

30th

ANNUAL REPORT

2021 -2022



TRILLENIIUM TECHNOLOGIES LIMITED



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TRILLENIUM TECHNOLOGIES LIMITED

Regd. Off. : H-40, Moti Bagh-2, Mini Market, Nanak Pura, New Delhi-110021
CIN : U74899DL1992PLC051008, EMAIL: trillenitech@yahoo.co.in

NOTICE

Notice is hereby given that the 30th Annual General Meeting ('AGM') of the members of Trillenium Technologies Limited ('the Company') will be held on Friday, 30th day of September 2022 at 01.00 P.M. through Video Conferencing ('VC')/ Other Audio-Visual Means ('OAVM'), to transact the following business:

Ordinary Business

Item no. 1 – Adoption of financial statements

To receive, consider and adopt the audited financial statement of the Company for the financial year ended March 31, 2022 together with the reports of the Auditors and Board of Directors thereon.

Item no. 2 – Appointment of Mr. Surinder Kumar Sharma as a director liable to retire by rotation

To appoint a director in place of Mr. Surinder Kumar Sharma (DIN: 09126703), who retires by rotation at this annual general meeting and being eligible, offers himself for re-appointment.

Item no. 3 – Re-Appointment of M/s BP Associates LLP, Chartered Accountants as Statutory Auditors

To reappoint M/s BP Associates LLP, Chartered Accountants, as Statutory Auditors of the company for 5 (five) years i.e., from the conclusion of this Annual General Meeting to the conclusion of the Annual General Meeting to be held during the year 2027.

Special Business

Item no. 4 – Regularization of appointment of Mr. Narender Kumar

To consider and if thought fit, to pass, with or without modification, the following resolution as an Ordinary Resolution:

“RESOLVED THAT pursuant to the provision of Section 152, 161 of the Companies Act, 2013 read with Companies (Appointment & Qualification of Director) Rules 2014 (including any statutory modification(s) or re-enactment thereof) and other applicable provisions if any Mr. Narender Kumar (DIN: 01765179), who was appointed as an Additional Director of the Company in the Board Meeting held on March 21, 2022 to hold office up to the date of forthcoming Annual General Meeting be and is hereby appointed as Director of the company, whose period of office is liable to determination by retirement of directors by rotation”.

ON BEHALF OF THE COMPANY

DATE : 12/08/2022
PLACE: NEW DELHI

Sd/-
SURINDER KUMAR SHARMA
DIRECTOR
DIN 09126703

NOTES:

- 1) An Explanatory Statement pursuant to Section 102(1) of the Companies Act, 2013 and its rules framed thereunder (hereinafter referred to as the 'Act') relating to businesses to be transacted at the 30th Annual General Meeting (hereinafter referred to as 'AGM'), as set out in item no(s). 4 and relevant details as required under Secretarial Standard -2 of General Meeting issued by the Institute of Company Secretaries of India, is annexed thereto.
- 2) The Ministry of Corporate Affairs ("MCA") has, vide its circular dated May 5, 2022, read together with circulars dated April 8, 2020, April 13, 2020, May 5, 2020, January 13, 2021, December 8, 2021 and December 14, 2021 (collectively referred to as "MCA Circulars"), permitted convening the Annual General Meeting ("AGM" / "Meeting") through Video Conferencing ("VC") or Other Audio-Visual Means ("OAVM"), without physical presence of the members at a common venue. In accordance with the MCA Circulars and applicable provisions of the Companies Act, 2013 (" the Act") read with Rules made thereunder, the AGM of the Company is being held through VC / OAVM.
- 3) Pursuant to the provisions of the Companies Act, 2013, a member entitled to attend and vote at the Annual General Meeting is entitled to appoint a proxy to attend and vote on his/her behalf and the proxy need not be a Member of the Company. Since this AGM is being held pursuant to the MCA Circulars through VC/OAVM, physical attendance of Members has been dispensed with. Accordingly, the facility for appointment of proxies by the Members will not be available for the Annual General Meeting and hence the Proxy Form and Attendance Slip are not annexed to the Notice.



4) Registration of email ID and Bank Account details:

In case the shareholder's email ID is already registered with the Company/its Registrar & Share Transfer Agent "RTA"/Depositories, log in details for e-voting are being sent on the registered email address.

In case the shareholder has not registered his/her/their email address with the Company/its RTA/Depositories and or not updated the Bank Account mandate for receipt of dividend, the following instructions to be followed:

- (i) Kindly log in to the website of our RTA, Mas Services Limited., info@masserv.com, under Investor Services by clicking on the link Email/Bank detail Registration- fill in the details and upload the required documents and submit. **OR**

(ii) In the case of Shares held in Demat mode:

The shareholder may please contact the Depository Participant ("DP") and register the email address and bank account details in the demat account as per the process followed and advised by the DP.

- 5) The remote e-Voting period will commence on Tuesday, 27th September 2022 at 9.00 a.m. and will end on Thursday, 29th September 2022 at 5.00 p.m. The remote e-Voting module will be disabled by e-voting Service Provider for voting thereafter. The members who are holding shares as on cutoff date i.e., 20/09/2022 are eligible to vote during the said period. Instructions and information relating to e-voting are as follows:
- 6) The Notice of the Annual General Meeting along with the Annual Report for the financial year 2021-22 is being sent only by electronic mode to those Members whose email addresses are registered with the Company/ Depositories in accordance with the aforesaid MCA Circulars. Members may note that the Notice of Annual General Meeting and Annual Report for the financial year 2021-22 will also be available on the RTA's website evoting@nsdl.co.in; Members can attend and participate in the Annual General Meeting through VC/OAVM facility only.
- 7) Members attending the meeting through VC/OAVM shall be counted for the purposes of reckoning the quorum under Section 103 of the Companies Act, 2013.
- 8) The Company has appointed Mr. Praveen Dua (FCS: 3573, CP: 2139), Practicing Company Secretary, to act as the Scrutinizer, to scrutinize the e-voting process in a fair and transparent manner.
- 9) The details of the Directors seeking appointment/ re-appointment at the 30th AGM are provided in this Notice. The Company has received the requisite consents/declarations for the appointment/ re- appointment under the Companies Act, 2013 and the rules made thereunder.

The following documents will be available for inspection by the Members electronically during the 30th AGM after registration on VC Platform i.e., evoting@nsdl.co.in Register of Directors and Key Managerial Personnel and their shareholding; and Register of Contracts or Arrangements in which the Directors are interested, maintained under the Companies Act, 2013.

- 10) Members who hold shares in dematerialized form and want to provide/change/correct the bank account details should send the same immediately to their concerned Depository Participant and not to the Company. Members are also requested to give the MICR Code of their bank to their Depository Participants. The Company will not entertain any direct request from such Members for change of address, transposition of names, deletion of name of deceased joint holder and change in the bank account details. While making payment of Dividend, the Registrar and Share Transfer Agent is obliged to use only the data provided by the Depositories, in case of such dematerialized shares.
- 11) Members who are holding shares in physical form are advised to submit particulars of their bank account, viz. name and address of the branch of the bank, MICR code of the branch, type of account and account number to our Registrar and Share Transfer Agent, Mas Services Limited T-34, 2nd Floor, Okhla Industrial Area, Phase - II, New Delhi - 110 020, Ph:- 26387281/82/83, Fax: - 26387384, Email: - info@masserv.com,
- 12) Non-resident Indian shareholders are requested to inform about the following immediately to the Company or its Registrar and Share Transfer Agent or the concerned Depository Participant, as the case may be: -
 - a) the change in the residential status on return to India for permanent settlement, and
 - b) the particulars of the NRE account with a Bank in India, if not furnished earlier.
- 13) Members holding shares in single name and physical form are advised to make nomination in respect of their shareholding in the Company. The prescribed nomination form can be obtained from the Registrar and Share Transfer Agent or the Secretarial Department of the Company.
- 14) Members holding shares in physical form, in identical order of names, in more than one folio are requested to send the Company or its RTA i.e., Mas Services Limited T-34, 2nd Floor, Okhla Industrial Area, Phase - II, New Delhi - 110 020, Ph:- 26387281/82/83, Fax: - 26387384, Email: - info@masserv.com,
- 15) the details of such folios together with the share certificates for consolidating their holdings in one folio. A consolidated share certificate will be issued to such Members after making requisite changes.
- 16) To prevent fraudulent transactions, Members are advised to exercise due diligence and notify the Company of any change in address or demise of any Member as soon as possible. Members are also advised not to leave their demat account(s) dormant for long. Periodic statement of holdings should be obtained from the concerned DP and holdings should be verified from time to time.
- 17) In case of any queries regarding the Annual Report, the Members may write to trillenitech@gmail.com or evoting@nsdl.co.in into receive an email response.

- 18) Members who have not registered their e-mail address are requested to register the same in respect of shares held in electronic form with the Depository through their Depository Participant(s) and in respect of shares held in physical form by writing to the Company's Registrar and Share Transfer Agent, evoting@nsdl.co.in with folio no. and name.

