

Date : 02.06.2017

To,

**The Listing Compliance Department,  
The B.S.E Limited  
Floor 25, P.J. Towers,  
Dalal Street,  
Mumbai. - 400 001**

Dear Sir/ Madam,

Sub: Revised Financials for year ending 31<sup>st</sup> ,March,2017  
Reference: Mailed Dated :01-06-2017

With Reference to the Subject Cited, whereby we submit the Revised Financial Result for the year ending 31<sup>st</sup> March, 2017 as Per Schedule III of the companies act, 2013 as asked by the exchange through the mail dated: 01-06-2017.

Request you take the same on records.

Thanking you.

For Trimurthi Limited



Arun Kumar Bhangadia  
Managing Director  
DIN: 00021024

### TRIMURTHI LIMITED

(Formerly known as Trimurthi Drugs & Pharmaceuticals Ltd.)  
4-4-231/1/2/ABC, Inderbagh, Sultanbazar,  
Hyderabad - 500 095, T.S. INDIA. | Tel: 040 24757370  
Email : [info@trimurthidrugs.com](mailto:info@trimurthidrugs.com)  
Website : [www.trimurthidrugs.com](http://www.trimurthidrugs.com)  
CIN No : L67120TG1994PLC018956

**TRIMURTHI LIMITED**  
 (Formerly Known as TRIMURTHI DRUGS & PHARMACEUTICALS LIMITED)  
 SCHEDULE III OF THE COMPANIES ACT 2013  
 STANDALONE AUDITED STATEMENT OF PROFIT AND LOSS FOR THE FY 2016-17.



**TRIMURTHI**  
 GROUP (Rs. In Lakhs)

**PART-I**

Particulars	Quarter Ended			Year Ended	
	31/03/2017	31-12-2016	31/03/2016	31/03/2017	31/03/2016
				Audited	Audited
<b>1. Income From Operations</b>					
Net Sales / Income from Operations					
Other Operating Income	12.19	79.73	0.00	289.48	0.00
<b>Total Operating Income(Net)</b>	<b>12.65</b>	<b>24.57</b>	<b>27.21</b>	<b>61.43</b>	<b>93.00</b>
<b>2. Expenditure</b>					
a. Consumption of Raw Material					
b. Purchase of Traded Goods/Shares	Nil	Nil	Nil	Nil	Nil
c. (Increase)/Decrease in stock in trade and work in Progress	0.16	69.93	0.00	306.88	0.00
d. Employees Cost	12.36	6.98	0.00	(21.92)	0.00
e. Rent	5.80	5.11	8.37	21.62	23.94
f. Depreciation	1.15	0.35	0.55	3.00	1.65
g. Other Expenditure	3.58	3.46	8.06	12.29	33.60
<b>Total</b>	<b>30.67</b>	<b>88.31</b>	<b>31.22</b>	<b>344.95</b>	<b>86.96</b>
<b>3. Profit/ (Loss) from Operations before Other Income, Finance Cost &amp; Exceptional Items (2-1)</b>	<b>(5.83)</b>	<b>15.99</b>	<b>(4.02)</b>	<b>5.96</b>	<b>6.03</b>
<b>4. Other Income</b>					
<b>5. Profit/ (Loss) from Ordinary Activities before Finance Cost &amp; Exceptional Items (3±4)</b>	<b>(0.84)</b>	<b>23.24</b>	<b>(7.61)</b>	<b>20.42</b>	<b>13.56</b>
<b>6. Finance Cost</b>					
<b>7. Profit/ (Loss) from Ordinary activities after finance cost but before exceptional items (5+6)</b>	<b>(0.84)</b>	<b>23.24</b>	<b>(7.61)</b>	<b>20.42</b>	<b>13.56</b>
<b>8. Exceptional Items</b>					
<b>9. Profit/ (Loss) from Ordinary activities before tax (7+8)</b>					
<b>10. Tax Expense (Including Deferred Tax)</b>	<b>(0.84)</b>	<b>23.24</b>	<b>(7.61)</b>	<b>20.42</b>	<b>13.56</b>
<b>11. Net Profit/ (Loss) from Ordinary activities after Tax (9+10)</b>	<b>(1.48)</b>	<b>6.70</b>	<b>(1.61)</b>	<b>5.33</b>	<b>3.73</b>
<b>12. Extraordinary Items(Net Of Tax Expenses)</b>					
<b>13. Net Profit/ (Loss) for the period (11+12)</b>	<b>0.63</b>	<b>16.54</b>	<b>(6.01)</b>	<b>15.09</b>	<b>9.82</b>
<b>14. Share Of Profit/(loss) Of Associates</b>					
<b>15. Minority Interest</b>					
<b>16. Net Profit/ (Loss) after taxes, Minority Interest and Share Of Profit/(Loss) of Associates (13+14+15)</b>	<b>0.63</b>	<b>16.54</b>	<b>(6.01)</b>	<b>15.09</b>	<b>9.82</b>
<b>17. Paid-up Equity Share Capital (Face Value of Rs.10/- each)</b>	<b>810.00</b>	<b>810.00</b>	<b>810.00</b>	<b>810.00</b>	<b>810.00</b>
<b>18. Reserves excluding revaluation reserves, as per balance sheet of previous accounting year</b>	<b>334.09</b>	<b>334.09</b>	<b>324.27</b>	<b>334.09</b>	<b>324.27</b>
<b>19. Earnings Per Share (EPS)</b>					
i. Basic & Diluted before extraordinary items (not annualised)	0.01	0.20	(0.07)	0.19	0.12
ii. Basic & Diluted after extraordinary items (not annualised)	0.01	0.20	(0.07)	0.19	0.12



