

APV & ASSOCIATES

Chartered Accountants

904, GOPAL HEIGHTS, NETAJI SUBHASH PLACE
PITAMPURA, NEW DELHI-110034

Tel: 47451111, 9811020195

INDEPENDENT AUDITOR'S REPORT

To the Members of **Trident Techlabs Private Limited.**

Report on the Financial Statements

We have audited the accompanying financial statements of Trident Techlabs Private Limited ("the Company"), which comprise the Balance Sheet as at March 31, 2022, the Statement of Profit and Loss and Cash Flow Statement for the year then ended, and a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the **Companies Act, 2013** ('Act') in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2022, and its profit statement for the year ended on that date.

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 statements section of our report. We are independent of the Company in accordance with the code of ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the code of ethics.

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

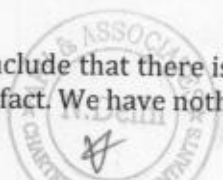
Information other than the financial statements and auditors' report thereon

The Company's board of directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexures to Board's Report, Business Responsibility Report but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.



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Management's Responsibility for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial control that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management 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 Responsibility

Our objectives are to obtain reasonable assurance about whether the financial statements 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 could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events

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or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the Financial Statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Financial Statements may be influenced. We consider quantitative materiality and qualitative factors in

- (i) Planning the scope of our audit work and in evaluating the results of our work; and
- (ii) To evaluate the effect of any identified misstatements in the Financial Statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

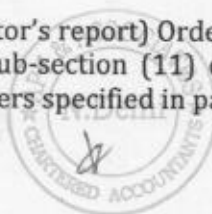
We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India of the state of affairs of the Company as at March 31, 2022, and its profit, and its cash flows for the year ended on that date.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's report) Order, 2020 ("the Order") issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in the Annexure A, a statement on the matters specified in paragraph 3 and 4 of the Order, to the extent applicable.



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

- (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
- (b) In our opinion proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;
- (c) The Balance Sheet, and Statement of Profit and Loss & Cash Flow Statement dealt with by this report are in agreement with the books of account;
- (d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014, except Accounting Standard 15- Employee benefits, not complied with respect to valuation of long term employee benefits, which has been valued other than by applying projected unit credit method.
- (e) On the basis of written representations received from the directors as on March 31, 2022, and taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2022, from being appointed as a director in terms of section 164 (2) of the Act;
- (f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate report in "Annexure B"; and
- (g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
 - i. The Company has not taken any impact of litigations pending in the Hon'ble High court of Delhi in their financial statements. (Refer the note-33 to the financial statements);
 - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses
 - iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
 - iv. a) The management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
 - b) The management has represented, that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the

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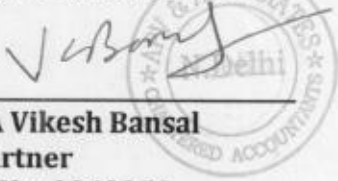
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company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

- c) Based on such audit procedures which we have considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) contain any material misstatement.
- v. The company has not declared or paid any dividend during the year is in accordance with section 123 of the Companies Act 2013", hence clause not applicable.

For APV & ASSOCIATES
Chartered Accountants
ICAI FRN: 0123143W



CA Vikesh Bansal
Partner
M.No: 0962250
Place: New Delhi
Date: 02/09/2022

UDIN: 22096225AVEQVI9771

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ANNEXURE TO THE INDEPENDENT AUDITOR'S REPORT

The Annexure "A" referred to in Clause 1 of "Report on Other Legal and Regulatory Requirements" Paragraph of the Independent Auditor's Report of even date to the members of TRIDENT TECHLABS PRIVATE LIMITED on the financial statements as of and for the year ended March 31, 2022.

- (i)(a) The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipments & Intangible assets.
- (b) Fixed assets have been physically verified by the management during the year and no material discrepancies were identified on such verification.
- (c) As per the information and explanations provided to us, title deeds of immovable property are in the name of the company.
- (d) As per the information and explanations provided to us, the company has not revalued any of its Property, Plant and Equipment or Intangible assets during the year, hence this clause is not applicable on company.
- (e) As per the Information and explanations provided to us, no proceedings have been initiated or are pending against the company for holding any Benami property under the "Benami Transactions (Prohibition) Act, 1988, hence not commented upon.
- (ii)(a) As per the Information provided to us, the Company has carried out physical verification of inventories at regular interval during the period covered by the report. The procedures adopted for such physical verification is adequate commensurate with the nature and size of the company and no material discrepancies were observed during physical verification of inventories.
- (ii)(b) During the year, the company has been sanctioned working capital limits in excess of INR 5 crores, in aggregate from banks on the basis of security of current assets. The company has filed quarterly returns or statements with such banks, which are in variance with the unaudited books of account. Also refer Note 22 to the financial statements.
- (iii) According to the information and explanations given to us, the Company has not granted loans, secured or unsecured to any companies, firms or other parties covered in the register maintained under section 189 of the Companies Act, 2013. Accordingly, the provisions of para 3(iii) (a) to (f) of the order are not applicable to the company and hence not commented upon.
- (iv) According to the information and explanation given to us and on the basis of examination of books of account, we report that the provision under section 185 & 186 of Companies Act 2013, as amended from time to time are been complied.
- (v) The Company has not accepted any deposits from the public as enunciated under section 73 to 76 of the Companies Act, 2013 and the relevant rules there under. The Company Law Board, National Company Law Tribunal, Reserve Bank of India, Court or any other Tribunal has not passed any order against the company during the period covered by the report.
- (vi) The Central Government has not specified maintenance of cost records under sub-section (1) of section 148 read with The Companies (Cost Accounting Records) Rules, 2013 as made applicable w.e.f 01.04.2014 in respect of company's business activity. Therefore, in our

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opinion, the provisions of clause 3(vi) of the Order are not applicable to the Company and hence not commented upon.

- (vii)(a) The Company is not regular in depositing with appropriate authorities undisputed statutory dues including provident fund, income-tax, service tax, cess, VAT and other material statutory dues applicable to company. According to the information and explanations given to us, no undisputed amounts payable in respect of provident fund, employees' state insurance, income-tax, service tax, cess, VAT and other material statutory dues were outstanding, at the year end, for a period of more than six months from the date they became payable except TDS payment of INR 21,06,273/- due on various dates of FY 2021-22.
- (vii)(b) According to the information and explanations given to us, there are no dues of income tax, service tax, Legal disputed cases and cess which have not been deposited on account of any dispute.
- (viii) According to the information and explanations given to us, no transactions were surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961) which have not been recorded in the books of accounts.
- (ix)(a) Based on our audit procedures and as per the information and explanations given by the management, we are of the opinion that the Company has not defaulted in repayment of dues to financial institutions or banks as at March 31, 2022.
- (ix)(b) Since the company has not defaulted in payments to bank or financials institution, hence clause (b) is not applicable upon the company.
- (ix)(c) As per the information provided to us, the fresh term loans taken by the company have been utilised for the purpose for which the same was obtained during the year.
- (ix)(d) As per the information provided to us, short term funds have not been utilised for long term purpose.
- (ix)(e) As per the information provided to us, the company has not taken any loans/funds from any entity to meet the obligations of its subsidiaries.
- (ix)(f) As per the information provided to us, the company has not raised any loans during the year on the pledge of securities held in its subsidiary.
- (x)(a) Based upon the audit procedures performed and the information and explanations given by the management, the company has not raised moneys by way of initial public offer or further public offer including debt instruments and loans. Accordingly, the provisions of clause (x)(a) of the order are not applicable to the company and hence not commented upon.
- (x)(b) Based upon the audit procedures performed and the information and explanations given by the management, the company has not raised moneys by way of preferential allotment or private placement of shares or convertible debentures. Accordingly, the provisions of clause (x)(b) of the order are not applicable to the company and hence not commented upon.