Members may note that pursuant to the General Circular No. 20/2020 dated May 5, 2020 issued by the MCA, the Company has enabled a process for the limited purpose of receiving the Company's annual report and notice for the Annual General Meeting (including remote e-voting instructions) electronically, and Members may temporarily update their email address by accessing the link <https://www.evoting.nsdl.com/>

THE INSTRUCTIONS FOR MEMBERS FOR REMOTE E-VOTING AND JOINING GENERAL MEETING ARE AS UNDER:-

The remote e-voting period begins on Tuesday, 27 September 2022 (09:00 am) and ends on Thursday, 29 September 2022 (05:00 pm). The remote e-voting module shall be disabled by NSDL for voting thereafter. The Members, whose names appear in the Register of Members/Beneficial Owners as on the record date (cut-off date) i.e. 20/09/2022, may cast their vote electronically. The voting right of shareholders shall be in proportion to their share in the paid-up equity share capital of the Company as on the cut-off date, being 20/09/2022.

How do I vote electronically using NSDL e-Voting system?

The way to vote electronically on NSDL e-Voting system consists of "Two Steps" which are mentioned below:

Step 1: Access to NSDL e-Voting system

A) Login method for e-Voting and joining virtual meeting for Individual shareholders holding securities in demat mode

In terms of SEBI circular dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are advised to update their mobile number and email Id in their demat accounts in order to access e-Voting facility.

Login method for Individual shareholders holding securities in demat mode is given below:

Type of shareholders	Login Method
<p><i>Individual Shareholders holding securities in demat mode with NSDL.</i></p>	<ol style="list-style-type: none"> 1. If you are already registered for NSDL IDeAS facility, please visit the e-Services website of NSDL. Open web browser by typing the following URL: https://eservices.nsdl.com/ either on a Personal Computer or on a mobile. Once the home page of e-Services is launched, click on the "Beneficial Owner" icon under "Login" which is available under "IDeAS" section. A new screen will open. You will have to enter your User ID and Password. After successful authentication, you will be able to see e-Voting services. Click on "Access to e-Voting" under e-Voting services and you will be able to see e-Voting page. Click on options available against company name or e-Voting service provider - NSDL and you will be re-directed to NSDL e-Voting website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. 2. If the user is not registered for IDeAS e-Services, option to register is available at https://eservices.nsdl.com. Select "Register Online for IDeAS" Portal or click at https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp 3. Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section. A new screen will open. You will have to enter your User ID (i.e. your sixteen digit demat account number held with NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e- Voting page. Click on options available against company name or e-Voting service provider - NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.



<i>Individual Shareholders holding securities in demat mode with CDSL</i>	<ol style="list-style-type: none"> Existing users who have opted for Easi / Easiest, they can login through their user id and password. Option will be made available to reach e-Voting page without any further authentication. The URL for users to login to Easi / Easiest are https://web.cdslindia.com/myeasi/home/login or www.cdslindia.com and click on New System Myeasi. After successful login of Easi/Easiest the user will be also able to see the E Voting Menu. The Menu will have links of e-Voting service provider i.e. NSDL. Click on NSDL to cast your vote. If the user is not registered for Easi/Easiest, option to register is available at https://web.cdslindia.com/myeasi/Registration/EasiRegistration Alternatively, the user can directly access e-Voting page by providing demat Account Number and PAN No. from a link in www.cdslindia.com home page. The system will authenticate the user by sending OTP on registered Mobile & Email as recorded in the demat Account. After successful authentication, user will be provided links for the respective ESP i.e. NSDL where the e-Voting is in progress.
Individual Shareholders (holding securities in demat mode) login through their depository	<p>You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. Once login, you will be able to see e-Voting option. Once you click on e-Voting option, you will be redirected to NSDL/CDSL Depository site after successful participants authentication, wherein you can see e-Voting feature. Click on options available against company name or e-Voting service provider-NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. participants authentication, wherein you can see e-Voting feature. Click on options available against company name or e-Voting service provider-NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.</p>

Important note: Members who are unable to retrieve User ID/ Password are advised to use Forget User ID and Forget Password option available at abovementioned website.

Helpdesk for Individual Shareholders holding securities in demat mode for any technical issues related to login through Depository i.e. NSDL and CDSL.

Login type	Helpdesk details
Individual Shareholders holding securities in demat mode with NSDL	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at evoting@nsdl.co.in or call at toll free no.: 1800 1020 990 and 1800 22 44 30
Individual Shareholders holding securities in demat mode with CDSL	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at helpdesk.evoting@cdslindia.com or contact at 022- 23058738 or 022-23058542-43

B) Login Method for shareholders other than Individual shareholders holding securities in demat mode and shareholders holding securities in physical mode.

How to Log-in to NSDL e-Voting website?

- Visit the e-Voting website of NSDL. Open web browser by typing the following URL: <https://www.evoting.nsdl.com/> either on a Personal Computer or on a mobile.
- Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section.
- A new screen will open. You will have to enter your User ID, your Password/OTP and a Verification Code as shown on the screen.

Alternatively, if you are registered for NSDL eservices i.e. IDEAS, you can log-in at <https://eservices.nsdl.com/> with your existing IDEAS login. Once you log-in to NSDL eservices after using your log-in credentials, click on e-Voting and you can proceed to Step 2 i.e. Cast your vote electronically.

- Your User ID details are given below :

Manner of holding shares i.e. Demat (NSDL or CDSL) or Physical	Your User ID is:
a) For Members who hold shares in demat account with NSDL.	8 Character DP ID followed by 8 Digit Client ID For example if your DP ID is IN300*** and Client ID is 12***** then your user ID is IN300***12*****.
b) For Members who hold shares in demat account with CDSL.	16 Digit Beneficiary ID For example if your Beneficiary ID is 12***** then your user ID is 12*****.
c) For Members holding shares in Physical Form.	EVEN Number followed by Folio Number registered with the company For example if folio number is 001*** and EVEN is 101456 then user ID is 101456001***.

5. Password details for shareholders other than Individual shareholders are given below:
- If you are already registered for e-Voting, then you can use your existing password to login and cast your vote.
 - If you are using NSDL e-Voting system for the first time, you will need to retrieve the 'initial password' which was communicated to you. Once you retrieve your 'initial password', you need to enter the 'initial password' and the system will force you to change your password.
 - How to retrieve your 'initial password'?
 - If your email ID is registered in your demat account or with the company, your 'initial password' is communicated to you on your email ID. Trace the email sent to you from NSDL from your mailbox. Open the email and open the attachment i.e. a .pdf file. Open the .pdf file. The password to open the .pdf file is your 8 digit client ID for NSDL account, last 8 digits of client ID for CDSL account or folio number for shares held in physical form. The .pdf file contains your 'User ID' and your 'initial password'.
 - If your email ID is not registered, please follow steps mentioned below in process for those shareholders whose email ids are not registered
6. If you are unable to retrieve or have not received the "Initial password" or have forgotten your password:
- Click on "Forgot User Details/Password?" (If you are holding shares in your demat account with NSDL or CDSL) option available on www.evoting.nsdl.com.
 - Physical User Reset Password?" (If you are holding shares in physical mode) option available on www.evoting.nsdl.com.
 - If you are still unable to get the password by aforesaid two options, you can send a request at evoting@nsdl.co.in mentioning your demat account number/folio number, your PAN, your name and your registered address etc.
 - Members can also use the OTP (One Time Password) based login for casting the votes on the e-Voting system of NSDL.
7. After entering your password, tick on Agree to "Terms and Conditions" by selecting on the check box.
8. Now, you will have to click on "Login" button.
9. After you click on the "Login" button, Home page of e-Voting will open.

Step 2: Cast your vote electronically and join General Meeting on NSDL e-Voting system.

Process for those shareholders whose email ids are not registered with the depositories for procuring user id and password and registration of e mail ids for e-voting for the resolutions set out in this notice:

- In case shares are held in physical mode please send signed request with Folio No., Name of shareholder, scanned copy of any one share certificate (front and back), PAN (self attested scanned copy of PAN card), AADHAR (self attested scanned copy of Aadhar Card) by email to info@masserv.com
- In case shares are held in demat mode, please update your email id with your depository. If you are an Individual shareholders holding securities in demat mode, you are requested to refer to the login method explained at step 1 (A) i.e. Login method for e-Voting and joining virtual meeting for Individual shareholders holding securities in demat mode.
- Alternatively shareholder/members may send a request to evoting@nsdl.co.in for procuring user id and password for e-voting by providing above mentioned documents.
- In terms of SEBI circular dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with



TRILLENIIUM TECHNOLOGIES LIMITED

CIN: U74899DL1992PLC051008

Depositories and Depository Participants. Shareholders are required to update their mobile number and email ID correctly in their demat account in order to access e-Voting facility.