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**TRIMURTHI LIMITED**  
(Formerly Known as TRIMURTHI DRUGS & PHARMACEUTICALS LIMITED)

PART-II

**STANDALONE AUDITED STATEMENT OF PROFIT AND LOSS FOR THE FY 2016-17.**



**TRIMURTHI**  
GROUP

Particulars	Quarter Ended			Year Ended	
	31/03/2017	31/12/2016	31/03/2016	31/03/2017	31/03/2016
	Audited	Unaudited	Audited	Audited	Audited
<b>A. Particulars Of Share Holding</b>					
1. Public Share Holding					
- Number of Shares	2900600	2900600	2849600	2900600	2849600
- Percentage of shareholding	35.81%	35.81%	35.18%	35.81%	35.18%
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	5199400	5199400	5250400	5199400	5250400
- 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)	64.19%	64.19%	64.82%	64.19%	64.82%
<b>Particulars</b>	<b>3 Months Ended ( 31/03/2017)</b>				
<b>B. Investor Complaints</b>					
Pending at the beginning of the quarter					
Received during the quarter	-NIL-				
Disposed during the quarter	-NIL-				
Remaining unsolved during the quarter	-NIL-				

**Segment Reporting**

Particulars	Quarters ended			Period ended	
	31/03/2017	31/12/2016	31/03/2016	31/03/2017	31/03/2016
	Audited	Unaudited	Audited	Audited	Audited
<b>1. Segment Revenue</b>					
a. Pharma Business	0.00	0.00	0.00	0.00	0.00
b. Financial Services	14.02	23.19	27.21	61.42	93.00
c. Investments	4.99	9.47	(3.60)	14.46	7.52
d. Trading in Shares	10.82	81.11	0.00	289.49	0.00
<b>Total</b>	<b>29.82</b>	<b>113.77</b>	<b>23.61</b>	<b>365.36</b>	<b>100.52</b>
<b>Less: Inter Segment Revenue</b>	<b>-Nil-</b>	<b>-Nil-</b>	<b>-Nil-</b>	<b>-Nil-</b>	<b>-Nil-</b>
<b>Net Sales/ Income From Operations</b>	<b>29.82</b>	<b>113.77</b>	<b>23.61</b>	<b>365.36</b>	<b>100.52</b>
<b>2. Segment Profits ( Before tax &amp; Interest From Each Segment)</b>					
a. Pharma Business	0.00	0.00	0.00	0.00	0.00
b. Financial Services	14.83	13.21	(4.31)	37.02	6.32
c. Investments	4.49	7.24	(3.30)	13.97	7.24
d. Trading in Shares	(20.16)	2.78	0.00	(30.57)	0.00
<b>Total</b>	<b>(0.84)</b>	<b>23.23</b>	<b>(7.61)</b>	<b>20.42</b>	<b>13.56</b>
<b>Less:</b>					
i. Interest	-Nil-	-Nil-	-Nil-	-Nil-	-Nil-
ii. Other Un-allocable expenses net off	-Nil-	-Nil-	-Nil-	-Nil-	-Nil-
iii. Un-allocable Income	-Nil-	-Nil-	-Nil-	-Nil-	-Nil-
<b>Total Profit Before Tax</b>	<b>(0.84)</b>	<b>23.23</b>	<b>(7.61)</b>	<b>20.42</b>	<b>13.56</b>
<b>3. Capital Employed</b>					
a. Pharma Business	0.00	0.00	0.00	0.00	-Nil-
b. Financial Services	640.95	653.06	842.40	640.95	842.40
c. Investments	184.34	179.34	301.69	184.34	301.69
d. Trading in Shares	334.14	326.14	0.00	334.14	0.00
<b>Total</b>	<b>1159.43</b>	<b>1158.54</b>	<b>1144.09</b>	<b>1159.43</b>	<b>1144.09</b>

**Notes:**

1. The above results have been taken on record by the board of directors of the company at their meeting held on 19-05-2017
2. The financial results for the quarter ended 31-03-2017 have been reviewed by the statutory auditors in pursuance of listing agreement.
3. In segment reporting common assets that are used interchangeable not allocated to the individual segment above.

Place : Hyderabad,  
Date : 19th May, 2017.

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# TRIMURTHI LIMITED

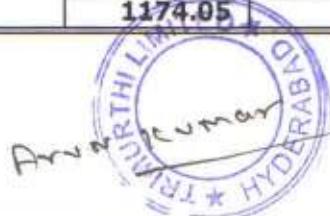
(Formerly Known as TRIMURTHI DRUGS & PHARMACEUTICALS LIMITED)