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- (xi) Based upon the audit procedures performed for the purpose of reporting the true and fair view of the financial statements and as per the information and explanations given by the management, we report that no fraud on or by the Company has been noticed or reported during the year. Accordingly, the provisions of clause (xi)(a) to (xi)(c) of the order are not applicable to the company and hence not commented upon.
- (xii) Based upon the audit procedures performed and the information and explanations given by the management, the provisions of section 197 read with Schedule V to the Companies Act, 2013 not applicable hence not provided.
- (xiii) In our opinion, the Company is not a Nidhi Company. Therefore, the provisions of clause 3 (xiii) of the Order are not applicable to the Company.
- (xiv) In our opinion, all transactions with the related parties are in compliance with section 177 and 188 of Companies Act, 2013 and the details have been disclosed in the Financial Statements as required by the applicable accounting standards.
- (xv) Based upon the audit procedures performed and the information and explanations given by the management, the company has not entered into non-cash transactions with directors during the year. And hence, the provisions of Sec 192 of the Companies Act, 2013 are not applicable upon the company.
- (xvi) In our 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 to the Company and hence not commented upon.
- (xvii) The company has not incurred any cash losses in the current and immediately preceding financial years, and accordingly the provisions of clause 3(xvii) of the order are not applicable to the company and hence not commented upon.
- (xviii) There has been no resignation of the statutory auditors during the year. Accordingly, reporting under clause 3(xviii) of the order is not applicable to the company.
- (xix) According to the information and explanations given to us and on the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements, our knowledge of the plans of the board of directors and management, we are of the opinion that no material uncertainty exists as on the date of the audit report that company is capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the company. We further state that our reporting is based on the facts upto the date of the audit report and we neither give any guarantee nor any assurance that all the liabilities falling due within a period of one year from the balance sheet due date, will get discharged by the company as and when they fall due.
- (xx) According to the information and explanations given to us, the company does not fulfil the criteria as specified under Sec 135(1) of the Act read with the Companies (Corporate Social Responsibility Policy) Rules, 2014 and according, reporting under Clause (xx) of the order is not applicable to the company.



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- (xxi) There has been no qualification or adverse remarks by the auditors in the CARO reports of companies included in the consolidated financial statements of the company.

For APV & ASSOCIATES

Chartered Accountants

ICAI FRN: 0123143W


CA Vikesh Bansal

Partner

M.No: 096225

Place: New Delhi

Date: 02/09/2022

UDIN: 22096225AVEQVI9771

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Chartered Accountants

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Annexure-B to the Independent Auditor's Report

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

We have audited the internal financial controls over financial reporting of **Trident Techlabs Private Limited** ('the Company') as of March 31, 2022 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India ('ICAI'). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, safeguarding of its assets, prevention and detection of frauds and errors, accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the 'Guidance Note') and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143 (10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

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

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Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that

- (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;
- (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and
- (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting

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

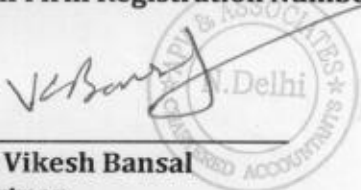
Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial control over financial reporting were operating effectively as at March 31, 2022, 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 APV & ASSOCIATES

Chartered Accountants

ICAI Firm Registration Number: 123143W



CA Vikesh Bansal

Partner

Membership Number: 096225

Place of Signature: New Delhi

Date: 02/09/2022

UDIN: 22096225 AVE @ VI 9771

TRIDENT TECHLABS PRIVATE LIMITED
CIN : U74899DL2000PTC105611
1/18-20, 2nd Floor, White House, Rani Jhansi Road, Delhi-110055

BALANCE SHEET AS AT 31st March, 2022

Particulars		Note No.	31st March, 2022	31st March 2021
(Amt. in '00)				
I. EQUITY AND LIABILITIES				
1 Shareholders' Funds				
(a) Share Capital	2	2,79,679.00	2,79,679.00	
(b) Reserves and Surplus	3	12,12,458.64	11,47,759.05	
(c) Money received against share warrants				
2 Share application money pending allotment				
3 Non-Current Liabilities				
(a) Long-Term Borrowings	4	22,16,718.45	10,25,599.17	
(b) Deferred Tax Liabilities (Net)				
(c) Other Long term liabilities				
(d) Long term provisions	5	24,767.75	24,767.75	
4 Current Liabilities				
(a) Short-Term Borrowings	6	8,31,122.36	18,15,558.67	
(b) Trade Payables	7	5,16,873.48	9,50,901.46	
Total outstanding dues of micro enterprises and small enterprises; and				
Total outstanding dues of creditors other than micro enterprises and small enterprises.				
(B)				
(c) Other Current Liabilities	8	3,13,341.39	5,55,599.18	
(d) Short Term Provision	5	1,92,007.62	1,88,969.96	
TOTAL		55,86,968.70	59,88,834.25	
II. ASSETS				
1 Non-Current Assets				
(a) Fixed Assets				
(i) Property, Plant and Equipment	9	89,147.32	98,846.76	
(ii) Intangible assets	9	70,223.86	1,47,421.44	
(iii) Capital Work in Progress				
(iv) Intangible assets underdevelopment				
(b) Non Current Investment		11,224.03	6,225.00	
(c) Long term loans and advances	10	1,18,049.72	1,18,169.72	
(d) Deferred Tax Asset (Net)		26,815.75	20,495.06	
(e) Other non-current assets				
2 Current assets				
(a) Inventories	16	1,74,323.14	3,14,134.77	
(b) Trade receivables	11	40,45,001.74	39,59,231.10	
(c) Cash and Cash Equivalents	12	1,88,850.59	3,78,517.48	
(d) Short-Term Loans and Advances	10	2,95,617.46	2,62,646.59	
(e) Other Current assets	13	5,67,715.10	6,83,146.32	
TOTAL		55,86,968.70	59,88,834.25	

Significant Accounting Policies and Notes to Accounts

1

For APV & Associates
Chartered Accountants

Firm Registration No. 0123143W

CA Vikesh Bansal
(Partner)

Membership No. 096225

For and on behalf of the Board of Directors of
Trident Techlabs Private Limited

Sukesh Chandra Naithani
(Director)

DIN No. 00034578

Praveen Kapoor
(Director)

DIN No. 00037328

UDIN: - 22096225AVEQVI9771

Place: New Delhi
Date: 02.09.2022

TRIDENT TECHLABS PRIVATE LIMITED
CIN: U74899DL2000PTC105611
1/18-20, 2nd Floor, White House, Rani Jhansi Road, Delhi-110055

Statement of Profit & Loss
for the period ended 31st March, 2022

(Amt. in '00)

Particulars		Note No.	31st March 2022	31st March 2021
I.	Revenue from Operations	14	29,74,335.86	28,19,725.59
II.	Other Income	15	11,070.88	11,838.49
III.	Total Revenue (I + II)		29,85,406.74	28,31,564.08
IV.	Expenses:			
	Purchase of Stock-in-Trade		2,22,374.21	5,89,275.72
	Changes in inventories of finished goods	16	1,39,811.62	-1,96,636.20
	Employee Benefits Expenses	17	5,43,832.85	3,81,811.20
	Depreciation and Amortisation Expenses		91,492.08	1,08,322.93
	Financial Costs	18	3,04,024.91	3,56,878.02
	Other Expenses	19	16,02,330.28	15,15,761.27
	Total Expenses		29,03,865.95	27,55,412.94
V.	Profit before exceptional and extraordinary items and tax (III-IV)		81,540.79	76,151.14
VI.	Exceptional Items			
VII.	Profit before extraordinary items and tax (V - VI)		81,540.79	76,151.14
VIII.	Extraordinary Items			
IX.	Profit before tax (VII- VIII)		81,540.79	76,151.14
X.	Tax Expense:	20		
	(1) Current tax		25,396.48	22,698.80
	(2) Deferred tax		6,320.67	3,155.00
	(3) Short/(Excess) Provision for Earlier Years		-	
	Profit (Loss) for the period from continuing operations (VII-VIII)		62,464.98	56,607.34
XI.				
XII.	Profit carried forward to Balance Sheet		62,464.98	56,607.34
XIII.	Earnings Per Equity Share:			
	(1) Basic	21	2.23	2.02
	(2) Diluted	21	2.23	2.02
	[Face Value of Rs. 10/- each]			

