Flow From Investing Activities</u></b>		
Net Decrease / (Increase) in Fixed Assets	-	-
Profit / (Loss) on Sale of Investments	-	-
Net (Purchase)/Sale of Current Investments	1,90,47,311.00	21,00,000.00
Interest Received	-	4,95,000.00
<b>Net Cash Flow from Operating Activities</b>	<b>1,90,47,311.00</b>	<b>25,95,000.00</b>
<b>C. <u>Cash Flow From Financing Activities</u></b>		
Issue of Equity Shares	-	-
Share Issue Expenses Incurred / Written-Off	(18,39,875.96)	(18,39,875.96)
<b>Net Cash Flow from Operating Activities</b>	<b>(18,39,875.96)</b>	<b>(18,39,875.96)</b>
<b>D. Net Increase /(Decrease) in Cash &amp; Cash Equivalents</b>	<b>8,92,230.00</b>	<b>(4,58,275.00)</b>
<b>E. Opening Cash &amp; Cash Equivalents</b>	<b>1,15,434.44</b>	<b>5,73,709.44</b>
<b>F. Closing Cash &amp; Cash Equivalents (Note 17)</b>	<b>10,07,664.44</b>	<b>1,15,434.44</b>
Summary of Significant Accounting Policies		
Note 2		

**For Trivikrama Industries Limited**



**Baskaran Sathya Prakash**

**DIN : 01786634**

**Managing Director**

**Place : Chennai**

**Date : 15th May 2023**



30<sup>th</sup> May 2023

**DECLARATION**

[Pursuant to Regulation 33(3)(d) of SEBI (Listing obligations & Disclosures Requirements) Regulation, 2015]

It is hereby declared and confirmed that Auditor's Report on Standalone and Consolidated Annual Audited Financials Results of the Company for the Financial Year ended 31.03.2023 is with unmodified opinion.

This declaration is furnished pursuant to the Second proviso to clause (d) of Sub-regulation (3) of Regulation 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulation, 2015 as amended/inserted vide SEBI (Listing Obligations & Disclosure Requirements)(Amendment) Regulation, 2016 dated 25<sup>th</sup> May, 2016.

**FOR TRIVIKRAMA INDUSTRIES LIMITED**

**BASKARAN SATHYA PRAKASH**  
**(DIN: 01786634)**  
**MANAGING DIRECTOR**