STANDALONE ASSETS AND LIABILITIES FOR THE QUARTER YEAR ENDED ON 31-03-2017



Particulars	As at 31/03/2017	As at 31/03/2016
<b>A. EQUITY AND LIABILITIES</b>		
<b>1. Share Holders' Funds:</b>		
(a) Share Capital	810.00	810.00
(b) Reserves and Surplus	349.18	334.09
(c) Money received against warrants	0.00	0.00
<b>Sub-Total Share Holders' Funds</b>	<b>1159.18</b>	<b>1144.09</b>
<b>2. Share Application pending for Allotment</b>	-Nil-	-Nil-
<b>3. Minority Interest*</b>	-Nil-	-Nil-
<b>4. Non Current Liabilities:</b>		
(a) Long Term Borrowings	-Nil-	-Nil-
(b) Deferred Tax Liabilities (Net)	2.28	2.35
(c) Other Long Term Liabilities	-Nil-	-Nil-
(d) Long Term Provisions	-Nil-	-Nil-
<b>Sub-Total Non Current Liabilities</b>	<b>2.28</b>	<b>2.35</b>
<b>4. Current Liabilities</b>		
(a) Short Term Borrowings	-Nil-	-Nil-
(b) Trade Payables	-Nil-	-Nil-
(c) Other Current Liabilities	7.19	7.55
(d) Short Term Provisions	5.40	9.66
(e) Inter Division	-Nil-	-Nil-
<b>Sub-Total Current Liabilities</b>	<b>12.59</b>	<b>17.21</b>
<b>TOTAL EQUITY &amp; LIABILITIES</b>	<b>1174.05</b>	<b>1163.64</b>
<b>B. ASSETS</b>		
<b>1. Non-Current Assets:</b>		
(a) Fixed Assets	58.88	63.61
(b) Non-Current Investments	184.34	136.80
(c) Deferred Tax Assets (Net)	-Nil-	-Nil-
(d) Long Term Loans and Advances	20.90	20.90
(e) Other Non-Current Assets	-Nil-	2.24
<b>Sub-Total Non Current Assets</b>	<b>264.12</b>	<b>223.55</b>
<b>2. Current Assets:</b>		
(a) Current Investments	-Nil-	164.16
(b) Inventories	21.92	-Nil-
(c) Trade Receivables	39.70	0.73
(d) Cash & Cash Equivalents	34.40	44.42
(e) Short Term Loans and Advances	802.90	719.57
(f) Other Current Assets	11.00	11.21
<b>Sub-Total Current Assets</b>	<b>909.92</b>	<b>940.10</b>
<b>TOTAL ASSETS</b>	<b>1174.05</b>	<b>1163.64</b>

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**TRIMURTHI LIMITED**

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SCHEDULE III OF COMPANIES ACT, 2013

CONSOLIDATED AUDITED STATEMENT OF PROFIT AND LOSS FOR THE FY 2016-17



**PART-I**

(Rs. In Lakhs)

Particulars	Quarter Ended			Year Ended	
	31/03/2017	31/12/2016	31/03/2016	31/03/2017	31/03/2016
	Audited	Unaudited	Audited	Audited	Audited
<b>1. Income From Operations</b>					
Net Sales / Income from Operations	657.43	191.44	99.21	848.87	470.83
Other Operating Income	49.41	20.35	31.48	69.76	100.76
<b>Total Operating Income(Net)</b>	<b>706.85</b>	<b>211.79</b>	<b>130.69</b>	<b>918.64</b>	<b>571.59</b>
<b>2. Expenditure</b>					
a. Consumption of Raw Material	16.45	12.42	Nil	28.86	Nil
b. Purchase of Traded Goods	579.97	172.28	84.66	752.25	411.89
c. (Increase)/Decrease in stock in trade and work in Progress	(18.85)	(6.27)	3.86	(25.12)	(0.64)
d. Manufacturing Expenses	18.69	1.37	Nil	20.05	Nil
e. Employees Cost	49.23	13.38	22.82	62.61	60.43
f. Depreciation	13.03	6.08	8.78	19.10	35.08
g. Other Expenditure	44.21	9.14	19.33	53.36	44.67
<b>Total</b>	<b>702.72</b>	<b>208.39</b>	<b>139.45</b>	<b>911.11</b>	<b>551.43</b>
<b>3. Profit/ (Loss) from Operations before Other Income, Finance Cost &amp; Exceptional Items (2-1)</b>	<b>4.13</b>	<b>3.39</b>	<b>(8.76)</b>	<b>7.52</b>	<b>20.16</b>
<b>4. Other Income</b>	<b>1.30</b>	<b>15.56</b>	<b>1.98</b>	<b>16.86</b>	<b>13.23</b>
<b>5. Profit/ (Loss) from Ordinary Activities before Finance Cost &amp; Exceptional Items (3+4)</b>	<b>5.43</b>	<b>18.95</b>	<b>(6.78)</b>	<b>24.39</b>	<b>33.39</b>
<b>6. Finance Cost</b>	<b>4.79</b>	<b>0.23</b>	<b>0.06</b>	<b>5.02</b>	<b>0.06</b>
<b>7. Profit/ (Loss) from Ordinary activities after finance cost but before exceptional items (5+6)</b>	<b>0.64</b>	<b>18.72</b>	<b>(6.84)</b>	<b>19.37</b>	<b>33.33</b>
<b>8. Exceptional Items</b>	<b>-Nil-</b>	<b>Nil</b>	<b>-Nil-</b>	<b>-Nil-</b>	<b>-Nil-</b>
<b>9. Profit/ (Loss) from Ordinary activities before Prior period items and tax (7+8)</b>	<b>0.64</b>	<b>18.72</b>	<b>(6.84)</b>	<b>19.37</b>	<b>33.33</b>
<b>10. Prior period Items</b>	<b>Nil</b>	<b>Nil</b>	<b>9.17</b>	<b>0.00</b>	<b>9.17</b>
<b>11. Profit/ (Loss) from Ordinary activities before tax (7+8)</b>	<b>0.64</b>	<b>18.72</b>	<b>(16.01)</b>	<b>19.37</b>	<b>24.16</b>
<b>11. Tax Expense (Including Deferred Tax)</b>	<b>8.04</b>	<b>7.99</b>	<b>0.64</b>	<b>16.03</b>	<b>11.20</b>
<b>12. Net Profit/ (Loss) from Ordinary activities after Tax (9+10)</b>	<b>(7.39)</b>	<b>10.73</b>	<b>(16.65)</b>	<b>3.34</b>	<b>12.96</b>
<b>13. Extraordinary Items(Net Of Tax Expenses)</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>
<b>14. Net Profit/ (Loss) for the period (11+12)</b>	<b>(7.39)</b>	<b>10.73</b>	<b>(16.65)</b>	<b>3.34</b>	<b>12.96</b>
<b>15. Share of Profit/(loss) Of Associates</b>	<b>-NA-</b>	<b>-NA-</b>	<b>-NA-</b>	<b>-NA-</b>	<b>-NA-</b>
<b>16. Minority Interest</b>	<b>4.45</b>	<b>(0.01)</b>	<b>(1.92)</b>	<b>4.44</b>	<b>3.04</b>
<b>17. Net Profit/ (Loss) after taxes, Minority Interest and Share Of Profit/(Loss) of Associates (13+14+15)</b>	<b>(11.84)</b>	<b>10.74</b>	<b>(14.73)</b>	<b>(1.10)</b>	<b>9.91</b>
<b>18. Paid-up Equity Share Capital (Face Value of Rs.10/- each)</b>	<b>810.00</b>	<b>810.00</b>	<b>810.00</b>	<b>810.00</b>	<b>810.00</b>
<b>19. Reserves excluding revaluation reserves as per balance sheet of previous accounting year</b>	<b>344.02</b>	<b>344.02</b>	<b>345.11</b>	<b>344.02</b>	<b>345.11</b>
<b>20. Earnings Per Share (EPS)</b>					
i. Basic & Diluted before extraordinary items (not annualised)	(0.15)	0.13	(0.18)	(0.01)	0.12
ii. Basic & Diluted after extraordinary items (not annualised)	(0.15)	0.13	(0.18)	(0.01)	0.12