Notes forming part of the Financial Statements

1

For APV & Associates
Chartered Accountants
Firm Registration No. 0123143W

CA Vikesh Bansal
(Partner)
Membership No. 096225

UDIN:- 22096225AVEQVI9771

Place: New Delhi
Date: 02-09-2022

For and on behalf of the Board of Directors of
Trident Techlabs Private Limited

Sukesh Chandra Naithani
(Director)
DIN No. 00034578

Praveen Kapoor
(Director)
DIN No. 00037328

TRIDENT TECHLABS PRIVATE LIMITED
CIN :U74899DL2000PTC105611
1/18-20, 2nd Floor, White House, Rani Jhansi Road, Delhi-110055

CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2022

(Amt in '00)

Particulars	31st March 2022	31st March 2021
A. CASH FLOW FROM OPERATING ACTIVITIES:		
Net Profit Before Tax	81,540.79	76,151.14
Add / (Less) : Adjustment for		
Adjustment in reserves	2234.61	
Depreciation and Amortisation	91,492.08	1,08,322.93
Loss/(profit) on Sale of Fixed Assets	-967.76	-
Interest paid	3,04,024.91	3,56,878.02
Interest Received	-9,951.12	-11,838.49
	3,86,832.72	4,53,362.46
Operating Profit before Working Capital Changes	4,68,373.51	5,29,513.61
Adjustment for:		
(Increase) in Trade Receivables	-85,770.66	-4,84,598.47
(Increase) in Other Current Assets	1,15,431.23	-13,542.61
(Increase)/Decrease in Inventory	1,39,811.63	-1,96,636.20
(Increase)/ Decrease in Short Term Loans & Advances	-32,970.87	-76,436.83
Increase in Current Liabilities & Provisions	-6,73,248.10	2,60,122.29
	-5,36,746.78	-5,11,091.82
Cash generated from Operations	-68,373.27	18,421.79
Direct taxes Paid	25,396.48	22,698.80
Net Cash used in operating activities (A)	-93,769.75	-4,277.01
B. CASH FLOW FROM INVESTING ACTIVITIES:		
Long term loans & advances	120.00	19,623.37
Purchase of Fixed Asset	-4,754.81	-1,052.16
Sale of Fixed Asset	1,127.51	-
Investment in LIC	-4,999.03	-5,225.00
Interest on FDR	9,951.12	11,838.49
Net Cash used in investing activities (B)	1,444.80	25,184.70
C. CASH FLOW FROM FINANCING ACTIVITIES:		
Interest Paid	(3,04,024.91)	(3,56,878.02)
Changes in Long term loans	11,91,119.28	3,31,813.25
Changes in Short term loans	-9,84,436.32	56,128.30
Changes in Long term provisions	-	-
Net Cash generated from Financing activities (C)	-97,341.95	31,063.53
Net Increase in Cash and Cash Equivalents (A+B+C)	-1,89,666.90	51,971.22
Cash and cash equivalents at the beginning of the year	3,78,517.48	3,26,546.26
Cash and cash equivalents at the end of the year	1,88,850.59	3,78,517.48
Net Increase in Cash and Cash Equivalents	-1,89,666.90	51,971.22
Notes:		
1. Cash & Cash Equivalent includes:		
Cash in hand	11,778.57	21,117.89
Balance with Banks	25,834.20	1,64,423.60
Fixed Deposit with Bank	1,51,237.82	1,92,975.99
Total Cash & Cash Equivalent	1,88,850.59	3,78,517.48

Notes forming part of the Financial Statements

1

For APV & Associates
Chartered Accountants
Firm Registration No. 0123143W

CA Vikesh Bansal
(Partner)
Membership No. 096225

UDIN:- 22096225AVEQVI9771

Place: NEW DELHI
Date: 02/09/2022

For and on behalf of the Board of Directors of
Trident Techlabs Private Limited

Sukesh Chandra Naithani
(Director)
DIN No. 00034578

Praveen Kapoor
(Director)
DIN No. 00037328

Note
No.

Notes on Financial Statements for the year ended 31st March, 2022

2 Share Capital

(Amt. in '00)

Particulars	As at 31st March, 2022		As at 31 March 2021	
	Number	Amount (Rs)	Number	Amount (Rs)
Authorised Share Capital				
Equity Shares of Rs. 10/- each	30,000.00	3,00,000.00	30,000.00	3,00,000.00
Issued Share Capital				
Equity Shares of Rs. 10/- each	27,967.90	2,79,679.00	27,967.90	2,79,679.00
Subscribed & Paid up Share Capital				
Equity Shares of Rs. 10/- each fully paid	27,967.90	2,79,679.00	27,967.90	2,79,679.00
Total	27,967.90	2,79,679.00	27,967.90	2,79,679.00

2.1 The reconciliation of the number of Shares outstanding is set out below:

Particulars	As at 31st March, 2022		As at 31 March 2021	
	Number	Amount (Rs)	Number	Amount (Rs)
Equity Shares :				
Shares outstanding at the beginning of the year	27,967.90	2,79,679.00	27,967.90	2,79,679.00
Shares issued during the year	-	-	-	-
Shares bought back during the year	-	-	-	-
Shares outstanding at the end of the year	27,967.90	2,79,679.00	27,967.90	2,79,679.00

2.2 The details of Shareholders holding more than 5% Shares

Name of Shareholder	As at 31st March, 2022		As at 31 March 2021	
	No. of Shares held	% of Holding	No. of Shares held	% of Holding
Sukesh Chandra Nairhani	11,192.95	40.02	11,192.95	40.02
Pravoon Kapoor	10,645.45	38.06	10,645.45	38.06
Vallari Nairhani	2,786.50	9.96	2,786.50	9.96
Sant Ram Kapoor	3,325.00	11.89	3,325.00	11.89

3 Reserves & Surplus

Particulars	As at 31st March, 2022	As at 31 March 2021
	Rs.	Rs.
Surplus in the Statement of Profit & Loss		
Opening balance	11,47,759.05	10,91,151.71
(+) Net Profit for the current year	62,464.98	56,607.34
(+/-) Adjustments related to previous year	2,234.61	-
Net Surplus in Statement of Profit & Loss	12,12,458.64	11,47,759.05
Total	12,12,458.64	11,47,759.05

