

# SGCO & Co. LLP

## Chartered Accountants

### INDEPENDENT AUDITOR'S REPORT

To the Members of Triple Three India Energy Solutions Private Limited

### Report on the Audit of the Financial Statements

#### Qualified Opinion

We have audited the financial statements of Triple Three India Energy Solutions Private Limited ("the Company"), which comprise the balance sheet as at 31st March 2025, and the statement of Profit and Loss, 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, *except for the possible effects of the matter described in the Basis for Qualified Opinion*, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2025, and profit, its cash flows and for the year ended on that date.

#### Basis for Qualified Opinion

*The Company is not accounting for liability for Gratuity as required under Accounting Standard 15 (AS-15) relating to Employees Benefits. We are unable to comment upon the resultant effect on assets, liabilities and profit for the year as the amount of such benefit is presently not ascertainable.*

We conducted our audit in accordance with the Standards on Auditing (SAs) 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 Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

#### Information Other than the Financial Statements and Auditor's Report Thereon

The Company's Board of Directors are responsible for the other information. The other information comprises the Board's Report but does not include the financial statement 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.

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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 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.

### **Responsibilities of Management and Those Charged with Governance for the Financial Statements.**

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance, cash flows and 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 statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

### **Auditor's Responsibilities for the Audit of the Financial Statements**

1. 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 aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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



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- 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.
3. 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.
4. 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.

### **Report on Other Legal and Regulatory Requirements**

1. This report does not include a statement on the matters specified in paragraphs 3 and 4 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 Act, since in our opinion and according to the information and explanations given to us, the said Order is not applicable to the Company.



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

(a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the 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 except for the matters stated in the paragraph 2(vi) below on reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014.

(c) The financial statements dealt with in this Report are in agreement with the books of account.

(d) In our opinion, the aforesaid financial statements comply with the Accounting Standards as 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 31st March 2025 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2025 from being appointed as a director in terms of Section 164 (2) of the Act.

(f) As per notification no. G.S.R. 583(E) dated June 13, 2018, issued by MCA, Section 143(3)(i) is not applicable to the Company".

(g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:

i. The Company did not have any pending litigations as on 31<sup>st</sup> March 2025.

ii. The Company did not have any long-term contracts including derivative contracts, for which there were any material foreseeable losses.

iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company during the year ended March 31,2025.

iv. (a) The Management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person or entity, including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

(b) The Management has represented, that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds (which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the



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The company has preserved the audit trail in compliance with statutory record retention requirements.

3. In our opinion and according to the information and explanations given to us, being a private limited company, the provisions of section 197 read with Schedule V to the Act are not applicable to the holding company.

**For S G C O & Co. LLP**

Chartered Accountants

**FRN. 112081W/W100184**

**Gourav Roongta**

Partner

**Mem. No. 187176**

**UDIN No: 25186176BMKVJJ5060**



Place: Mumbai

Date: 30<sup>th</sup> September 2025



Triple Three India Energy Solutions Private Limited  
Balance sheet as at March 31, 2025  
CIN No: U74999DL2010PTC208475

(Rs in Hundreds)

Particulars	Note no.	As at March 31, 2025	As at March 31, 2024
<b>EQUITY AND LIABILITIES</b>			
<b>Shareholders' funds</b>			
Share capital	3	5,000.00	5,000.00
Reserves and surplus	4	46,230.85	36,576.43
		<b>51,230.85</b>	<b>41,576.43</b>
<b>Non - current liabilities</b>			
		-	-
<b>Current liabilities</b>			
Trade payables	5	-	6,336.47
Other current liabilities	6	83,809.18	57,709.32
Short - term provisions	7	5,564.66	7,490.33
		<b>89,373.84</b>	<b>71,536.12</b>
		<b>1,40,604.70</b>	<b>1,13,112.56</b>
<b>ASSETS</b>			
<b>Non - current assets</b>			
Fixed assets:			
Tangible Assets	8	52.57	142.71
Intangible assets		-	-
Capital Work In Progress		-	-
Deferred tax assets	9	(2.52)	1,234.14
		<b>50.05</b>	<b>1,376.85</b>
<b>Current assets</b>			
Inventories	10	3,697	-
Trade receivables	11	71,161.79	24,872.28
Cash and cash equivalents	12	4,146.42	5,616.82
Short - term loans and advances	13	61,394.54	78,415.83
Other current assets	14	153.84	2,830.77
		<b>1,40,553.65</b>	<b>1,11,735.70</b>
		<b>1,40,604.70</b>	<b>1,13,112.56</b>