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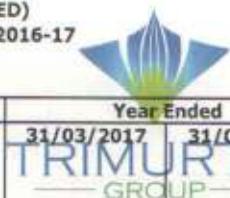
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CIN No : L67120TG1994PLC018956

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 (Formerly Known as TRIMURTHI DRUGS & PHARMACEUTICALS LIMITED)  
 CONSOLIDATED AUDITED STATEMENT OF PROFIT AND LOSS FOR THE FY 2016-17



**PART-II**

Particulars	Quarter Ended			Year Ended	
	31/03/2017	31/12/2016	31/03/2016	31/03/2017	31/03/2016
	Audited	Unaudited	Audited	Audited	Audited
<b>A. Particulars Of Share Holding</b>					
1. Public Share Holding					
- Number of Shares	2900600	2900600	2849600	2900600	2849600
- Percentage of shareholding	35.81%	35.81%	35.18%	35.81%	35.18%
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	5199400	5199400	5250400	5199400	5250400
- 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)	64.19%	64.19%	64.82%	64.19%	64.82%
<b>Particulars</b>	<b>3 Months Ended ( 31/03/2017)</b>				
<b>B. Investor Complaints</b>					
Pending at the beginning of the quarter	-NIL-				
Received during the quarter	-NIL-				
Disposed during the quarter	-NIL-				
Remaining unsolved during the quarter	-NIL-				

**Segment Reporting**

Particulars	Quarters ended			Period ended	
	31/03/2017	31/12/2016	31/03/2016	31/03/2017	31/03/2016
	Audited	Unaudited	Audited	Audited	Audited
<b>1. Segment Revenue</b>					
a. Pharma Business	135.04	101.51	(270.85)	516.00	478.60
b. Financial Services	14.02	23.19	(69.28)	61.42	93.00
c. Investments	0.49	12.90	(10.61)	13.39	13.23
d. Foods	41.29	12.85	0.00	54.14	0.00
e. Trading in Shares	11.89	81.11	0.00	290.56	0.00
<b>Total</b>	<b>202.72</b>	<b>231.56</b>	<b>(350.75)</b>	<b>935.50</b>	<b>584.82</b>
<b>Less: Inter Segment Revenue</b>	<b>-Nil-</b>	<b>-Nil-</b>	<b>-Nil-</b>	<b>-Nil-</b>	<b>-Nil-</b>
<b>Net Sales/ Income From Operations</b>	<b>202.72</b>	<b>231.56</b>	<b>(350.75)</b>	<b>935.50</b>	<b>584.82</b>
<b>2. Segment Profits ( Before tax &amp; Interest From Each Segment)</b>					
a. Pharma Business	22.98	(4.43)	2.77	41.91	19.26
b. Financial Services	14.83	9.39	(10.59)	37.02	2.41
c. Investments	3.47	9.85	2.26	12.94	12.94
d. Foods	(16.68)	(6.05)	0.00	(21.04)	0.00
e. Trading in Shares	(41.05)	9.97	0.00	(51.47)	0.00
<b>Total</b>	<b>(16.45)</b>	<b>18.73</b>	<b>(5.57)</b>	<b>19.37</b>	<b>34.60</b>
<b>Less:</b>					
i. Interest	-Nil-	-Nil-	-Nil-	-Nil-	-Nil-
ii. Other Un-allocable expenses net off	-Nil-	-Nil-	-Nil-	-Nil-	-Nil-
iii. Un-allocable Income	-Nil-	-Nil-	-Nil-	-Nil-	-Nil-
<b>Total Profit Before Tax</b>	<b>(16.45)</b>	<b>18.73</b>	<b>(5.57)</b>	<b>19.37</b>	<b>34.60</b>
<b>3. Capital Employed</b>					
a. Pharma Business	85.85	196.72	61.18	85.85	61.18
b. Financial Services	640.95	999.12	910.43	640.95	910.43
c. Investments	32.84	10.62	169.89	32.84	169.89
d. Foods	196.26	42.26	64.33	196.26	64.33
e. Trading in Shares	336.42	34.28	0.00	336.42	0.00
<b>Total</b>	<b>1292.32</b>	<b>1283.00</b>	<b>1205.83</b>	<b>1292.32</b>	<b>1205.83</b>