THE INSTRUCTIONS FOR MEMBERS FOR e-VOTING ON THE DAY OF THE AGM ARE AS UNDER:-

1. The procedure for e-Voting on the day of the AGM is same as the instructions mentioned above for remote e-voting.
2. Only those Members/ shareholders, who will be present in the AGM through VC/OAVM facility and have not casted their vote on the Resolutions through remote e-Voting and are otherwise not barred from doing so, shall be eligible to vote through e-Voting system in the AGM.
3. Members who have voted through Remote e-Voting will be eligible to attend the EGM/AGM. However, they will not be eligible to vote at the AGM.
4. The details of the person who may be contacted for any grievances connected with the facility for e-Voting on the day of the AGM shall be the same person mentioned for Remote e-voting.

INSTRUCTIONS FOR MEMBERS FOR ATTENDING THE AGM THROUGH VC/OAVM ARE AS UNDER:

1. Member will be provided with a facility to attend the AGM through VC/OAVM through the NSDL e-Voting system. Members may access by following the steps mentioned above for Access to NSDL e-Voting system. After successful login, you can see link of "VC/OAVM link" placed under "Join General meeting" menu against company name. You are requested to click on VC/OAVM link placed under Join General Meeting menu. The link for VC/OAVM will be available in Shareholder/Member login where the EVEN of Company will be displayed. Please note that the members who do not have the User ID and Password for e-Voting or have forgotten the User ID and Password may retrieve the same by following the remote e-Voting instructions mentioned in the notice to avoid last minute rush.
2. Members are encouraged to join the Meeting through Laptops for better experience.
3. Further Members will be required to allow Camera and use Internet with a good speed to avoid any disturbance during the meeting.
4. Please note that Participants Connecting from Mobile Devices or Tablets or through Laptop connecting via Mobile Hotspot may experience Audio/Video loss due to Fluctuation in their respective network. It is therefore recommended to use Stable Wi-Fi or LAN Connection to mitigate any kind of aforesaid glitches.
5. Shareholders, who would like to express their views/have questions may send their questions in advance mentioning their name demat account number/folio number, email id, mobile number at trillenitech@gmail.com . The same will be replied by the company suitably.

EXPLANATORY STATEMENTS U/S. 102 OF THE COMPANIES ACT, 2013:

ITEM NO.4:

Mr. Narender Kumar (DIN: 01765179), was appointed as an Additional Director on the Board with effect from 21/03/2022 in accordance with the provisions of Section 161 of the Companies Act,2013 to hold office up to the date of the ensuing Annual General Meeting.

The Board feels that presence of Mr. Narender Kumar (DIN: 01765179), on the Board is desirable and would be beneficial to the company and hence recommend the continuation of his directorship as regular Director on the Board.

DATE : 12/08/2022
PLACE: NEW DELHI

ON BEHALF OF THE COMPANY

Sd/-
SURINDER KUMAR SHARMA
DIRECTOR
DIN 09126703

TRILLENIUM TECHNOLOGIES LIMITED

Regd. Off. : H-40, Moti Bagh-2, Mini Market, Nanak Pura, New Delhi-110021
 CIN- U74899DL1992PLC051008,
 EMAIL:-trillenitech@yahoo.co.in

DIRECTORS' REPORT

To,
 The Members,

Your Directors have pleasure in presenting their 30th Annual Report on the business and operations of the Company and the accounts for the Financial Year ended March 31, 2022.

FINANCIAL SUMMARY OR HIGHLIGHTS/PERFORMANCE OF THE COMPANY*(in Rs.)*

FINANCIAL RESULTS	2021-22	2020-21
TOTAL REVENUE	10,55,300.00	23,09,008.00
TOTAL EXPENSES	10,52,530.00	20,17,429.00
PROFIT BEFORE TAX	2,770.00	2,91,579.00
TAX EXPENSES:		
CURRENT TAX	1,790.00	87,890
DEFERRED TAX	7,224.00	0
PROFIT AFTER TAX	8,204.00	2,03,689.00

STATE OF AFFAIRS

The company had commenced business of contract manufacturing of high technology electronics and has received Rs. 10,55,300/- revenue from contract manufacturing of high technology electronics and has made expenditure of Rs. 10,52,530/- hence net profit after tax of Rs. 8,204/- during the year. The performance of the company has been affected by prolonged lock-downs and disruption of economy due to COVID-19.

Except above, the company has not done any business for many years and yet not formulated any ambitious plan to roll out any business though the company has assured investment from a strategic investor as per the scheme approved by the Hon'ble High Court at New Delhi because of the legal cases the company and its management is facing from the its former Chairman Sh. C S Grewal and Managing Director Sh. D S Grewal. The false and mischievous case pertains to recovery of fictitious loans which was never given to the company. Whereas the Grewals have siphoned off huge amounts of money through sale of stocks to their dummy firms. These dummy firms were shown as debtors by the Grewals while in the management. Therefore the Company has to recover monies from these erstwhile Directors and firms associated with them. The company has filed its counter claims for the same. The board is stuck with these cases therefore unable to commence any substantial business. However the board is actively searching for avenues through which to revive the working of the company in high technology field and earn profit and plans to do so as soon as it is feasible.

An application had been filed by former Chairman C S Grewal and managing director D S Grewal before the Hon'ble high court of Delhi challenging the order of Hon'ble High court of Delhi approving the scheme of revival which also includes reduction of capital. This case has been dismissed as withdrawn by the Hon'ble High Court.

In absence of access to any substantial capital outlays due to the ongoing litigation and the risks inherent there in, the Company is initiating steps to enter into high technology service area of contract manufacturing. This is in struggling phase and results of these efforts, if any, may emerge only over the coming years.

There are no other significant material facts which may affect its balance sheet after the date of closure of accounts.

DIVIDEND

No dividend for recommendation for the year under review.

RESERVES

During the year under review no amount was transferred to the general reserves.

DEPOSITS

Your company has not accepted any deposits from the public during the period under review within the meaning of section 73 of Companies Act, 2013 read with Companies (Acceptance of Deposits) Rules, 2014 and no amount of principal or interest on deposits from the public was outstanding on the date of balance sheet.



SHARE CAPITAL

The total paid up share capital of the Company as on March 31, 2022, Rs.10, 620,600 comprise of Equity Share Capital of Rs. 10,620,600 and has no Preference Share Capital. During the year under review, there was no change in the paid-up share capital of the Company. No Provision of money was made by Company for purchase of its own shares by employees or by trustees for the benefit of employees.

DIRECTORS AND KEY MANAGERIAL PERSONNEL

Mr. Surinder Kumar Sharma liable to retire by rotation and being eligible offer himself for the reappointment. Mr. Narender Kumar (DIN: 01765179), who resigned as an independent director and was appointed as an additional Director of the Company. He ceases to be director in this AGM, however Mr. Narender Kumar has given his consent along with requisite notice along with requisite cheque for the appointment as director in the AGM. The Board feels that presence of Mr. Narender Kumar (DIN: 01765179), a graduate having an experience of general management would be beneficial to the company, if appointed, on the Board hence recommend the continuation of his directorship as regular Director on the Board. There is another change in the directors of the company

Mr. Jaivir Singh (DIN: 01781593), managing director of the company had recently resigned from the office on 10/08/2022. The Board places on record their appreciation for the assistance and guidance provided by Mr. Jaivir Singh during his tenure as Director of the Company.

Declaration by independent director(s)

There are no more requirements of independent director as per the provision of Section 149(7) of Companies Act, 2013.

DIRECTORS' RESPONSIBILITY STATEMENT

In accordance with the provisions of Section 134(3) (c) of the Companies Act, 2013, to the best of knowledge and belief and according to the information and explanations obtained, your Directors make the following statements that:

- a. in the preparation of the annual accounts for the year ended March 31, 2022, the applicable accounting standard shad been followed along with proper explanation relating to material departures, if any;
- b. the Directors have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company as at March31, 2022 and of the profit and loss of the company for year ended on that date;
- c. the Directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities:
- d. the Directors have prepared the annual accounts on a going concern basis:
- e. the Directors have laid down internal financial controls to be followed by the company and that such internal financial controls are adequate and were operating effectively; and
- f. The Directors have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

REMUNERATION AND PARTICULARS OF EMPLOYEES

There being no employee Pursuant to the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, no details pertaining to employees as required under section 197(12) of the Companies Act, 2013 is required.

AUDIT COMMITTEE & NOMINATION AND REMUNERATION COMMITTEE and WHISTLE BLOWER POLICY/VIGIL MECHANISM

The company doesn't fall in the category to appoint the stipulated committees the committee already appointed are no more required to functions such

RISK MANAGEMENT

The company has in place a mechanism to inform the board about risk assessment and minimization procedures and periodical review to ensure the management controls risk through means of a properly defined framework. The company has formulated and adopted Risk Management Policy to prescribe risk assessment, management, reporting and disclosure requirements of the company.