**Significant Accounting Policies**

2

The accompanying notes form an integral part of these financial statements

As per our report of even date

For SGC & Co. LLP  
Chartered Accountant  
Firm registration no: 112081W/W100184

  
  
**Gourav Roongta**  
Partner  
Membership Number: 186176

For and on behalf of Board of Directors of  
Triple Three India Energy Solutions Private Limited

  
**Amrita**  
Director  
DIN: 03181735



  
**Satyapal Singh**  
Director  
DIN: 07401365

Place :Mumbai  
Date : 30th September 2025

Place :Delhi  
Date : 30th September 2025

**Triple Three India Energy Solutions Private Limited**  
**Statement of profit and loss for the year ended March 31, 2025**  
**CIN No: U74999DL2010PTC208475**

(Rs in Hundreds)

Particulars	Note no.	For the year ended March 31, 2025	For the year ended March 31, 2024
<b>Revenue:</b>			
Revenue from operations	15	1,60,891.40	1,33,796.38
Other income	16	3,745.63	6,784.71
<b>Total Revenue</b>		<b>1,64,637.04</b>	<b>1,40,581.08</b>
<b>Expenses:</b>			
Cost of materials consumed/Services	17	17,939.72	-
(Increase)/Decrease Stock-in-Trade	18	(3,697.06)	-
Employee benefits expense	19	1,34,254.83	1,28,138.56
Depreciation and amortization expense	8	90.14	244.68
Other expense	20	1,510.99	1,882.35
<b>Total Expenses</b>		<b>1,50,098.61</b>	<b>1,30,265.60</b>
<b>Profit before tax</b>		<b>14,538.42</b>	<b>10,315.49</b>
<b>Tax expenses:</b>			
Current tax		3,647.34	2,960.48
Income Tax Paid for earlier years		-	-
Deferred tax charge/(credit)	9	1,236.66	125.86
<b>Total Tax Expenses</b>		<b>4,884.00</b>	<b>3,086.34</b>
<b>Profit for the year</b>		<b>9,654.42</b>	<b>7,229.15</b>
Earnings per equity share( Nominal Value per share of Rs. 10/-)	21		
Basic		19.31	14.85
Diluted		19.31	14.85
<b>Significant Accounting Policies</b>	2		

The accompanying notes form an integral part of these financial statements

As per our report of even date

For SGCO & Co. LLP  
Chartered Accountant

Firm registration no: 112081W/W100184

Gourav Roongta  
Partner

Membership Number:-186176



For and on behalf of Board of Directors of  
Triple Three India Energy Solutions Private Limited



*Amrita*  
**Amrita**  
Director  
DIN: 03181735

*Singh*  
**Satyapal Singh**  
Director  
DIN: 07401365

Place :Mumbai  
Date : 30th September 2025

Place :Delhi  
Date : 30th September 2025

Triple Three India Energy Solutions Private Limited  
Statement of Cash Flow for the year ended March 31, 2025  
CIN No: U74999DL2010PTC208475