**Notes:**

1. The above results have been taken on record by the board of directors of the company at their meeting held on 19-05-2017
2. The financial results for the quarter ended 31-03-2017 have been reviewed by the statutory auditors in pursuance of listing agreement.
3. In segment reporting common assets that are used interchangeable not allocated to the individual segment above.

Place : Hyderabad

Date : 19th May, 2017

(Formerly known as Trimurthi Drugs & Pharmaceuticals Ltd.)  
 4-4-231/1/2/ABC, Inderbagh, Sultanbazar,  
 Hyderabad - 500 095, T.S. INDIA. | Tel: 040 24757370  
 Email : info@trimurthidrugs.com  
 Website : www.trimurthidrugs.com  
 CIN No : L67120TG1994PLC018956



# TRIMURTHI LIMITED

(Formerly Known as TRIMURTHI DRUGS & PHARMACEUTICALS LIMITED)  
CONSOLIDATED ASSETS AND LIABILITIES FOR THE QUARTER YEAR ENDED ON 31-03-2017



Particulars	As at 31/03/2017	As at 31/03/2016
<b>A. EQUITY AND LIABILITIES</b>		
<b>1. Share Holders' Funds:</b>		
(a) Share Capital	810.00	810.00
(b) Reserves and Surplus	344.02	345.11
(c) Money received against warrants	0.00	0.00
<b>Sub-Total Share Holders' Funds</b>	<b>1154.02</b>	<b>1155.11</b>
<b>2. Share Application pending for Allotment</b>	-Nil-	-Nil-
<b>3. Minority Interest*</b>	35.46	50.72
<b>4. Non Current Liabilities:</b>		
(a) Long Term Borrowings	95.53	-Nil-
(b) Deferred Tax Liabilities (Net)	7.06	2.38
(c) Other Long Term Liabilities	-Nil-	-Nil-
(d) Long Term Provisions	-Nil-	-Nil-
<b>Sub-Total Non Current Liabilities</b>	<b>138.05</b>	<b>53.10</b>
<b>4. Current Liabilities</b>		
(a) Short Term Borrowings	-Nil-	-Nil-
(b) Trade Payables	57.04	36.98
(c) Other Current Liabilities	13.17	11.18
(d) Short Term Provisions	11.35	17.14
(e) Inter Division	-Nil-	-Nil-
<b>Sub-Total Current Liabilities</b>	<b>81.56</b>	<b>65.29</b>
<b>TOTAL EQUITY &amp; LIABILITIES</b>	<b>1373.63</b>	<b>1273.51</b>
<b>B. ASSETS</b>		
<b>1. Non-Current Assets:</b>		
(a) Fixed Assets	208.67	96.11
(b) Non-Current Investments	32.84	5.00
(c) Deferred Tax Assets (Net)	-Nil-	-Nil-
(d) Long Term Loans and Advances	20.90	20.90
(e) Other Non-Current Assets	8.13	7.61
<b>Sub-Total Non Current Assets</b>	<b>270.55</b>	<b>129.62</b>
<b>2. Current Assets:</b>		
(a) Current Investments	-Nil-	164.16
(b) Inventories	100.13	45.65
(c) Trade Receivables	122.80	53.24
(d) Cash & Cash Equivalents	59.34	143.39
(e) Short Term Loans and Advances	802.20	721.69
(f) Other Current Assets	18.61	15.76
<b>Sub-Total Current Assets</b>	<b>1103.08</b>	<b>1143.89</b>
<b>TOTAL ASSETS</b>	<b>1373.63</b>	<b>1273.51</b>

(Formerly Known as Trimurthi Drugs & Pharmaceuticals Ltd.)  
4-4-231/1/2/ABC, Inderbagh, Sultanbazar,  
Hyderabad - 500 095, T.S. INDIA. | Tel: 040 24757370  
Email : info@trimurthidrugs.com  
Website : www.trimurthidrugs.com  
CIN No : L67120TG1994PLC018956





# K. Venkateswara Rao & Associates

## Chartered Accountants

Door No. 3-5-907/2, Flat No.402, Mahavir Lok, Himayathnagar Main Road, Hyderabad - 500 029.  
e-mail: v\_kommineni@yahoo.com

### Independent Auditor's Report

To the Members of

**M/S TRIMURTHI LIMITED (formerly known as 'TRIMURTHI DRUGS & PHARMACEUTICALS LIMITED)**

### Report on the Standalone Financial Statements

1. I have audited the accompanying standalone financial statements of **TRIMURTHI LIMITED** (formerly known as 'TRIMURTHI DRUGS & PHARMACEUTICALS LIMITED') ('the Company'), which comprise the balance sheet as at 31<sup>st</sup> March 2017, the statement of profit and loss and the cash flow statement for the year then ended, and a summary of significant accounting policies and other explanatory information.