4 Long Term Borrowings

Particulars	As at 31st March, 2022	As at 31 March 2021
	Rs.	Rs.
Secured Loans		
Indiabulls Housing Finance Limited (No. 111417)	-	2,948.02
Indiabulls Housing Finance Limited (No. 14177)	-	39,517.14
Indiabulls Housing Finance Limited (No. 14178)	-	84,390.45
Indiabulls Housing Finance Limited (No. 14546)	-	49,570.62
Term Loan(Canara Bank no-3574)	9,50,000.00	-
GECI-syndicate loan (no.7717)	1,80,000.00	-
GECI-syndicate loan (no. 00213)	3,60,000.00	3,60,000.00
Syndicate bank (NO. 00131)	-	84,916.84
Syndicate bank(No. 00101)	95,124.15	1,39,371.55
Indusind Bank Ltd	72,604.21	75,520.40
Indostar Capital Finance Ltd	2,08,234.23	-
Lic of India (Secured by Personal Policies of Directors)	44,536.81	34,646.22
Small Industries Development Bank of India (SIDBI)*	-	7,130.57
Ford Credit India Private Ltd.	163.46	1,890.14
*(Secured by Sub-servient charge on all the movable assets including stocks and book debts etc. Second charge on the building situated at 1/18-20, White House, Ram Jhansi Road, New Delhi and on the residential properties owned by directors and their relative)		
	19,10,662.86	8,79,901.95
Unsecured		
From Others		
Aditya Birla	-	7,236.71
ICICI Bank (6687)	10,457.79	24,451.12
IDFC Bank Ltd. (58200)	6,478.54	13,839.68
Neogrowth Credit Pvt. Ltd.	24,639.14	40,588.42
Standard Chartered Bank	18,589.73	41,681.64
Indostar Capital finance	28,389.65	-
Tata Capital Financial Services Ltd	18,550.64	35,230.29
India Infoline	-	5,468.23
Capital First (4221)	-	9,836.06
RBL Bank A/c	-	14,682.08
United Petro Finance	-	19,431.11
YES Bank Ltd.	-	10,331.78
From Related Parties	1,98,950.10	98,950.10
	3,06,055.59	3,21,727.22
Current Maturities of Long Term Debt		
To be disclosed w/ Other Current Liability		1,76,030.00
Total	22,16,718.45	10,25,599.17

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For TRIDENT TECHLABS PVT. LTD.

DIRECTOR

For TRIDENT TECHLABS PVT. LTD.

DIRECTOR

5 Provisions

Particulars	Long Term		Short Term	
	As at 31st March,2022	As at 31 March 2021	As at 31st March,2022	As at 31 March 2021
	Rs.	Rs.	Rs.	Rs.
(a) Provision for Employee benefits				
Leave Encashment (unfunded)	24,766.24	24,766.24	-	-
(c) Provision for employee benefits				
Bonus Payable	-	-	2,269.74	-
Salary Payable	-	-	93,030.26	25,269.58
Director Remuneration Payable	-	-	59,098.87	79,841.30
ESI Payable	-	-	166.53	33.07
EPF Payable	-	-	2,833.85	1,292.30
(b) Others				
Provision for Income Tax Payable	-	-	25,396.48	77,840.08
Audit fee Payable	-	-	6,000.00	4,000.00
Shree Ganesh Ji	1.51	1.51	-	-
Interest Payable	-	-	677.49	677.49
Other Payables	-	-	2,518.26	-
Electricity & Water Expenses Payable	-	-	16.14	16.14
Total	24,767.75	24,767.75	1,92,007.62	1,88,969.96

6 Short Term Borrowings

Particulars	As at 31st March,2022	As at 31 March 2021
	Rs.	Rs.
Working Capital Limits		
Syndicate Bank - SOD (Stocks, Book Debts)	8,31,122.36	18,15,558.67
Syndicate Bank - Credit	-	-
	8,31,122.36	18,15,558.67
Secured By-		
Primary security-Hypothecation of the entire current assets and computer systems and other assets of the company.		
Collateral- Equitable Mortgage of Residential House Properties of Directors & Relatives.		
Guarantees- Personal Guarantee of the Directors.		
Total	8,31,122.36	18,15,558.67

7 TRADE PAYABLES

Particulars	As at 31st March,2022	As at 31 March 2021
	Rs.	Rs.
Sundry Creditors		
For Goods	4,37,525.81	8,82,870.59
For Expenses	79,347.67	68,030.87
Total	5,16,873.48	9,50,901.46

Trade Payables ageing schedule: As at 31st March,2022

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
(i) MSME					-
(ii) Others	2,17,844.81	16,858.99	9,693.28	2,72,476.38	5,16,873.47
Total					5,16,873.47

Trade Payables ageing schedule: As at 31st March,2021

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
(i) MSME					-
(ii) Others	7,59,538.90	11,571.21	1,00,481.73	79,309.62	9,50,901.46
Total					9,50,901.46

8 Other Current Liabilities

Particulars	As at 31st March,2022	As at 31 March 2021
	Rs.	Rs.
Advances from Customers	1,18,904.88	1,19,880.92
Statutory Dues	1,58,174.46	2,27,604.53
Current Maturities of Long Term Debt	-	1,76,030.00
Unadjusted Forex Gain/Loss	5,908.84	-
Staff Expense Payable	30,353.22	32,083.73
Total	3,13,341.39	5,55,599.18

9 Non Current Investment

Particulars	As at 31st March,2022	As at 31 March 2021
	Rs.	Rs.
Canara HSBC OBC Life insurance co.	10,224.03	5,225.00
Investment in Techlab Engineering Services & Solutions	1,000.00	1,000.00
Total	11,224.03	6,225.00



For TRIDENT TECHLABS PVT. LTD.

For TRIDENT TECHLABS PVT. LTD.

DIRECTOR

DIRECTOR

10 Loans and Advances

Particulars	Long Term		Short Term	
	As at 31st March,2022	As at 31 March 2021	As at 31st March,2022	As at 31 March 2021
	Rs.	Rs.	Rs.	Rs.
a) Capital Advances	-	-	-	-
Unsecured, Considered good	-	-	-	-
b) Security Deposits				
(Unsecured, Considered good)				
Security Deposit - Rent	19,780.00	19,780.00	-	-
Security Deposit - EMD with clients	47,594.88	47,714.88	-	-
Security Deposit - clients	21,141.36	21,141.36	-	-
Security Deposit - Others	29,533.48	29,533.48	-	-
	1,18,049.72	1,18,169.72	-	-
c) Other Loans and Advances				
Unsecured, Considered good				
i). Staff Advances	-	-	-	-
ii). Advances to subsidiary	-	-	9,850.00	9,850.00
iii). Other Advances	-	-	2,85,767.47	2,52,796.59
	-	-	2,95,617.47	2,62,646.59
Total	1,18,049.72	1,18,169.72	2,95,617.47	2,62,646.59

11 Trade Receivables

Particulars	As at 31st March,2022	As at 31 March 2021
	Rs.	Rs.
Trade Receivables outstanding		
unsecured considered good	40,45,001.74	39,59,231.10
	40,45,001.74	39,59,231.10

Particulars	As at 31st March,2022	As at 31 March 2021
	Rs.	Rs.
Trade Receivables outstanding for a period less than six months		
Unsecured considered good	12,45,550.96	10,74,512.95
Trade Receivables outstanding for a period exceeding six months		
Unsecured considered good	27,99,450.77	28,84,718.15
	40,45,001.74	39,59,231.10

Trade Receivables ageing schedule as at 31st March,2022

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months -1 year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed Trade receivables -considered good	12,45,550.96	71,815.46	16,626.07	39,235.73	26,71,773.51	40,45,001.74
(ii) Undisputed Trade receivables -considered doubtful						-
(iii) Disputed trade receivables, considered good						-
(iv) Disputed trade receivables, considered doubtful						-
TOTAL						40,45,001.74

Trade Receivables ageing schedule as at 31st March,2021

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months -1 year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed Trade receivables -considered good						-
(ii) Undisputed Trade receivables -considered doubtful	10,74,512.95	21,823.35	47,934.63	12,76,245.39	15,38,714.77	39,59,231.10
(iii) Disputed trade receivables, considered good						-
(iv) Disputed trade receivables, considered doubtful						-
TOTAL						39,59,231.10

12 Cash and Cash Equivalents

Particulars	Non-Current		Current	
	As at 31st March,2022	As at 31 March 2021	As at 31st March,2022	As at 31 March 2021
	Rs.	Rs.	Rs.	Rs.
1. Cash and Cash Equivalents				
Bank Balance			25,874.20	1,64,423.60
Other Bank				
Cash Balance			11,778.57	21,117.89
			37,612.77	1,85,541.49
2. Other Balance with Scheduled Bank				
In Fixed Deposit Receipts (Includes Interest Accrued)			1,51,237.82	1,92,975.99
			1,51,237.82	1,92,975.99
Total	-	-	1,88,850.59	3,78,517.48

13 Other Current Assets

Particulars	Non Current		Current	
	As at 31st March,2022	As at 31 March 2021	As at 31st March,2022	As at 31 March 2021
	Rs.	Rs.	Rs.	Rs.
Others				
Secured, considered good				
TDS/TCS receivable	-	-	66,779.46	1,16,931.55
Income Tax Refund F/Y 2017-18	-	-	6,796.10	6,796.10
Prepaid Expenses	-	-	4,017.40	3,881.71
Custom Duty Refundable	-	-	5,592.86	5,592.86
Project Expenses in Progress	-	-	4,50,712.29	5,25,712.29
GST Paid on Advance Receipt	-	-	16,091.53	12,086.10
GST Refundable	-	-	2,274.75	-
Refund of TDS from NBFC's	-	-	15,450.71	12,145.72
	-	-	5,67,715.40	6,83,146.32

For TRIDENT TECHLABS PVT. LTD.