STATUTORY AUDITOR

M/s BP Associates LLP, Chartered Accountants Statutory Auditors appointed by the shareholders of the company in the AGM held on 20th September 2018 pursuant to provisions of section 139, 141 and 142 and other applicable provisions, if any, of the act read with companies (AUDIT AND AUDITORS) Rules, 2014 for a term of four years to hold the office from the conclusion of 26th Annual General Meeting till the conclusion of 30th Annual General

Meeting to be held in the year 2022 is going to expired on ensuing Annual General Meeting. M/s BP Associates LLP, Chartered Accountants Statutory Auditors being eligible are available for reappointment. The company has received consent letter of M/s BP Associates LLP and a certificate of their eligibility of meeting criteria of qualification. The members may appoint M/s BP Associates LLP for another term of 5 years from the date of this 30th Annual General Meeting till the conclusion of 35th Annual General Meeting to be held in the year 2027

AUDITOR’S REPORT

The Auditors Report on the Audited Financial Statement of the Company for the year ended 31st March, 2022 do not contain any qualification, reservation, or adverse remark, so any explanation or comment is not required.

SECRETARIAL AUDIT

The company is not required to appoint secretarial auditor.

ADEQUACY OF INTERNAL FINANCIAL CONTROLS

The company has an internal control system, commensurate with the size, scale and complexity of its operation. The internal financial controls are adequate and are operating effectively so as to ensure orderly and efficient conduct of business operations.

CORPORATE SOCIAL RESPONSIBILITY

Your company does not cross the threshold limits specified in section 135 of the Companies Act, 2013 therefore not required to constitute Corporate Social Responsibility Committee.

EXTRACT OF THE ANNUAL RETURN

The detailed extracts of Annual Return in Form MGT-9 is not required under section 134(3)(a) of the Act and therefore not annexed and forms part of this report.

CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION, FOREIGN EXCHANGE EARNINGS AND OUTGO

The details of conservation of energy, technology absorption, foreign exchange earnings and outgo are as follows:

a)	Conservation of energy:	
	(i) The steps taken or impact on conservation of energy	No steps were taken as the Company has not started its business
	(ii) The steps taken by the company for utilizing alternate sources of energy	No steps has been taken as the company has not made any working
	(iii) The capital investment on energy conservation equipment’s	No capital investment was made
b)	Technology absorption:	
	I. the efforts made towards technology absorption	No efforts were made as the company has not started . its working
	II. The benefits derived like product improvement, cost reduction, product development or import substitution	NO
	III. In case of imported technology (imported during the last three years reckoned from the beginning of the financial year)-	
	(a) the details of technology imported	No Technology was imported.
	b) the year of import;	NA
	(c) whether the technology been fully absorbed	NA
	(d) if not fully absorbed, areas where Absorption has not taken place, and the reasons thereof	NA
	IV. The expenditure incurred on Research and Development	
	No Expenditure were made due to scarcity of funds in the Company	



TRILLENIUUM TECHNOLOGIES LIMITED

CIN: U74899DL1992PLC051008

c) Foreign exchange earnings and Outgo:

During the year, neither the company earned nor it used any Foreign Exchange.

PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS

During the year under review, company has not given any Loans, Guarantees or made any Investments covered under the provisions of Section 186 of the Companies Act, 2013.

PARTICULARS OF CONTRACTS OR ARRANGEMENTS WITH RELATED PARTIES

No related party transaction took place during the financial year under review.

MEETINGS

During the year six (6) Board Meetings viz. JUNE 24TH 2021, AUGUST 14TH 2021, 5th November 2021, DECEMBER 2ND 2021, MARCH 8th 2022 and MARCH 21ST 2022 were held.

BOARD EVALUATION

No requirement for the evaluation of the board is required.

DETAILS OF SUBSIDIARY/JOINT VENTURES/ASSOCIATE COMPANIES

The company has no subsidiary, Joint venture or associate company hence no particulars are required hereunder

LEGAL & CORPORATE MATTERS

The company has been facing various legal matters involving the dispute with erstwhile management and an application challenging the order for approval of scheme of reduction of capital which may threaten the company for its existence.

ACKNOWLEDGEMENTS

Your Director stake the opportunity of placing on record their gratitude to all who are well-wishers of the Company and to all those who helped in the revival of the Company.

Date: 12/08/2022

Place: New Delhi

FOR TRILLENIUUM TECHNOLOGIES LIMITED

Sd/-

Rakesh Sheokand
Director
DIN: 01738017

Sd/-

Surinder Kumar Sharma
Director
DIN: 09126703

INDEPENDENT AUDITOR'S REPORT

To the Members of TRILLENIUUM TECHNOLOGIES LIMITED

Report on the audit of the financial statements

Opinion

We have audited the accompanying financial statements of TRILLENIUUM TECHNOLOGIES LIMITED. ("The Company"), which comprise the balance sheet as at March 31, 2022, and the Statement of Profit and Loss and statement of cash flows for the year then ended, and notes to the financial statements, including 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, its profit and cash flows 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.

Key audit matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Reporting of key audit matters as per SA 701, Key Audit Matters are not applicable to the Company as it is an unlisted company.

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.

Management's responsibility for the financial statements

The Company's board of directors are responsible for the matters stated in section 134 (5) of 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 the accounting principles generally accepted in India, including the accounting standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of



adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement 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 is also responsible for overseeing the Company's financial reporting process.

Auditor's responsibilities for the audit of the financial statements

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 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.

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.

Report on other legal and regulatory requirements

As requires by the provisions of 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 Companies Act, 2013 we hereby attached our report in Annexure A, a statement on matter specified in the paragraph 3 and 4 of the order, to the extent applicable.

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

- (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit;
- (b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;
- (c) The balance sheet, the statement of profit and loss, and the cash flow statement dealt with by this report are in agreement with the books of account;
- (d) In our opinion, the aforesaid financial statements comply with the accounting standards specified under section 133 of the Act, read with rule 7 of the Companies (Accounts) Rules, 2014;
- (e) On the basis of the written representations received from the directors as on March 31, 2021 taken on record by the board of directors, none of the directors is disqualified as on March 31, 2021 from being appointed as a director in terms of Section 164 (2) of the Act;
- (f) With respect to the adequacy of internal financial controls over financial reporting of company and the operating effectiveness of such controls, refer to our separate report in Annexure B. Our report express an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls over financial reporting.; and
- (g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us;
 - a. The Company has pending litigations and the company has disclosed the impact of these pending litigations on its financial position (Refer Note No.- 8)
 - b. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses; and
 - c. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.

**For B P Associates LLP
(Chartered Accountants)**

Sd/-

**Bhupender Pal Kaushik
Partner**

M.No: 096869

FRN: 016111N/N500071

UDIN: 22096869APSRPH3276

Date: 12/08/2022

Place: New Delhi



Annexure “A” to the Independent Auditor’s Report

(Referred to in paragraph 1 under ‘Report on other legal and regulatory requirements’ section of our report to the members of TRILLENIUM TECHNOLOGIES LIMITED of even date)

- i. In respect of the Company’s fixed assets:
 - (a) The Company has maintained proper records showing full particulars, including quantitative details and situation of fixed assets.
 - (b) The fixed assets of the Company were physically verified in full by the management during the year. According to the information and explanations given to us and as examined by us, no material discrepancies were noticed on such verification.
 - (c) According to the information and explanations given to us, the records examined by us, we report that the Company does not hold any freehold, are held in the name of the Company as at the balance sheet date. In respect of immovable properties of land and building that have been taken on lease and disclosed as fixed assets in the financial statements, the lease agreements are in the name of the Company.
- ii. The Company does not have inventory of goods, hence provisions of para 3(ii) of the Companies (Auditors Report), 2016 are not applicable.
- iii. According to information and explanation given to us, the company has not granted any loan, secured or unsecured to companies, firms, limited liability partnerships or other parties covered in the register required under section 189 of the Companies Act, 2013. Accordingly, paragraph 3 (iii) of the order is not applicable.
- iv. In our opinion and according to information and explanation given to us, the company has not granted any loans or provided any guarantees or given any security or made any investments to which the provision of section 185 and 186 of the Companies Act, 2013. Accordingly, paragraph 3 (iv) of the order is not applicable.
- v. In our opinion and according to the information and explanations given to us, the company has not accepted any deposits from public. Accordingly, the Directives issued by the Reserve Bank of India and the provisions of Section 73 to 76 or any other relevant provisions of the Companies Act, 2013 and the rules framed there under are not applicable to the company for the year under audit.
- vi. The Central Government of India has not prescribed the maintenance of cost records under sub-section (1) of section 148 of the Act for any of the activities of the company and accordingly paragraph 3 (vi) of the order is not applicable.
- vii. In respect of statutory dues:
 - (a) According to the information and explanations given to us and on the basis of our examination of the records of the Company, amounts deducted/ accrued in the books of account in respect of undisputed statutory dues including provident fund, employees’ state insurance, income-tax, sales- tax, service tax, goods and service tax, duty of customs, duty of excise, value added tax, cess and other material statutory dues have been generally regularly deposited during the year by the company with the appropriate authorities.
According to the information and explanations given to us, no undisputed amounts payable in respect of provident fund, employees’ state insurance, income-tax, sales- tax, service tax, goods and service tax, duty of customs, duty of excise, value added tax, cess and other material statutory dues were in arrears as at March 31, 2022 for a period of more than six months from the date they became payable
 - (b) According to the information and explanations given to us and the records of the company examined by us, there are no dues of income-tax, sales- tax, service tax, goods and service tax, duty of customs, duty of excise and value added tax which have not been deposited on account of any dispute.
- viii. In our opinion and according to the information and explanations given to us, the company has no outstanding dues to any financial institutions or banks or any government or any debenture holders during the year. Accordingly, paragraph 3 (viii) of the order is not applicable.
- ix. The Company has not raised any money by way of initial public offer or further public offer (including debt instruments) and has not taken any term loans during the year. Accordingly, paragraph 3 (ix) of the order is not applicable.
- x. To the best of our knowledge and according to the information and explanations given to us, no fraud by the Company or no material fraud 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 us and based on our examination of the records of the company, the company has paid/provided for the managerial remuneration in accordance with the requisite approvals mandated by the provisions of Section 197 read with Schedule V of the act.
- xii. The Company is not a Nidhi Company and accordingly, paragraph 3 (xii) of the order is not applicable to the Company.
- xiii. According to the information and explanations given to us and based on our examination of the records of the company, transactions with the related parties are in compliance with section 177 and 188 of the Act. Where applicable, the 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 to us and based on our examination of the records of the company, the company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year. Accordingly, paragraph 3(xiv) of the order is not applicable.
- xv. According to the information and explanations given to us and based on our examination of the records of the company, the company has not entered into non-cash transactions with directors or persons connected with them. Accordingly, paragraph 3(xv) of the order is not applicable.
- xvi. According to the information and explanations given to us and based on our examination of the records of the company, the company is not required to be registered under section 45-IA of the Reserve Bank of India Act 1934.