### Management's Responsibility for the Financial Statements

2. 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 and presentation of these standalone financial statements that give a true and fair view of the financial position, financial performance and cash flows 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 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

3. My responsibility is to express an opinion on these standalone financial statements based on my audit. I 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.

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





# K. Venkateswara Rao & Associates

Chartered Accountants

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5. 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 circumstance. 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.

6. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion on the financial statements.

**Opinion:**

7. In my opinion and to the best of my information and according to the explanations given to me, 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.

- a) In the case of the Balance sheet, of the state of affairs of the company as at 31<sup>st</sup> March, 2017.
- b) In the case of the statement of profit and loss, of the profit for the year ended on that date and
- c) In the case of the cash flow statement, of the cash flows of the company for the year ended on that date.

**Report on Other Legal and Regulatory Requirements**

8. 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, I give in the Annexure-A a statement on the matters specified in the paragraph 3 and 4 of the Order, to the extent applicable.

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

- (a) I have sought and obtained all the information and explanations which to the best of my knowledge and belief were necessary for the purposes of my audit.
- (b) In my opinion proper books of account as required by law have been kept by the Company so far as it appears from my 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 my opinion, the aforesaid standalone financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014;





# K. Venkateswara Rao & Associates

Chartered Accountants

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(e) On the basis of the written representations received from the directors as on 31 March 2017 taken on record by the Board of Directors, none of the directors is disqualified as on 31 March 2017 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 my 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 my opinion and to the best of my information and according to the explanations given to me.

i. The Company has disclosed the impact of pending litigation on its financial position in its financial statements- for details refer to note no.2.24 to the financial statements.

ii. As the company has not foreseen any material losses, no provision has been made as required under any law or accounting standard as there are no material foreseeable losses on long term contracts including derivative contracts.

iii. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.

iv. The Company has provided requisite disclosures in its standalone financial statements as to holdings as well as dealings in Specified Bank Notes during the period from 8 November, 2016 to 30 December, 2016 and these are in accordance with the books of accounts maintained by the Company. Refer Note 2.25 to the standalone financial statements.

## FOR K.VENKATESWARA RAO & ASSOCIATES

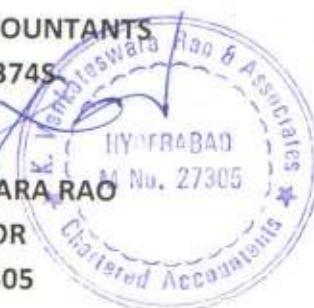
### CHARTERED ACCOUNTANTS

FRN: 006374S

K.VENKATESWARA RAO

PROPRIETOR

M.NO.27305



PLACE: HYDERABAD

Date: 19.05.2017



# K. Venkateswara Rao & Associates

## Chartered Accountants

Door No. 3-5-907/2, Flat No.402, Mahavir Lok, Himayathnagar Main Road, Hyderabad - 500 029.  
e-mail: v\_kommineni@yahoo.com

### ANNEXURE – B TO INDEPENDENT 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")

I have audited the internal financial controls over financial reporting of TRIMURTHI LIMITED (formerly known as 'TRIMURTHI DRUGS & PHARMACEUTICALS LIMITED') ("the Company") as of March 31, 2017 in conjunction with my audit of the standalone financial statements of the Company for the year ended on that date.

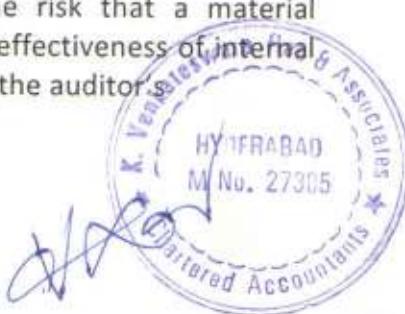
#### Management's Responsibility for Internal Financial Controls

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. 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

My responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on my audit. I conducted my 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 I 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.

My audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. My 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





# K. Venkateswara Rao & Associates

## Chartered Accountants

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judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my 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.





# K. Venkateswara Rao & Associates

## Chartered Accountants

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### Opinion

In my 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 March 31, 2017, 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 K.VENKATESWARA RAO & ASSOCIATES  
CHARTERED ACCOUNTANTS

FRN: 0063745

K.VENKATESWARA RAO

PROPRIETOR

M.NO.27305



PLACE: HYDERABAD

Date: 19.05.2017



# K. Venkateswara Rao & Associates

Chartered Accountants

Door No. 3-5-907/2, Flat No.402, Mahavir Lok, Himayathnagar Main Road, Hyderabad - 500 029.  
e-mail: v\_kommineni@yahoo.com

## ANNEXURE-A TO INDEPENDENT AUDITOR'S REPORT

The Annexure referred to in paragraph 8 in our Independent Auditors' Report to the members of the Company on the financial statements for the year ended 31 March 2017, we report that:

- (i) (a) The company has maintained proper records showing full particulars including quantitative details and situation of fixed assets.  
  