Particulars	(Rs in Hundred)	
	For the year ended 31st March, 2025	For the year ended 31st March, 2024
<b>Cash flows from operating activities</b>		
Profit before tax	14,538.42	10,315.49
Adjustments for:		
Depreciation	90.14	244.68
	14,628.56	10,560.17
Investment income- Interest on FD	-	-
Interest paid	-	-
Asset Amortised	-	-
Profit / (Loss) on the sale of property, plant & equipment	-	-
<b>Working capital changes:</b>		
Increase in trade and other receivables	(46,289.51)	12,594.85
(Increase) / Decrease in Inventories	(3,697.06)	-
(Increase) / Decrease Short term loans & advances	17,021.29	(6,061.76)
(Increase) / Decrease Other current assets	2,676.93	(2,816.30)
Increase / (Decrease) Trade payables	(6,336.47)	(5,311.53)
(Increase) / Decrease in Other Non current asset	1,220.82	-
Increase / (Decrease) Other current liabilities	26,099.86	(6,629.85)
Increase / (Decrease) Short term provision	(1,925.67)	1,718.90
Increase / (Decrease) Long term provision	-	-
<b>Cash generated from operations</b>	3,398.75	4,054.48
Income taxes paid	(3,647.34)	(2,766.81)
<b>Net Cash Used operating activities</b>	(248.59)	1,287.69
<b>Cash flows from investing activities</b>		
Increase in Fixed Deposit	-	-
Investment income- Interest on FD	-	-
Dispose Of fixed Assets	-	-
<b>Net Cash generated from investing activities</b>	-	-
<b>Cash flows from financing activities</b>		
<b>Net Cash generated from financing activities</b>	-	-
<b>Net increase in cash and cash equivalents</b>	(248.61)	1,287.67
Cash and cash equivalents at beginning of Year	5,616.82	4,329.15
Cash and cash equivalents at end of Year	5,368.21	5,616.82

**Notes :**

1.Cash Flow Statement has been prepared under Indirect Method as prescribed under Accounting Standard -3 on Cash Flow Statements

Cash and Cash Equivalents at the end of the year consists of cash in hand and balances with banks are as follows :

Particulars	As at March 31, 2025	As at March 31, 2024
Balances with Bank	4,146.42	5,616.82
<b>Total Cash &amp; Cash Equivalents</b>	<b>4,146.42</b>	<b>5,616.82</b>

The previous year's figures have been regrouped / rearranged wherever necessary in order to conform to current year's presentation.

In terms of our report of even date

Firm registration no: 112081W/W100184

Gourav Roongta  
Partner  
Membership Number-186176

UDIN-24186176BKCNC9550  
Place :Mumbai  
Date : 30th September 2025



Anurita  
Director  
DIN: 03181735

Singh  
Satyapal Singh  
Director  
DIN: 07401365



Place :Delhi  
Date : 30th September 2025



## **1. Corporate information**

Triple Three India Energy Solutions Private Ltd (The Company) was incorporated in Sep'2010 under the provisions of the erstwhile Companies Act, 1956 as superseded by the Companies Act, 2013. To Carry on the business of trading, distribution, export, import or otherwise deal in all kinds of component related to energy solutions, water & waste-water equipments, burning system, gasification system, filtration equipments, etc. The registered office of the company is situated at E-5, Agarwal metro heights, Unit 655, 6th floor, Netaji subhash palace, Pitampura, Delhi 110034.

These financial statements are presented in Indian Rupees (₹).

## **2. Significant Accounting Policies**

### **a) Basis of preparation of Financial Statements**

These financial statements are prepared under the historical cost convention, on going concern basis and in terms of the accounting standards notified by Companies (Accounting standards) Rules, 2006 in compliance of section 133 read with rule (7) of the Companies (Accounts) Rules, 2014 of the Companies Act, 2013. The Company follows the mercantile system of accounting and recognizes income and expenditure on accrual basis to the extent measurable and where there is certainty of ultimate realisation in respect of income. Accounting policies not specifically referred to otherwise are consistent in consonance with the generally accepted accounting principles in India.

### **b) Use of estimates**

The presentation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent liabilities at the date of the financial statements and the results of operations during the reporting period. Although these estimates are based upon management's best knowledge of current events and actions, actual results could differ from these estimates. Difference between the actual result and estimates are recognised in the period in which the results are known/materialise.