**For B P Associates LLP
(Chartered Accountants)**

Sd/-

**Bhupender Pal Kaushik
Partner**

M.No: 096869

FRN: 016111N/N500071

UDIN: 22096869APSRPH3276

Date: 12/08/2022

Place: New Delhi

**Annexure “B” to the Independent Auditor’s Report**

(Referred to in paragraph 2 (f) under ‘Report on other legal and regulatory requirements’ section of our report to the Members of TRILLENIU TECHNOLOGIES LIMITED of even date)

Report on the internal financial controls over financial reporting 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 Trillenius Technologies Limited (“the Company”) as at 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 board of directors of the Company 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, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors’ responsibility

Our responsibility is to express an opinion on the internal financial controls over financial reporting of the Company 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”) issued by the Institute of Chartered Accountants of India and the standards on auditing prescribed under Section 143 (10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls. 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 were established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor’s judgement, including the assessment of the risks of material misstatement in 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 control 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 (i) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (ii) 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 (iii) 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.

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 of 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 and according to the information and explanations given to us, the Company has, in all material respects, an adequate internal financial control system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2021, 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 B P Associates LLP
(Chartered Accountants)**

Sd/-

**Bhupender Pal Kaushik
Partner**

M.No: 096869

FRN: 016111N/N500071

UDIN: 22096869APSRPH3276

Date:12/08/2022

Place: New Delhi

TRILLENium TECHNOLOGIES LIMITED
NEW DELHI

BALANCE SHEET AS AT 31st MARCH, 2022

(Amount in ₹)

Particulars	Notes No.	As at 31.03.2022	As at 31.03.2021
I. ASSETS			
(1) Non-Current Assets			
(a) Property, Plant & Equipments	6	300,000	300,000
(b) Capital Work in Progress			
(c) Investment in Property		-	-
(d) Goodwill		-	-
(e) Other Intangible Assets		-	-
(f) Intangible Assets under developments			
(g) Biological Assets			
(h) Financial Assets			
(i) Investments			
(ii) Trade receivables			
(iii) Loans			
(i) Deferred Tax Liabilities		347,157	347,157
(j) Other non-current assets			
(2) Current Assets			
(a) Inventories	-	-	-
(b) Financial Assets	-	-	-
(i) Investments			
(ii) Trade receivables	7	2,029,764	2,685,616
(iii) Cash & Cash equivalents	8	404,352	233,319
(iv) bank balances other than (iii)			
(v) Loan & Advances			
(c) Current Tax Assets (Net)			
(d) Other current assets	9	1,895,378	1,694,031
Total Assets		4,976,651	5,260,123
II. EQUITY AND LIABILITIES			
Equity			
(a) Equity Share Capital	1	10,620,600	10,620,600
(b) Other Equity	2	9,807,336	9,815,540
(1) Liabilities			
Non-Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings	3	3,045,648	2,891,771
(ii) Trade Payables			
(iii) Other Financial Liabilities			
(b) Provisions			
(c) Deferred Tax Liabilities (Net)		-	-
(d) Other non-current Liabilities		-	-
(2) Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings			
(ii) Trade Payables			
(iii) Other Financial Liabilities			
(b) Current maturities of Long Term Borrowings			
(c) Provisions	4	59,790	182,990
(d) Other Current Liabilities	5	1,057,949	1,380,302
(e) Current tax liabilities (Net)			
Total Equity & Liabilities		4,976,651	5,260,123

Significant Accounting Policies and Notes to Accounts 1 to 15

This is the Balance Sheet referred to in our Report of even date.

As per our report of even date

FOR B P Associates LLP
Chartered Accountants
Firm Reg. No.: 016111N/N500071

Sd/-
Bhupender Pal Kaushik
Partner
Membership No. : 096869

For Trillemium Technologies Limited

Sd/-
(RAKESH SHEOKAND)
DIRECTOR

Sd/-
(SURINDER KUMAR SHARMA)
DIRECTOR

Dated: 12/08/2022
PLACE: New Delhi

**TRILLENIUM TECHNOLOGIES LIMITED**

CIN: U74899DL1992PLC051008

**TRILLENIUM TECHNOLOGIES LIMITED
NEW DELHI****STATEMENT OF PROFIT AND LOSS
FOR THE YEAR ENDED 31st MARCH, 2022**

(Amount in ₹)

PARTICULARS	NOTES No.	31st March, 2022	31st March, 2021
Revenue			
I Revenue from operations	10	1,055,300	2,305,250
II Other Income	11	-	3,758
III III. Total Revenue (I +II)		1,055,300	2,309,008
IV Expenses:			
Project Expenses/sub Contracts	12	615,540	899,950
Employee Benefit Expense	13	-	18,674
Financial Costs	13	-	-
Depreciation and Amortization Expense	14	436,990	1,098,805
Other Administrative Expenses	14	-	-
Total Expenses (IV)		1,052,530	2,017,429
V Profit before exceptional and extraordinary items and tax	(III - IV)	2,770	291,579
VI Extraordinary Items		-	-
VII Profit before tax	(V - VI)	2,770	291,579
VIII Tax expense:			
(1) Current tax		1,790	87,890
(2) Previous Year Tax Adjustments		7,224-	-
(3) Deferred tax		-	-
IX Profit(Loss) from the period from continuing operations	(VII-VIII)	8,204	203,689
X Earning per equity share:			
(1) Basic		0.01	0.19
(2) Diluted		0.01	0.19
Significant Accounting Policies and Notes to Accounts	1 to 15		

This is the Profit & Loss Statement referred to in our Report of even date.

As per our report of even date

FOR B P Associates LLP
Chartered Accountants
Firm Reg. No.: 016111N/N500071Sd/-
Bhupender Pal Kaushik
Partner
Membership No. : 096869

For Trillenius Technologies Limited

Sd/-
(RAKESH SHEOKAND)
DIRECTOR
DIN: 01738017Sd/-
(SURINDER KUMAR SHARMA)
DIRECTOR
DIN: 09126703Dated: 12/08/2022
PLACE: New Delhi

TRILLENium TECHNOLOGIES LIMITED
NEW DELHI

CASH FLOW STATEMENT FOR THE YAER ENDED 31ST MARCH, 2022

(Amount in ₹)

PARTICULARS	31st March, 2022	31st March, 2021
A. CASH FLOWS FROM OPERATING ACTIVITIES :		
Profit For the year Before Tax(as per profit & loss A/c)	2,770.00	3,765,010.00
Adjustments for:		
Depreciation & Amortisation	-	-
Financial Cost	-	73,449.00
Loss /Profit on sale of fixed assets	-	
Interest Income	-	4,168.00
Operating Profit before working capital changes	2,770.00	3,834,291.00
Adjustments for Working Capital		
Trade Recievables	655,852.00	4,993,324.00
Loan & Advances		
Other Current Assets	201,347.00	197,139.00
Trade Payable	-	
Other Current Liabilities	168,476.00	1,621,876.00
Sundry Provisions	123,200.00	726,062.00
Cash generated from operations	165,599.00	66,080.00
Less: Income Taxes paid	5,434.00	291,210.00
Net cash generated from operating activities (A)	171,033.00	357,290.00
B Cash Flow From Investing Activities		
Proceedings From Investments	-	
Purchase of Fixed Assets	-	
Cash Advances and loan received back	-	
Interest Received	-	4,168.00
Net cash genrated(used) from investing activities	-	4,168.00
C Cash Flow From Financing Activities		
Proceedings From Borrowings	-	57,645.00
Proceddings From Equity Share Capital	-	
Proceedings From Loan & Advannces	-	
Loan Repaid	-	-
Interest Received	-	
Interest Paid	-	73,449.00
Net cash generated(used) from financing activities	-	15,804.00
Net increase(decrease) in cash & cash equivalents	171,033.00	368,926.00
Opening balance of cash & cash equivalents	233,319.00	1,050,977.00
Closing Balance cash & cash equivalents	404,352.00	682,051.00

This is the Cash Flow Statement referred to in our Report of even date.