(b) All the fixed assets have been physically verified by the management during the year and no material discrepancies were noticed on such verification. In my opinion, the physical verification is reasonable having regard to the size of the Company and the nature of its assets.  
  
(c) According to the information and explanations given to me and on the basis of my examination of the records of the Company, the title deeds of immovable property are held in the name of the company.
- (ii) verification of inventory has been conducted at reasonable intervals by the management and no discrepancies noticed on verification of stock and book records.
- (iii) In my opinion and according to the information and explanations given to me, the Company has not granted any loans, secured or unsecured to companies, firms, Limited Liability partnerships or other parties covered in the Register maintained under section 189 of the companies Act, 2013.
- (iv) In my opinion and according to the information and explanations given to me, the Company has complied with the provisions of section 185 and 186 of the Act, with respect to the loans and Investments made.
- (v) In my opinion and according to the information and explanations given to me, the company has not accepted any deposits from the public and hence the directives issued by the Reserve Bank of India and the Provisions of sections 73 to 76 or any other relevant provisions of the Act and the Companies (Acceptance of Deposit) Rules, 2015 with regard to the deposits accepted from the public are not applicable.





# K. Venkateswara Rao & Associates

## Chartered Accountants

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- (vi) The central government has not prescribed maintenance of cost records under section 148(1) of the Companies Act 2013.
- (vii) (a) The company is regular in depositing with appropriate authorities undisputed statutory dues including Income Tax, service tax and cess.  
(b) According to the information and explanations given to me, there are no dues, income tax, service tax and cess, which has not been deposited on account of any dispute.
- (viii) The company does not have any loans or borrowings from any financial institution banks, banks or Govt or debenture holders during the year.
- (ix) The company has utilised the moneys raised by way of initial public offer for the purpose for which they have been raised.
- (x) According to the information and explanations given by the management, we report that no fraud by the Company or on the company by its officers or employees has been noticed or reported during the year.
- (xi) According to the information and explanations given to me and based on my 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 my opinion and according to the information and explanations given to me, the Company is not a nidhi company. Accordingly, paragraph 3(xii) of the Order is not applicable.
- (xiii) According to the information and explanations given to me and based on my examination of the records of the company, transactions with the related parties are in compliance with sections 177 and 188 of the Act where applicable and details of such transactions have been disclosed in the financial statements as required by the applicable accounting standards.
- (xiv) According to the information and explanations given by the management, the company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year.





# K. Venkateswara Rao & Associates

Chartered Accountants

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(xv) According to the information and explanations given by the management, the company has not entered into any non-cash transactions with directors or persons connected with him.

(xvi) In my opinion, the company is not required to be registered under section 45 IA of the Reserve Bank of India Act, 1934 and accordingly, the provisions of clause 3 (xvi) of the Order are not applicable.

For K. VENKATESWARA RAO & ASSOCIATES  
CHARTERED ACCOUNTANTS

FRN 006374S

  
(K. VENKATESWARA RAO)  
(PROPRIETOR)  
M.NO.027305

PLACE: HYDERABAD  
DATE: 19.05.2017



# K. Venkateswara Rao & Associates

## Chartered Accountants

Door No. 3-5-907/2, Flat No.402, Mahavir Lok, Himayathnagar Main Road, Hyderabad - 500 029.  
e-mail: v\_kommineni@yahoo.com

### Independent Auditors' Report on Consolidated Financial Statements

**To The Board of Directors of Trimurthi Limited (Formerly known as Trimurthi Drugs & Pharmaceuticals Limited)**  
**Report on Consolidated Financial Statements**

I have audited the accompanying consolidated financial statements of Trimurthi Limited (Formerly known as Trimurthi Drugs & Pharmaceuticals Limited) ('the Holding Company') and its subsidiaries, which comprise the consolidated balance sheet as at 31 March 2017, the consolidated statement of profit and loss and consolidated cash flows statement for the year then ended, and a summary of significant accounting policies and other explanatory information.

#### **Management's Responsibility for the Consolidated Financial Statements:**

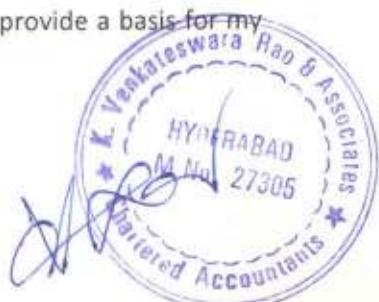
Management is responsible for the preparation and presentation of these consolidated financial statements that give a true and fair view of the consolidated financial position, consolidated financial performance and consolidated cash flows of the Company in accordance with accounting principles generally accepted in India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the consolidated financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

#### **Auditor's Responsibility:**

My responsibility is to express an opinion on these consolidated financial statements based on my audit. I conducted audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Company's preparation and presentation of the consolidated 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 accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.





# K. Venkateswara Rao & Associates

## Chartered Accountants

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e-mail: v\_kommineni@yahoo.com

### Opinion:

In my opinion and to the best of my information and according to the explanations given to me, the consolidated financial statements give a true and fair view in conformity with the accounting principles generally accepted in India:

- (i) In the case of the consolidated balance sheet, of the state of affairs of the Company as at 31 March 2017;
- (ii) In the case of the consolidated statement of profit and loss, of the loss for the year ended on that date; and
- (iii) In the case of the consolidated cash flow statement, of the cash flows for the year ended on that date.