For TRIDENT TECHLABS PVT. LTD.

DIRECTOR

Note
No.

Notes on Financial Statements for the year ended 31st March, 2022

		(Amt. in '00)	
14	Revenue from Operation	For the period ended 31st March, 2022	For the period ended 31st March 2021
		Rs.	Rs.
	(A) Sales of Goods Traded		
	Sales	2,72,703.09	9,03,441.50
	Total (A)	2,72,703.09	9,03,441.50
	(B) Sale/Supply of Services		
	Consultancy Charges	9,98,357.26	3,43,481.14
	Annual Maintenance Services	1,27,882.84	3,20,737.34
	Training Charges	750.00	9,917.50
	E-Software Services	14,58,326.01	12,29,998.11
	Upgradation and Maintenance of Software	1,16,316.65	12,150.00
	Electric Installation Services	-	-
	Total (B)	27,01,632.77	19,16,284.09
	Total (A+B)	29,74,335.86	28,19,725.59
15	Other Income	For the period ended 31st March, 2022	For the period ended 31st March 2021
		Rs.	Rs.
	Interest on FDR	9,951.12	11,818.43
	Misc. receipts	-	20.06
	Profite on Sale of Fixed Assets	967.76	-
	Interest on Income Tax Refund	152.00	-
	Total	11,070.88	11,838.49
16	Change In Inventories of Finished Goods, Work in Progress and Stock In Trade	For the period ended 31st March, 2022	For the period ended 31st March 2021
		Rs.	Rs.
	Opening Stock of Stock in Trade	3,14,134.77	1,17,498.57
	Closing Stock of Stock in Trade	1,74,323.15	3,14,134.77
	Total Decrease / (Increase)	1,39,811.62	-1,96,636.20
17	Employees Benefits	For the period ended 31st March, 2022	For the period ended 31st March 2021
		Rs.	Rs.
	Salaries to Staff	3,18,345.67	2,26,237.75
	Director Remuneration	1,54,350.84	1,04,824.76
	EPF Employers Contribution	17,843.14	19,590.08
	ESI Employers Contribution	1,595.65	1,945.28
	Bonus & Ex-Gratia	27,672.77	24,023.43
	Gratuity Expense	1,000.00	-
	Incentive to Staff	2,500.00	-
	Staff Welfare Expenses	19,456.82	5,189.90
	Recruitment Charges	1,067.96	-
	Total	5,43,832.85	3,81,811.20



For TRIDENT TECHLABS PVT. LTD.

[Signature]
DIRECTOR

For TRIDENT TECHLABS PVT. LTD.

[Signature]
DIRECTOR

18	Finance Cost	For the period ended 31st March, 2022	For the period ended 31st March 2021
		Rs.	Rs.
	Bank / Financial Charges	26,612.64	43,411.77
	Bank Interest on CC/OD Limits	1,31,257.26	2,08,523.44
	Interest on other business loans	73,388.75	1,03,257.73
	Interest on GECL/CCS Loan	23,483.73	-
	Interest on Loan(173000163574)	33,485.17	-
	Interest on (Term Loan-90289580000101)	15,797.38	-
	Other Interest	-	685.08
	Loan Processing Fees	-	1,000.00
	Total	3,04,024.91	3,56,878.02
19	Other Expenses	For the period ended 31st March, 2022	For the period ended 31st March 2021
	(A) Direct Expenses		
	E-Software Services/Maintenance/Upgradation Charges	11,21,977.47	10,42,767.08
	Training Expenses	7,832.67	-
	Project Expense	1,88,239.86	82,081.21
	Total (A)	13,18,050.00	11,24,848.29
	(B) Administration Expenses		
	Audit Fees	2,000.00	2,000.00
	Additional demand of sales tax	-	212.16
	Bad debts	1,651.00	-
	Consultancy Charges	18,086.00	29,461.36
	Conveyance Expense	2,901.26	2,752.24
	Diwali Expenses	1,590.29	3,580.21
	Donation	21.00	1,140.00
	Electricity & Water Expenses	7,924.98	6,663.56
	Internet Charges	3,119.10	3,795.60
	ISO Charges	230.00	180.00
	Insurance Charges	7,706.33	8,568.04
	Misc Expenses	2,583.67	420.71
	Printing and Stationery	1,238.93	2,194.01
	Security Charges	25.00	-
	Legal and Professional Charges	12,212.99	26,446.19
	Filing Charges With ROC TDS & Others	22.26	18.81
	Newspaper, Books & Periodicals	-	7.52
	Rent	36,435.39	34,009.50
	Telephone Expenses	9,327.11	9,360.67
	Short & Excess	-46.50	-
	Travelling Expenses	63,598.20	28,330.09
	Website Maintenance & Hosting Charges	49,000.00	1,80,000.00
	Tender Charges	1,460.56	464.96
	Property Tax	417.65	379.08
	Foreign Exchange Fluctuation	5,879.98	-2,408.79
	Sundry Balance W/off	-102.53	-
	Courier Charges	2,232.76	1,485.47
	Repair & Maintenance Expenses	30,041.66	17,347.53
	Membership Fees & Subscription	227.09	804.63
	Late Fees on GST Return	33.50	150.00
	Total (B)	2,59,817.68	3,57,363.56
	(C) Selling Expenses		
	Sales Promotion	24,357.10	18,541.62
	Freight & Cartage (Outward) Courier	105.50	-192.20
	Commission sales	-	15,200.00
	Total (C)	24,462.60	33,549.42
	Total (A+B+C)	16,02,330.28	15,15,761.27



For TRIDENT TECHLABS PVT. LTD.

Sanjeev

DIRECTOR

For TRIDENT TECHLABS PVT. LTD.

Anu Kataria

20	Tax Expense	For the period ended 31st March, 2022	For the period ended 31st March 2021
	Current Tax		
	Provision for current year tax liability	253.96	22,698.80
		253.96	22,698.80
	Deferred Tax (liability) / asset		
	Deferred Tax Asset-Opening	204.95	17,340.06
	Deferred Tax Asset-Closing	268.16	20,495.06
		63.21	3,155.00

21	Earning per Share	For the period ended 31st March, 2022	For the period ended 31st March 2021
	i) Net Profit as per Profit & Loss Account attributable to Equity share holders	62,464.98	56,607.34
	ii) Average number of equity shares used as denominator for calculating EPS	27,967.90	27,967.90
	iii) Basic and Diluted EPS (Rs.)	2.23	2.02
	iv) Face value per equity share (Rs)	10.00	10.00
	v) Paid up Value of Class of Equity Share	10.00	10.00

22 Reconciliation of quarterly bank return for working capital

Qtr	Particulars	Amount as per		Amount of Difference
		Financial Statements	Quarterly return	
Q4	Inventory	189.90	122.29	67.61
	Sundry Debtors	3,843.53	4,105.67	(262.14)
	Sundry Creditors	320.37	193.06	127.31
Q3	Inventory	288.13	275.36	12.76
	Sundry Debtors	3,403.44	3,505.64	(102.20)
	Sundry Creditors	581.71	109.22	472.49
Q2	Inventory	314.95	303.42	11.53
	Sundry Debtors	3,472.54	3,568.18	(95.63)
	Sundry Creditors	698.76	139.18	559.57
Q1	Inventory	370.32	269.87	100.45
	Sundry Debtors	3,537.81	3,799.97	(262.16)
	Sundry Creditors	659.37	368.28	291.10



For TRIDENT TECHLABS PVT. LTD.