As per our report of even date

FOR B P Associates LLP
Chartered Accountants
Firm Reg. No.: 016111N/N500071

Sd/-
Bhupender Pal Kaushik
Partner
Membership No. : 096869

Sd/-
(RAKESH SHEOKAND)
DIRECTOR
DIN: 01738017

For Trillemium Technologies Limited

Sd/-
(SURINDER KUMAR SHARMA)
DIRECTOR
DIN: 09126703

Dated: 12/08/2022
PLACE: New Delhi



Notes to Accounts for the year ended 31st March 2022
Schedule forming part of the Balance Sheet as at 31st March 2022

Schedule 1: Share Capital

(Amount in INR except no. of shares)

Particulars	As at March 31, 2022		As at March 31, 2021	
	Number	Value	Number	Value
Authorized Share Capital				
Equity Shares of Rs. 10 each	6,000,000	60,000,000	6,000,000	60,000,000
	6,000,000	60,000,000	6,000,000	60,000,000
Issued, subscribed & paid up Share Capital				
Equity Shares of Rs. 10 each	1,062,060	10,620,600	1,062,060	10,620,600
Total	1,062,060	10,620,600	1,062,060	10,620,600

a. Reconciliation of the shares outstanding at the beginning and at the end of the reporting period

Particulars	Equity Shares			
	As at March 31, 2022		As at March 31, 2021	
	Number	Value	Number	Value
Shares outstanding at the beginning of the year	1,062,060	10,620,600	1,062,060	10,620,600
Shares Issued during the period	-	-	-	-
Shares bought back during the period	-	-	-	-
Shares outstanding at the end of the period	1,062,060	10,620,600	1,062,060	10,620,600

b. Terms/ rights attached to different class of stocks

The Company has common stocks (equity shares) as share capital.

Dividends:

No dividends have been declared or paid to date on common stock.

Voting and other Shareholder Rights:

Holders of Company's equity shares are entitled to vote collectively on all matters subject to shareholder approval.

Holders of equity shares are entitled to one vote per share.

c. Details of shareholders holding more than 5% shares in the company

Name of shareholder	As at March 31, 2022		As at March 31, 2021	
	No. of Shares held	% of Holding	No. of Shares held	% of Holding
Inderjit Singh Mann	155,990	14.69%	155,990	14.69%
Charanjit Singh Grewal	123,170	11.60%	123,170	11.60%

Notes to Accounts for the year ended 31st March 2022

d. Details of shareholding of Promoters

Shareholder's Name	As at March 31, 2022		As at March 31, 2021		% change in shareholding during the year
	NO.OF SHARES HELD	% of total Shares of the company	NO.OF SHARES HELD	% of total Shares of the company	
INDERJIT SINGH MANN	155990	14.6875	155990	'14.6875	'0.0000
SUMAN MANN	9270	0.8729	9270	'0.8728	'0.0000
S V MAHAJAN	5000	0.4708	5000	'0.4708	'0.0000
ARUN DEWAN	3200	0.3013	3200	'0.3013	'0.0000
SATVIR SINGH	2900	0.2731	2900	'0.2731	'0.0000
CHANDRA KANT PASARI	1160	0.1092	1160	'0.1092	'0.0000
NIRMAL KUMAR DHIMAN	600	0.0565	600	'0.0565	'0.0000
PADMA TANEJA	500	0.0471	500	'0.0471	'0.0000
RAJIV BAHAL	500	0.0471	500	'0.0471	'0.0000
KRISHAN CHANDER OHRI	400	0.0377	400	'0.0377	'0.0000
SUMETRA SEN NARAYAN	400	0.0377	400	'0.0377	'0.0000
SUNITA MAHAJAN	400	0.0377	400	'0.0377	'0.0000

2 Other Equity

(Amount in ₹)

Sr. No.	Particulars	Year ended March 31, 2022	Year ended March 31, 2021
1	Retained Earnings (Profit & Loss Account)		
	Balance brought forward from previous year	-9,815,540	- 10,368,670
	Add: Reversal of Provision for Income Tax Previous Year	-	349,441
	Add: Profit for the period	8,204	203,689
	Total in ₹	9,807,336	9,815,540

3 Long Term Borrowings

(Amount in ₹)

Sr. No.	Particulars	Year ended March 31, 2022	Year ended March 31, 2021
	Unsecured Loan:		
	(a) Intercompany Loans	3,045,648	2,891,771
	Total in ₹	3,045,648	2,891,771

4 Short Term Provisions

(Amount in ₹)

Sr. No.	Particulars	Year ended March 31, 2022	Year ended March 31, 2021
1	Employee Benefit Payable	18,000	75,100
2	Provision For Taxation	1,790	87,890
3	Audit Fee Payable	40,000	20,000
	Total in ₹	59,790	182,990

5 Other Current Liabilities

(Amount in ₹)

Sr. No.	Particulars	Year ended March 31, 2022	Year ended March 31, 2021
1	Expenses Payable	269,604	514,733
2	Payable To Director	175,450	192,450
3	Payable To Strategic Investor	450,000	350,001
4	TDS Payable	25,416	28,964
5	GST Payable	137,479	294,154
	Total in ₹	1,057,949	1,380,302



Notes to Accounts for the year ended 31st March 2022

NOTE NO. 6 : PROPERTY, PLANT AND EQUIPMENT

(Amount in Rs.)

Particulars	GROSS BLOCK				DEPRECIATION				NET BLOCK			
	Life	Value at the beginning	Addition during the year	Deduction during the year	Value at the end	Value at the beginning	Addition during the year	Deduction during the year	Value at the end	Adjustment from Retained Earnings	WDV as on 31.03.2022	WDV as on 31.03.2021
I Tangible Assets												
1 Green House	5	4,359,385	-	-	4,359,385	4,059,385	-	-	4,059,385	-	300,000	300,000
SUB TOTAL (A)		4,359,385	-	-	4,359,385	4,059,385	-	-	4,059,385	-	300,000	300,000
II Intangible Assets												
Capital Increasing fee		-	-	-	-	-	-	-	-	-	-	-
SUB TOTAL (B)		-	-	-	-	-	-	-	-	-	-	-
III Capital Work-in-progress												
SUB TOTAL (C)		-	-	-	-	-	-	-	-	-	-	-
IV Intangible Assets Under Development												
SUB TOTAL (D)		-	-	-	-	-	-	-	-	-	-	-
Total [A + B + C + D] (Current Year)		4,359,385	-	-	4,359,385	4,059,385	-	-	4,059,385	-	300,000	300,000
Previous Year		4,359,385	-	-	4,359,385	4,059,385	-	-	4,059,385	-	300,000	300,000

Notes to Accounts for the year ended 31st March 2022

7 Trade Receivables

(Amount in ₹)

Sr. No	Particulars	Year ended March 31, 2022	Year ended March 31, 2021
1	Outstanding for Less than six months		-
	a) Secured, Considered Good :	-	-
	b) Unsecured, Considered Good :	2,029,764	2,685,616
	c) Significance Increase in Credit Risk	-	-
	d) Credit Impaired	-	-
	Total in ₹	2,029,764	2,685,616

8 Cash & Cash Equivalent

(Amount in ₹)

Sr. No	Particulars	Year ended March 31, 2022	Year ended March 31, 2021
1	Cash-in-Hand		
	Cash Balance	89,703	150,218
	Sub Total (A)	89,703	150,218
2	Bank Balance	314,649	83,101
	Sub Total (B)	314,649	83,101
3	Cheque in Hand	-	-
	Sub Total (C)		
	Total [A + B + C]	404,352	233,319

9 Other Current Assets

(Amount in ₹)

Sr. No	Particulars	Year ended March 31, 2022	Year ended March 31, 2021
1	Interest Accrued	16,277	16,277
2	Mat Credit	262,562	297,742
3	Security Refundable	1,000,000	1,000,000
4	Advance to Employee	57,486	57,486
5	TDS Receivable	224,793	238,266
6	Income Tax Refund Due	84,260	84,260
7	Deferred Tax	-	-
8	Meenakshi	250,000	-
	Total in ₹	1,895,378	1,694,031

**Notes to Financial statements for the year ended 31st March 2022****10 Revenue from Operations**

(Amount in ₹)

Sr. No	Particulars	Year ended March 31, 2022	Year ended March 31, 2021
1	Service income	1,055,300	2,305,250
	Total in ₹	1,055,300	2,305,250

11 Other Income

(Amount in ₹)