### Report on Other Legal and Regulatory Requirements:

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

- a. I have sought and obtained all the information and explanations which to the best of my knowledge and belief were necessary for the purposes of audit of the aforesaid consolidated financial statements.
- b. In my opinion, proper books of account as required by law relating to preparation of the aforesaid consolidated financial statements have been kept so far as it appears from examination of those books.
- c. The Consolidated Balance Sheet, the Consolidated Statement of Profit and Loss, and the Consolidated Cash Flow Statement dealt with by this Report are in agreement with the relevant books of account maintained for the purpose of preparation of the consolidated financial statements.
- d. In my opinion, the aforesaid consolidated 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 of the Holding Company as on 31st March, 2017 taken on record by the Board of Directors of the Holding Company and the reports of the statutory auditors of its subsidiary companies incorporated in India, none of the directors of the Group companies incorporated in India is disqualified as on 31st March, 2017 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 Group and the operating effectiveness of such controls, refer to my separate report in "Annexure"; and





# K. Venkateswara Rao & Associates

## Chartered Accountants

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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 Auditor's) Rules, 2014, in my opinion and to the best of my information and according to the explanations given to us:

- The Company has disclosed the impact of pending litigation on its financial position in its financial statements- for details refer to note no.2.27 to the financial statements.
- As the company has not foreseen any material losses, no provision has been made as required under any law or accounting standard on long term contracts including derivative contracts.
- There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.
- The Company has provided requisite disclosures in its consolidated financial statements as to holdings as well as dealings in Specified Bank Notes during the period from 8 November, 2016 to 30 December, 2016 and these are in accordance with the books of accounts maintained by the Company. Refer Note 2.28 to the consolidated financial statements.

For K.VENKATESWARA RAO & ASSOCIATES  
CHARTERED ACCOUNTANTS

FRN 006374S

(K.VENKATESWARA RAO)

(PROPRIETOR)

M.NO.027305

PLACE: HYDERABAD

DATE: 19.05.2017





# K. Venkateswara Rao & Associates

## Chartered Accountants

Door No. 3-5-907/2, Flat No.402, Mahavir Lok, Himayathnagar Main Road, Hyderabad - 500 029.  
e-mail: v\_kommineni@yahoo.com

### Annexure 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")

In conjunction with my audit of the consolidated financial statements of the Company as of and for the year ended 31 March 2017, I have audited the internal financial controls over financial reporting of Trimurthi Limited (Formerly known as Trimurthi Drugs & Pharmaceuticals Limited) ("the Holding Company") and its subsidiary companies which are companies incorporated in India, as of that date.

#### Management's Responsibility for Internal Financial Controls

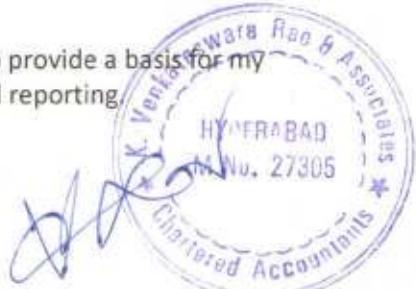
The Respective Board of Directors of the Holding Company and its subsidiary companies, which are companies incorporated in India, are responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering 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

My responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on my audit. I conducted my audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the "Guidance Note") issued by ICAI 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 issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that I 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.

My audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. My 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.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion on the Company's internal financial controls system over financial reporting.





# K. Venkateswara Rao & Associates

## Chartered Accountants

Door No. 3-5-907/2, Flat No.402, Mahavir Lok, Himayathnagar Main Road, Hyderabad - 500 029.  
e-mail: v\_kommineni@yahoo.com

### 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.

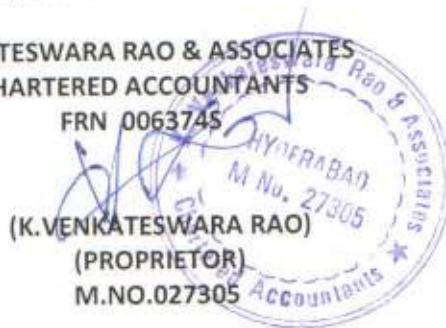
### Opinion

In my opinion, the Holding Company and its subsidiary companies, which are companies incorporated in India, have, 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 2017, 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 ICAI.

For K. VENKATESWARA RAO & ASSOCIATES  
CHARTERED ACCOUNTANTS

FRN 0063745

(K. VENKATESWARA RAO)  
(PROPRIETOR)  
M.NO.027305



PLACE: HYDERABAD

DATE: 19.05.2017

Compliance under Regulation 33 of Securities and Exchange Board Of India (Listing Obligations and Disclosure Requirements) Requirements, 2015

**FORM A**  
**Annual Audit Report**

1.	Name of the company	Trimurthi Limited
2.	Annual financial statements for year ended	31 <sup>st</sup> March, 2017 (Board Meeting held on Friday, 19/05/2017)
3.	Type of Audit observation	Un - Qualified
4.	Frequency of observation	Not Applicable
5.	To be signed by-	Arun Kumar Bhangadia, Managing Director (DIN: 00021024)
	<b>Managing Director</b>	 
	<b>Chief Financial Officer (CFO)</b>	VANI MANDA (PAN No. AMPPV9380F) 
	<b>Statutory Auditor of the Company</b>	Mr. K.Venkateswara Rao, Proprietor K.Venkateswara Rao & Associates, Chartered Accountants Firm Reg. No. 006374S  
	<b>Chairman of Audit Committee</b>	Mr. Sagar Rajendra Karwa (DIN: 07535666) 