Director
DIRECTOR

For TRIDENT TECHLABS PVT. LTD.

Director
DIRECTOR

23 Additional Regulatory Requirement

Ratio Analysis		Numerator	(Amt. in '00)			
			31-Mar-22	31-Mar-21	Denominator	31-Mar-22
1	Current Ratio	Current Assets Inventories	1,74,323.14	3,14,134.77	Current Liabilities Creditors for goods and services	5,16,873.48
		Trade Receivables	40,45,001.74	39,59,231.10	Short term loans	8,31,122.36
		Cash and Bank balances	1,88,850.59	3,78,517.48	Bank Overdraft	1,88,969.96
		other Receivables/Accruals	2,95,617.46	2,62,646.59	Cash Credit	1,92,007.62
		Loans and Advances	5,67,715.10	6,83,146.32	Outstanding Expenses	3,13,341.39
		Disposible Investments			Proposed dividend	5,55,599.18
		Any other current assets			Unclaimed Dividend	35,11,029.27
					Any other current liabilities	2.84
						1.59
2	Debt Equity Ratio	Total Liabilities	52,71,508.03	55,97,676.27	Shareholder's Equity	2.04
		Total Outside Liabilities	30,47,840.81	28,41,157.84	Total Shareholders Equity	1.99
3	Return on Equity Ratio	Profit for the period	62,464.98	56,607.34	Avg. Shareholders Equity	0.22
		Net Profit after taxes - preference dividend (if any)			(Beginning shareholders' equity + Ending shareholders' equity) ÷ 2	0.20
4	Inventory Turnover Ratio	Cost of Goods sold	3,62,185.83	3,92,639.52	Average Inventory	1.48
		(Opening Stock + Purchases) - Closing Stock			(Opening Stock + Closing Stock) / 2	1.82
5	Trade Receivables Turnover Ratio	Net Credit Sales	29,74,335.86	28,19,725.59	Average Trade Receivables	0.74
		Credit Sales			(Beginning Trade Receivables + Ending Trade Receivables) / 2	0.76
6	Trade Payables Turnover Ratio	Total Purchases	13,44,351.68	16,32,042.80	Average Trade Payables	2.08
		Annual Net Credit Purchases			(Beginning Trade Payables + Ending Trade Payables) / 2	1.83
7	Net Capital Turnover Ratio	Net Sales	29,74,335.86	28,19,725.59	Average Working Capital	1.35
		Total Sales - Sales Return			Current Assets - Current Liabilities	0.87
8	Net Profit Ratio	Net Profit	62,464.98	56,607.34	Net Sales	0.02
		Profit After Tax			Sales	0.02
9	Return on Capital employed	EBIT	3,85,565.70	4,33,029.17	Capital Employed *	0.19
		Profit before Interest and Taxes			Capital Employed = Tangible Net Worth + Total Debt + Deferred Tax Liability	0.11
10	Return on Investment	Return/Profit/Earnings	62,464.98	56,607.34	Investment **	0.02

For TRIDENT TECHLABS PVT. LTD.

DIRECTOR

For TRIDENT TECHLABS PVT. LTD.

DIRECTOR



Trident Techlabs Private Limited
Statement Showing asset wise calculation as per Co Act 2013
For The Year Ended March 31, 2022

S. NO.	FIXED ASSETS	GROSS BLOCK			ACCUMULATED DEPRECIATION			Schedule No. 9		(Amt. in '00)
		OP 01.04.2021	ADDITIONS	DELETIONS	BALANCE 31.03.2022	OP 01.04.2021	CHARGED DURING THE YEAR	DEDUCTIONS	CLOSING BALANCE	
A	TANGIBLE ASSETS									
	AIR CONDITIONER	14,378.52		-	14,378.52	12,701.42	334.88	-	13,036.30	1,677.10
	BUILDING	71,212.97		-	71,212.97	36,052.11	1,697.42	-	37,749.53	33,463.44
	CAR	54,064.14		3,560.81	50,503.33	49,762.55	754.80	3,401.06	47,116.29	4,301.59
	COMPUTER	4,02,963.19	3,610.29	-	4,06,593.48	3,76,519.58	6,409.73	-	3,82,929.31	26,443.61
	ELECTRIC FITTINGS	2,275.42		-	2,275.42	1,834.98	96.70	-	1,931.68	440.44
	EPBX SYSTEMS	740.75		-	740.75	648.75	17.03	-	666.88	92.00
	FURNITURES & FIXTURES	2,24,760.03	122.88	-	2,24,882.91	2,07,897.56	2,326.77	-	2,10,224.33	16,862.47
	GENERATOR	5,728.08		-	5,728.08	5,441.67	-	-	5,441.67	286.41
	GPS	64,560.00		-	64,560.00	56,393.85	1,587.42	-	57,981.27	8,166.15
	LCD PROJECTOR	7,072.68		-	7,072.68	6,016.66	167.66	-	6,184.32	1,056.02
	OFFICE EQUIPMENT	36,364.02	1,001.64	-	37,365.66	33,245.30	709.01	-	33,954.31	3,118.72
	PHOTOCOPIER MACHINE	2,985.00		-	2,985.00	2,836.02	-	-	2,836.02	148.98
	MOTOR CYCLE	367.07		-	367.07	353.31	-	-	353.31	13.76
	UPS	7,029.76		-	7,029.76	5,951.12	192.18	-	6,143.30	886.46
		8,94,501.63	4,754.81	3,560.81	8,95,695.63	7,95,654.87	14,294.50	3,401.06	8,06,548.31	98,846.76
B	INTANGIBLE ASSETS	4,07,779.00	-	-	4,07,779.00	2,60,357.56	77,197.58	-	3,37,555.14	1,47,421.44
		4,07,779.00	-	-	4,07,779.00	2,60,357.56	77,197.58	-	3,37,555.14	1,47,421.44
		13,02,280.63	4,754.81	3,560.81	13,03,474.63	10,56,012.43	91,492.08	3,401.06	11,44,103.45	1,49,371.18
										2,46,268.20

For TRIDENT TECHLABS PVT. LTD.

For TRIDENT TECHLABS PVT. LTD.

DIRECTOR

DIRECTOR



TRIDENT TECHLABS PVT LIMITED

CIN: U74899DL2000PTC105611

1/18-20, 2nd Floor, White house, Rani Jhnasi Road, Delhi-110055

Email Id:accounts@tridenttechlabs.com, Ph No.:9811282430

SIGNIFICANT ACCOUNTING POLICIES & NOTES TO ACCOUNTS

1. Significant Accounting Policies

i. General Information

The Company is a private limited company incorporated in India on 09th May 2000 and is engaged in the business of trading of software's and consultancy services. The company is selling goods all over India and is also providing power sector consultancy in India. The registered office of the company is situated at New Delhi and company is also having marketing and liasioning offices in Bangalore, Pune, Hyderabad, Dehradun, Chennai and Kolkata.

ii. Summary of significant Accounting policies

a. Basis of preparation of financial statements

These financial statements have been prepared in accordance with the Generally Accepted Accounting Principles in India under the historical cost convention on accrual basis. These financial statements have been prepared to comply in all material aspects with the accounting standards notified under Section 133 of the Companies Act, 2013 ('the Act') read with Rule 7 of the Companies (Accounts) Rules, 2014, the provisions of the Act (to the extent notified).