Sr. No	Particulars	Year ended March 31, 2022	Year ended March 31, 2021
1	Interest on FDR	-	3,758
	Total in ₹	-	3,758

12 Employment Benefit Expenses

(Amount in ₹)

Sr. No	Particulars	Year ended March 31, 2022	Year ended March 31, 2021
1	Salaries and Wages	606,000	891,000
2	Directors Remuneration	-	-
3	Staff Welfare Expenses	9,540	8,950
	Total in ₹	615,540	899,950

13 Financial Cost

(Amount in ₹)

Sr. No	Particulars	Year ended March 31, 2022	Year ended March 31, 2021
1	Interest on Loan	-	-
	Total in ₹	-	-

Notes to Financial statements for the year ended 31st March 2022

14 Other Administrative Expenses

(Amount in ₹)

Sr. No	Particulars	Year ended March 31, 2022	Year ended March 31, 2021
1	Advertisement Expenses	9,940	8,640
2	Annual Report Expenses	3,500	1,250
3	Auditor's Remuneration	20,000	20,000
4	Bank Charges	850	1,207
5	Computer Software	8,515	-
6	Conveyance Expenses	26,820	193,386
7	Depository Fees/Custodian Fee	40,385	68,568
8	Filing Fees	12,000	42,700
9	GST Fee	-	6,630
10	Insurance Expense	-	5,207
11	Interest on Income Tax	1,855	61,230
12	Interest on TDS	2,245	18,674
13	Legal and Professional Expenses	38,658	80,000
14	Meeting Expenses	40,255	36,684
15	Postage & Telegram	8,650	48,798
16	Printing & Stationery Expenses	8,450	27,800
17	Registrar Expenses	184,867	441,705
18	Rent	30,000	55,000
	Total in ₹	436,990	1,117,479



NOTE '15' :

1. Reporting Entity/Corporate information

The Company, TRILLENIUM TECHNOLOGIES LIMITED, is a company registered under the Companies Act, 1956. It was incorporated on 18.11.1992 and is having CIN- U74899DL1992PLC051008.

2. Basis of preparation

a) Statement of compliance

These financial statements have been prepared in accordance with Indian Accounting Standards (Ind AS) as per the Companies (Indian Accounting Standards) Rules, 2015 notified under Section 133 of Companies Act, 2013, (the 'Act') as amended and other relevant provisions of the Act.

The Company's financial statements up to and for the year ended 31 March 2022 were prepared in accordance with the Companies (Accounting Standards) Rules, 2006, notified under Section 133 of the Act and other relevant provisions of the Act.

b) Functional and presentation currency

These financial statements are presented in Indian Rupees (INR), which is also the Company's functional currency.

c) Basis of measurement

The financial results have been prepared on a historical cost basis, except for the following assets and liabilities which have been measured at fair value or revalued amount:

Certain financial assets and liabilities measured at fair value (refer accounting policy regarding financial instruments), Property, plant and equipment and intangible assets have been carried at deemed cost on the date of transition using the optional exemption allowed under Ind AS 101.

d) Use of estimates and judgments

In preparing these financial statements, management has made judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates appropriate changes in estimates are made as management becomes aware of changes in circumstances surrounding the estimates. Changes in estimates are reflected in the financial results in the period in which changes are made and, if material, their effects are disclosed in the notes to the financial results.

e) Fair value has been determined by the management. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place.

f) Current and non-current classification

All assets and liabilities are classified into current and non-current.

i. An asset is classified as current when it satisfies any of the following criteria:

- it is expected to be realized in, or is intended for sale or consumption in, the company's normal operating cycle.
- it is held primarily for the purpose of being traded;
- it is expected to be realized within 12 months after the reporting date; or
- it is cash or cash equivalent unless it is restricted from being exchanged or used to settle a liability for at least 12 months after reporting date.
- Current assets include the current portion of non-current financial assets. All other assets are classified as non-current.

ii. A liability is classified as current when it satisfies any of the following criteria:

- it is expected to be settled in the company's normal operating cycle;
- it is held primarily for the purpose of being traded;
- it is due to be settled within 12 months after the reporting date; or
- the company does not have an unconditional right to defer settlement of the liability for at least 12 months after the reporting date. Terms of a liability that could, at the option of the counterparty, result in its settlement by the issue of equity instruments do not affect its classification.

- Current liabilities include current portion of non-current financial liabilities. All other liabilities are classified as non-current.
- Deferred tax assets and liabilities are classified as non-current assets and liabilities. Operating cycle
- Based on the nature of products and the time between acquisition of assets for processing and their realisation in cash and cash equivalents, the Company has ascertained its operating cycle as 12 months for the purpose of current or non-current classification of assets and liabilities

3. Significant Accounting Policies

a) **Property, Plant and Equipment**

Tangible Fixed Asset, comprising of Dismantled Green House Plant and it was not revalued during the previous year. Since there is no change in the functional currency, the Company has elected to continue with the carrying value for all of its Tangible/Intangible assets as recognized in its Indian GAAP financial statements as deemed cost at the transition date.

Property, plant and equipment, comprising of dismantled Plant, are stated at the cost of acquisition or construction less accumulated depreciation and write down for, impairment if any. Costs that are directly related to acquisition of asset are capitalized until the assets are ready to be put to use. Property, plant and equipment purchased in foreign currency are recorded at cost, based on the exchange rate on the date of purchase.

The Company identifies and determines cost of each component/ part of Property, plant and equipment separately, if the component/ part have a cost which is significant to the total cost of the Property, plant and equipment and has useful life that is materially different from that of the remaining asset.

The residual values, useful lives and methods of depreciation of property, plant and equipment are reviewed at each financial year end and adjusted prospectively, if appropriate. **(Ind AS 16)**

b) **Impairment of Non-Financial Assets**

At each reporting date, the Company assesses whether there is any indication based on internal/external factors, that an asset may be impaired. If any such indication exists, the Company estimates the recoverable amount of the asset. If such recoverable amount of the asset or the recoverable amount of the cash generating unit to which the asset belongs is less than its carrying amount, the carrying amount is reduced to its recoverable amount and the reduction is treated as an impairment loss and is recognized in the statement of profit and loss. If, at the reporting date there is an indication that a previously assessed impairment loss no longer exists, the recoverable amount is reassessed and the asset is reflected at the recoverable amount. Impairment losses previously recognized are accordingly reversed in the statement of profit and loss.

c) **Revenue Recognition**

Revenue is recognized on accrual basis. The sale/services provided by the company are recognized on transfer of significant risk and rewards of ownership to customers. The sale/services are recognized at value, exclusive of taxes and are recorded at net of discounts and returns, if any.

The Compensation and interest received thereon are accounted for on receipt basis.

All expenses are charged to Statement of Profit & Loss, as and when accrued

d) **Financial Assets**

(i) **Loans and receivables**

Loans and receivables are financial assets with fixed or determinable payments that are not quoted in an active market. Such assets are recognized initially at fair value plus any directly attributable transaction costs. Subsequent to initial recognition, loans and receivables are measured at amortized cost using the effective interest method, less any impairment losses. Loans and receivables comprise cash and cash equivalents, and trade and other receivables.

- (ii) Cash and cash equivalents comprise cash balances (Cash in hand, bank balances) and call deposits with maturities of three months or less from the acquisition date that are subject to an insignificant risk of changes in their fair value, and are used by the Company in the management of the short-term commitments.

(iii) **Trade receivables**

Trade receivables are recognized initially at fair value and subsequently measured at amortized cost using the effective interest method, less provision for impairment

4. Employee Benefits

Expense in respect of short-term benefits is recognized on the basis of amount paid or payable for the period during which services are rendered by the employees.



The company is not required to provide for long term benefits, as number of employees during the year were below the prescribed limit at any point of time during the year

5. Provisions, Contingent Assets & Liabilities

Provisions are recognized when the Company has a present obligation (legal or constructive) as a result of past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Provisions are not discounted to their present value and are determined based on the management's best estimate required to settle the obligation at the reporting date. These estimates are reviewed at each reporting date and adjusted to reflect the current best estimates.

Contingent liability is a possible obligation that arises from past event and 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 and /or is a present obligation that arises from past events but is not recognized because either it is not probable that an outflow of resources embodying economic benefits will be necessary to settle the obligation or the amount of the obligation cannot be reliably estimated. Contingent liabilities are disclosed in the Note

6. Taxes on Income

(i) Current Tax

Current tax comprises the expected tax payable or receivable on the taxable income or loss for the year and any adjustment to the tax payable or receivable in respect of previous years. The amount of current tax reflects the best estimate of the tax amount expected to be paid or received after considering the uncertainty, if any, related to income taxes. It is measured using tax rates (and tax laws) enacted or substantively enacted by the reporting date. Current tax assets and current tax liabilities are offset only if there is a legally enforceable right to set off the recognized amounts, and it is intended to realize the asset and settle the liability on a net basis or simultaneously.

(ii) Deferred tax

Deferred tax is recognized in respect of temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and the corresponding amounts used for taxation purposes. Deferred tax is also recognized in respect of carried forward tax losses and tax credits.

7. Earnings per share

The Company presents basic and diluted earnings per share (EPS) data for its ordinary shares. Basic EPS is calculated by dividing the profit or loss attributable to ordinary shareholders of the Company by the weighted average number of ordinary shares outstanding during the period. Diluted EPS is determined by adjusting the profit or loss attributable to ordinary shareholders and the weighted average number of ordinary shares outstanding after adjusting for the effects of all potential dilutive ordinary shares.

NOTES TO ACCOUNTS FOR THE YEAR ENDED 31' MARCH, 2022

8. PENDING LITIGATIONS & CONTINGENT LIABILITIES

a) The former directors of the Company, Sh. Charanjit Singh Grewal and Sh. Damanjit Singh Grewal had filed a suit in the High Court of Delhi in 2003 for recovery of Rs. 15.58 crores, being money allegedly given to company as loan or as spent by them on behalf of the company. However neither such amount was received by the company nor any records were produced for amount spent. The matter is being challenged/argued by the company and the decision of the case is pending for disposal.

In the opinion of the Company's management the risk of such contingent liability arising is very low because the suit is not supported by the facts of the case.

b) The company has also filed a claim for Rs. 251 lakhs plus interest against Sh. Charanjit Singh Grewal, ex - director of the company. The case is pending for disposal as on date.

c) The company had filed a prayer for recovery of fair compensation from Govt of Haryana against lands of the Company situated at Tehsil Gurgaon, previously acquired by the Government of Haryana for HSIDC in the year 1994-1995 and onwards. The Govt has given the similar amount of compensation to farmers of similar standing. Out of the above claim the company has received a sum of Rs. 19,70,799/- plus interest during the year 2018-19 and for the balance amount the matter is pending for disposal as till date. In the opinion of the management of the Company the outcome of this cannot be predicted as it purely depends on the discretion of the court.

The company doesn't expect the outcome of these proceedings to have any kind of materially adverse effect on its financial results.

9. Pursuant to the scheme approved by Hon'ble High Court of Delhi vide Order dated 25.02.2013, the capital of the Company was reduced during the financial year 2013-14, from R. 5,31,03,000/- to Rs. 1,06,20,600/- .

10. The expenditure of the company is being met by the Strategic Investor, Mr Inderjit Singh Mann as per the scheme duly approved by the Hon'ble High Court of Delhi. The total expenses incurred by the said Investor till the end of the financial year ended on 31st March, 2022 is Rs. 4,50,000/-

11. Foreign Currency Exposures

The year end Foreign Currency Exposure are given below:

(i) Expenditure in Foreign Currency Rs. **NIL** (NIL)

(ii) Earnings in Foreign Currency Rs. **NIL** (NIL)

12. The Company has not received any memorandum/declaration (as required to be filed by the suppliers with the notified authority under the Micro, Small and Medium Enterprises Development Act, 2006) claiming their status as on 31st March 2022 as micro, small or medium enterprises. Consequently the amount paid/payable to these parties during the year is Nil.

13. Fixed Assets & Depreciation

The Fixed Assets-Plant & Equipment comprises of dismantled Greenhouse which was revalued during the earlier years and was taken at fair market value. Depreciation on fixed assets has not been provided in the books of accounts as the company has not carried any operations during the year.

14. Related Parties Disclosures

The Related Parties disclosure and transactions with them during the year in the ordinary course of business are as follow:

NAME	REMUNERATION	DUE AGST EXPENSES	AMOUNT REPAID	YEAR END BALANCE
Key Managerial Persons (KMP)				
Jaivir Singh	NIL	NIL	NIL	NIL
Rakesh Sheokand	NIL	NIL	NIL	NIL
Narender Kumar	NIL	NIL	NIL	NIL
Surinder Kumar Sharma	NIL	NIL	NIL	NIL
Relatives of KMP	NIL	NIL	NIL	NIL
Controlling Entities	NIL	NIL	NIL	NIL

15. The Company is not required to provide for gratuity and other retirement benefit expenses like leave encashment etc in terms of Ind AS-19, as the number of employees during the year were below the prescribed limit at any point of time during the year.

16. Deferred Tax Asset (Net)

As required by Ind AS 12 ('Income-Taxes') and AS-22 (Taxes on Income') issued by the ICAI, the Company has recognized deferred tax asset on carried forward losses, which result from timing difference between book profits and tax profits. The Deferred Tax Asset (Net) as on 31.03.2021 is as under:

PARTICULARS	DEFERRED TAX AS ON 31.03.2021	CREDIT (CHARGE) DURING THE YEAR	DEFERRED TAX ASSET AS ON 31.03.2022
c/d Losses	347,157	—	347,157
TOTAL	347,157	—	347,157

17. Details of Auditors' Remuneration are as under :

Particulars	2021-22	2020-21
Audit Fees	20,000.00	20,000.00
Income Tax	—	—
GST on above	—	—
	20,000.00	20,000.00

**18. Earning per Share:**

Basic & Diluted Earning per Share of the company is as under:

2021-2022	2020-2021	
Profit after Tax	8,204/-	2,04,609/-
Wtd. Average No. of Shares	10,62,060	10,62,060
Nominal Value per share	10/-	10/-
Earning per Share	0.007	0.19

19. Impairment:

It is the view of management that there are no impairment conditions that exist as on 31st March, 2022. Hence, no provision is required in the accounts for the year under review.

20. Adoption of Ind AS:

This financial statement is prepared in accordance with Ind AS together with the comparative period data as at and for the year ended 31st March 2022, as described in the Significant Accounting Policies set out in Note 15

21. Others Significant Disclosures:

- In the opinion of directors, all assets and non-current investments stated otherwise have a value on realization in the ordinary course of business at least equal to the amount at which they are stated in the books of accounts.
- Balances of Non-current liabilities, Current liabilities, Long term loans and advances, Trade receivables, Short term loans and advances and banks are subject to confirmation.
- Previous year figures have been revoked, rearranged and reclassified wherever necessary to make them comparable with the current year's figures.
- Ratio Analysis attached

22. Disclosure Requirements in respect of ratios

Particulars	As at March 31, 2022	As at March 31, 2021	% Change during the year
Current Ratio	3.87	2.95	0.92
Debt Equity Ratio	0.29	0.27	0.01
Debt -Service Coverage Ratio	NA	NA	NA
Return on Equity Ratio	0.00	0.06	0.07
Inventory Turnover Ratio	NA	NA	NA
Trade Receivable Turnover Ratio			
Trade Payable Turnover Ratio	NA	NA	NA
Net Capital Turnover Ratio	1.30	2.86	(1.57)
Net Profit Ratio	0.00	(0.30)	0.30
Return on Capital Employed	0.00	0.36	(0.30)
Return on Investment	0.00	(0.85)	0.85

$$\text{Current Ratio} = \frac{\text{Current Assets}}{\text{Current Liabilities}}$$

$$\text{Debt -Equity Ratio} = \frac{\text{Long Term Borrowings+ Short term Borrowings+ Lease Obligations}}{\text{Total Shareholder's Equity}}$$

$$\text{Debt Service Coverage Ratio} = \frac{\text{Net Operating Income}}{\text{Total Debt Service Cost}} \\ \text{(Total Debt Service= Interest+Principle)}$$

Return on Equity =	$\frac{\text{Profit After Tax}}{\text{Average Shareholders Equity}}$
Inventory Turnover Ratio =	$\frac{\text{Cost of Goods Sold}}{\text{Average Inventory}}$
Trade Receivables Turnover Ratio =	$\frac{\text{Net Credit Sales}}{\text{Average Trade Debtors}}$
Trade Payable Turnover Ratio =	$\frac{\text{Net Credit Purchase}}{\text{Average Trade Payables}}$
Net Capital Turnover Ratio =	$\frac{\text{Net Sales}}{\text{Average Capital}}$
Net Profit Ratio =	$\frac{\text{Net Profit}}{\text{Net Sales}}$
Return on Capital Employed =	$\frac{\text{Profit Before tax}}{\text{Capital Employed}}$
Return on Investment =	$\frac{\text{Profit After Tax}}{\text{Cost of Investment}}$

Note:-Turnover of the company decreased significantly from INR 23,05,250/-(previous year) to 10,55,300/-(current year) due to pandemic covid-19 spread all over the world. This is the cause of variations among all ratios.

As per our report of even date

FOR B P Associates LLP
Chartered Accountants
Firm Reg. No.: 016111N/N500071

Sd/-

Bhupender Pal Kaushik
Partner
(DIN-01781535)
Membership No. : 096869

Dated: 12/08/2022
PLACE: New Delhi

For Trillanium Technologies Limited

Sd/-

Sd/-
(RAKESH SHEOKAND)
DIRECTOR
DIN: 01738017

(SURINDER KUMAR SHARMA)
DIRECTOR
DIN: 09126703



TRILLENIUM TECHNOLOGIES LIMITED
CIN: U74899DL1992PLC051008

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Regd. Off. :

H-40, Moti Bagh-2, Mini Market,
Nanak Pura, New Delhi-110021