All assets and liabilities have been classified as current or non-current as per the Company's normal operating cycle and other criteria set out in the Schedule III to the Companies Act, 2013. Based on the nature of products and the time between the acquisition of assets for processing and their realization in cash and cash equivalents, the Company has ascertained its operating cycle as 12 months for the purpose of current – non-current classification of assets and liabilities.

The financial statements have been "rounded off" to the nearest hundreds considering on the basis of "Total Income" criteria.

b. Use of Estimates

The preparation of financial statements requires estimates and assumptions to be made that affect the reported amount of assets and liabilities on the date of financial statements and the reported amount of revenues and expenses during the reporting period. Management believes that the estimates used in the preparation of financial statements are prudent and reasonable. Actual results could differ from these estimates. Any revision to the accounting estimates is recognized prospectively in the current and future periods.

c. Fixed Assets

i. Tangible Assets:

Tangible Assets are stated at acquisition cost, net of accumulated depreciation and accumulated impairment losses, if any.

ii. Intangible Assets:

Intangible Assets are stated at acquisition cost, net of accumulated amortization and accumulated impairment losses, if any. Intangible assets are amortized on straight line method basis over 5 or 10 years in pursuance of provisions of AS-26.

The amortization period and the amortization method are reviewed at least at each financial year end.

d. Borrowing Costs

General and specific borrowing costs directly attributable to the acquisition, construction or production of qualifying assets, which are assets that necessarily take a substantial period of time to get ready for their intended use or sale, are added to the cost of those assets, until such time as the assets are substantially ready for their intended use or sale. All other borrowing costs are recognized in Statement of Profit and Loss in the period in which they are incurred.

e. Depreciation

Depreciation on fixed assets has been provided as per the rates specified in Part C of schedule II to the Companies Act, 2013.

Asset	Useful Life	Method of Depreciation
Building	60 Years	Written Down Value
Computer	3 Years	Written Down Value
Office Equipment	5 Years	Written Down Value
Furniture & Fixtures	10 Years	Written Down Value
Motor Vehicles	8 Years	Written Down Value
Intangible Assets	5/10 Years	Straight Line Method
Electrical Installation	10 Years	Written Down Value
Plant & Machinery	15 Years	Written Down Value
Motor Cycles	10 Years	Written Down Value

f. Inventories

Inventories are stated at lower of cost and net realizable value. Cost is determined using the first-in, first-out (FIFO) method. Net realizable value is the estimated selling price in the ordinary course of business, less the estimated costs of completion and the estimated costs necessary to make the sale.

g. Employee Benefits

Employee benefit includes provident fund, payment of gratuity, encashment of earned leave.

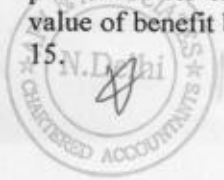
i. Payment of Gratuity

In accordance with the Payment of Gratuity Act, 1972, the Company provides for gratuity, a defined benefit retirement plan ('the Gratuity Plan') covering eligible employees. The Gratuity Plan provides a lump-sum payment to vested employees at retirement, death, incapacitation or termination of employment, of an amount based on the respective employee's salary and tenure of employment with the company.

The company contributes to the Trident Techlabs Private Limited Employees Group Gratuity Trust (the Trust) of the Life Insurance Corporation of India as at the end of every financial year on lumpsum basis. Trustees administer contributions made to the Trust and contributions are invested in specified investment permitted by the law. The company recognizes the net obligation of the gratuity plan in the balance sheet as per the calculation done by Life Insurance corporation of India.

ii. Encashment of earned leave

The company is making provisions for encashment of earned leave for those employees who are eligible for such benefits under the Factories Act, 1948. The company is making provisions for encashment of earned leave on actual eligibility and undiscounted present value of benefit basis. No actuarial valuation is made for such liabilities as required by AS-



iii. Provident Fund

Eligible employees receive benefits from a provident fund, which is a defined benefit plan. Both the employee and the company make monthly contributions to the provident fund plan equal to a specified percentage of the covered employee's salary. The company contributes a part of the contribution to the government administered pension fund.

iv. Employee's State Insurance

Eligible employees receive benefits under the Employee's State Insurance Scheme, which is a defined benefit plan. Both the eligible employee and the Company make monthly contributions to the ESI Scheme equal to a specified percentage of the covered employee's salary. The company contributes its contribution to the government administered Employee's State Insurance Scheme.

h. Revenue Recognition

Sale of goods

Sales are recognized when the substantial risks and rewards of ownership in the goods are transferred to the buyer as per the terms of the contract and are recognized net of trade discounts, rebates, sales taxes and excise duties.

Sale of services

Revenue from services is recognized, when services have been performed as per terms of contract, amount can be measured and there is no significant uncertainty as to collection.

Other Income

Interest

Interest Income on fixed deposit is recognized on time proportion basis.

Other

Other items of revenue are recognized in accordance with the Accounting Standards (AS-9) issued by the Institute of Chartered Accountants of India. Accordingly, wherever there is uncertainty in the ascertainment/realization of income, the same is not accounted for. However regarding the expenditure, it is recognized even if there is a fair amount of probability of this happening. Deviations if any are disclosed wherever applicable.

i. Foreign currency Transaction

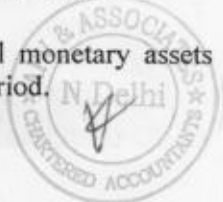
Initial Recognition

On initial recognition, all foreign currency transactions are recorded by applying to the foreign currency amount the exchange rate between the reporting currency and the foreign currency at the date of the transaction.

Subsequent Recognition

As at the reporting date, foreign currency non-monetary items are reported using historical cost denominated in a foreign currency reported using the exchange rate at the date of the transaction. All non-monetary items which are carried at fair value or other similar valuation denominated in a foreign currency are reported using the exchange rates that existed when the values were determined.

All monetary assets and liabilities in foreign currency are restated at the end of accounting period.



Exchange differences on restatement of short term foreign currency monetary items are transferred to the Statement of Profit and Loss.

j. Taxes on income

Provision for current tax is determined on the income for the year chargeable to tax as per the provisions of Income Tax Act, 1961.

Provision for deferred tax is recognized on timing differences arising between the taxable incomes and accounting income for the year and quantified using the tax rates and law enacted or substantially enacted as on the reporting Date.

Deferred tax liabilities are recognized for all taxable timing differences. Deferred tax assets are recognized for all timing differences only to the extent that there is reasonable certainty that sufficient future taxable income will be available against which such deferred tax assets can be realized. In situations where the company has unabsorbed depreciation or carry forward tax losses, all deferred tax assets are recognized only if there is virtual certainty supported by convincing evidence that they can be realized against future taxable profits.

At each balance sheet date the Company re-assesses unrecognized deferred tax assets. It recognizes unrecognized deferred tax assets to the extent that it has become reasonably certain or virtually certain, as the case may be that sufficient future taxable income will be available against which such deferred tax assets can be realized.

Deferred tax assets and deferred tax liabilities are offset, if a legally enforceable right exists to set off current tax assets against current tax liabilities and the deferred tax assets and deferred tax liabilities relate to the same taxable entity and the same taxation authority.

k. Provisions and Contingent Liabilities

Provisions

Provisions are recognized when there is a present obligation as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and there is a substantial degree of the estimation of the amount of the obligation.

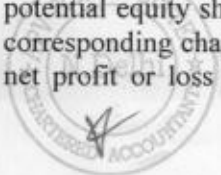
Provisions are measured at the best estimate of the expenditure required to settle the present obligation at the Balance sheet date and are not discounted to its present value.

Contingent Liabilities

Contingent liabilities are disclosed when there is a possible obligation arising from past events, the existence of which will be confirmed only by the occurrence or non occurrence of one or more uncertain future events not wholly within the control of the Company or a present obligation that arises from past events where it is either not probable that an outflow of resources will be required to settle or a reliable estimate of the amount cannot be made, is termed as a contingent liability.

l. Earnings Per Share (EPS)

Basic earnings per share are calculated by dividing the net profit or loss for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period. Earnings considered in ascertaining the Company's earnings per share is the net profit for the period after deducting preference dividends and any attributable tax thereto for the period. The weighted average number of equity shares outstanding during the period and for all periods presented is adjusted for events, such as bonus shares, other than the conversion of potential equity shares, which have changed the number of equity shares outstanding, without a corresponding change in resources. For the purpose of calculating diluted earnings per share, the net profit or loss for the period attributable to equity shareholders and the weighted average



number of shares outstanding during the period is adjusted for the effects of all dilutive potential equity shares.

m. Cash & Cash Equivalents

In the cash flow statement, cash & cash equivalents include cash in hand, term deposit with banks and other short-term highly liquid investments with original maturities of three months or less.

Notes to accounts for the year ended March 31, 2022

n. Auditors' Remuneration

Amount in Rs.

Particulars	2021-22	2020-21
Statutory & Tax Audit fees	2,00,000	2,00,000
Other Fees	Nil	Nil
Reimbursement of Expenses	Nil	Nil

o. Details of Directors Remuneration:

Particulars	2021-22	2020-21
Remuneration to Directors	1,54,35,084	1,04,82,476

p. Defined Contribution Scheme

The Company deposits an amount determined at a fixed percentage of basic pay every month to the State administered Provident Fund and Employee State Insurance (ESI) for the benefit of the employees. Accordingly, the Company's contribution during the year that has been charged to revenue is as below.

Amount in Rs.

Particulars	2021-22	2020-21
Provident Fund(including Administrative charges)	17,84,314	19,59,008
Employees State Insurance	1,59,565	1,94,528

q. The related party disclosures as per Accounting Standard -18 are as under

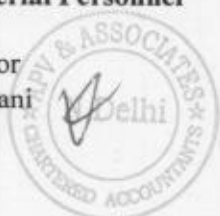
The list of related parties as identified by management as under:-

Key Managerial Personnel

- Mr. Praveen Kapoor
- Mr. Sharad Chandra Naithani
- Mr. Sukesh Chandra Naithani
- Mr. Tushar Bhanudas Barole
- Mr George Anil DSilva

Relatives of Key Managerial Personnel

- Ms. Sonika Kapoor
- Ms. Vallari Naithani



Disclosures of transactions between the company and related parties during the reporting year are as follows:-

Particulars	Relative of Director		Key Management Personnel	
	Current	Previous	Current	Previous
	Year	Year	Year	Year
Remuneration & Other Benefits				
Mr. Praveen Kapoor	-	-	41,15,484/-	30,86,613/-
Mr. Sarad Chandra Naithani	-	-	31,68,312/-	23,76,234/-
Mr. Sukesh Chandra Naithani	-	-	41,15,484/-	30,86,613/-
Mr. Tushar Bhanudas Barole	-	-	22,73,112/-	17,04,834/-
Mr. George Anil DSilva	-	-	27,14,592/-	20,35,944/-
Mrs. Sonika Kapoor	16,88,256	12,45,942	-	-
Mrs. Vallari Naithani	16,88,256	12,45,942	-	-
Rent Paid				
Mr. Praveen Kapoor	-	-	7,70,000/-	8,40,000/-
Mr. Sukesh Chandra Naithani	-	-	7,70,000/-	8,40,000/-

r. Segment Information as per Accounting Standard -17

The company is operating in two segment i.e. trading business and consultancy business. Revenue and identifiable operating expense in relation to segments are categorized based on items that are individually identifiable to that segment. Certain expenses, such as depreciation, which form a significant component of total expenses, are not allocable to specific segments as the assets are used interchangeably. The management believes that it is not practical to provide segment disclosures relating to those costs and expenses, and accordingly these expenses are separately disclosed as 'unallocated' and adjusted against the total income of the Company.

Fixed Assets used in the company's business or liabilities contracted have not been identified to any of the reportable segments, as the fixed assets and liabilities are used interchangeably between segments. Accordingly, no disclosure relating to total segment assets and liabilities are made.

Industry segments

Years ended March 31, 2022 and March 31, 2021

Particulars	Trading Business		E- Software Services		Other Income (unallocable)		Total ('Lacs)	
	C/Y	P/Y	C/Y	P/Y	C/Y	P/Y	C/Y	P/Y
REVENUE								
Sales/Services	272.70	903.44	2700.88	1906.37	0.75	9.92	2974.34	2819.72
Other Income	-	-	-	-	11.07	11.84	11.07	11.84
Total Revenue	272.70	903.44	2700.88	1906.37	11.82	21.76	2985.40	2831.56
% to total revenue	71.35%	46%	9.71%	20%	1.36%	1%	100%	100%
EXPENDITURES								
Cost of Goods Sold	222.37	392.63	-	-	-	-	222.37	392.63
Direct Expenses	-	-	1318.05	1042.77	-	-	1318.05	1042.77
Total Expenditure	222.37	392.63	1318.05	1042.77	-	-	1540.42	1435.40
Segment operating Income	50.33	510.81	1382.83	863.60	11.82	21.76	1444.98	1396.16
Unallocable Expenses (incl depreciation)	-	-	-	-	-	-	1059.42	963.13
Interest Expenses	-	-	-	-	-	-	304.02	356.88
Profit before tax	-	-	-	-	-	-	81.54	76.15
Tax expense	-	-	-	-	-	-	19.08	19.54
Profit after tax	-	-	-	-	-	-	62.46	56.61

s. **Contingent Liabilities**

Nature of Contingent Liabilities	(Amount in Rs.)	
	As at 31 st March 2022	As at 31 st March 2021
Guarantees <i>Outstanding guarantees and counter guarantees, in respect of the guarantees given by Syndicate Bank, Mayapuri New Delhi in favour of various government authorities and institutions for Rs. 3,42,55,910/- against which 15% margin is given by the company in the shape of fixed deposits.</i>	3,42,55,910/-	3,44,63,268/-

t. Necessary Confirmation letters have been sent to parties falling under accounts receivables, trade payables short term and long term current asset and liabilities, where confirmations have not been received, it has been assumed that book figure is the correct balance.

u. The figures of previous year have been rearranged /regrouped, wherever considered necessary.

v. **Foreign Exchange Flow during the reporting period on account of :**

	(Amount in INR)
Outgo CIF/FOB value of Import of Goods	1,02,19,920/-
Outgo Value of Import of E-Software/Services	9,06,18,052/-

w. The company has outstanding balance of old service tax of INR 12,85,789/- which was due on receipt basis for earlier years and correspondingly debtors on the other side which pertains to that service tax and company is continuously doing efforts to recover that amount from debtors and will be able to recover that amount from debtors in the near future.

x. The company has filed legal cases for recovery of disputed amount against the below mentioned parties:

Name of the Parties	Nature of the Cases	Amount Disputed (INR Lakh) in	Period to Which Amount relates	Forum Where Dispute is Pending
Punjab State Power Corporation Ltd. Patiala	Civil Case	109.91	2013-14	Session Court, Patiala & Chandigarh High Court
APCPDCL. Hyderabad	Civil Case	31.61	2012-13	High Court, Telangana
Mccread Software (Asia) Pte Ltd.	Civil Case	9.55	2016-17	Registrar Civil & Session Court

For APV & Associates
Chartered Accountants
FRN: 123143W

CA. Vikesh Bansal
Partner
Membership No. 096225

UDIN: 22096225AVEQVI9771
Place: New Delhi
Date: 02/09/2022

For Trident Techlabs Private Limited.

Sukesh Chandra Naithani

Sukesh Chandra Naithani
Director
DIN: 00034578

Praveen Kapoor

Praveen Kapoor
Director
DIN: 00037328