### **c) Revenue recognition**

Revenue is recognised when it is realised or realisable and earned. Revenue is considered as realised or realisable and earned when it has persuasive evidence of an arrangement, delivery has occurred, the sales price is fixed or determinable and collectability is reasonably assured.

Revenue in respect of rendering services over a specific contractual term is recognised on a percentage completion basis over the contractual term of the arrangement.

### **d) Fixed Assets and Depreciation**

Fixed assets are reported at acquisition cost, with deductions for accumulated depreciation and impairment losses, if The acquisition cost includes the purchase price (excluding refundable taxes) and expenses, such as delivery and handling costs, installation, legal services and consultancy services, directly attributable to bringing the asset to the site and in working condition for its intended use.

Where the construction or development of any asset requiring a substantial period of time to set up for its intended use is funded by borrowings, the corresponding borrowing costs are capitalised up to the date when the asset is ready for its intended use.

Depreciation on tangible fixed assets is provided considering the useful life prescribed in schedule II of the Companies Act 2013. Lease hold land is being amortised over the period of lease. In the case of asset where impairment loss is recognised, the revised carrying amount is depreciated over the remaining estimated useful life of the asset.

### **e) Foreign Currency Transactions**

a. Transactions in foreign currencies are translated to the reporting currency based on the exchange rate on the date of the transaction. The exchange difference arising on the settlement of monetary items or on reporting these items at rates different from rates at which these were initially recorded / reported in previous financial statements are recognized as income / expense in the period in which they arise.



**q) Employee Benefits**

All employee benefits payable within twelve months are classified as short term and recognised as an expense as & when incurred. All such benefits payable beyond a period of twelve months are recognised as long term benefits and are valued on accrual basis.

**g) Taxes on Income**

Income tax expense is accounted for in accordance with AS-22 "Accounting for Taxes on Income" for both Current Tax and Deferred Tax as stated below:

**a) Current Tax**

Provision for Taxation comprising of income tax is ascertained on the basis of assessable profit computed in accordance with the provisions of Income Tax Act, 1961. However, where the tax is computed in accordance with the provisions of Section 115JB of the Income-Tax Act, 1961 as Minimum Alternate Tax (MAT), it is charged off to the Statement of Profit & Loss of the relevant year

**b) Deferred Tax**

Deferred Income Tax is recognised for the current year timing differences between taxable income and accounting income for the year and reversal of timing differences of earlier years.

Deferred Tax Assets in respect of carry forward of unabsorbed depreciation and tax losses are recognised to the extent

**h) Provisions, Contingent Liabilities and Contingent Assets**

i. Provisions involving substantial degree of estimation in measurement, are recognised when the present obligation resulting from past events give rise to probability of outflow of resources embodying economic benefits on settlement.

ii. Contingent liabilities are not recognised and are disclosed in Note 22.

iii. Contingent assets are neither recognised nor disclosed in financial statements.

iv. Provisions are reviewed at each Balance sheet date and adjusted to reflect the current best estimates.

**i) Segment Reporting**

a) Segment revenues, expenses, assets and liabilities are identified to segments on the basis of their relationship to the operating activities of the Segment.

b) Revenue, expenses, assets and liabilities, which relate to the Company as a whole and are not allocable to segments on a reasonable basis, are included under Unallocated Revenue/Expenses/Assets/Liabilities.

**j) Financial Income and Borrowing Costs**

a. Financial income and borrowing costs includes interest income on bank and other deposits and interest expenses on loans separately.

b. Interest income is accrued evenly over the period of the instrument at the applicable rate of interest.

**k) Cash and Cash Equivalents**

Cash and cash equivalents comprise cash at bank and in hand and short term investments with an original maturity of three months or less.

**l) Earnings per share**

Basic earning per share is calculated by dividing the net profit or loss for the year attributable to equity shareholders by the weighted average number of the equity shares outstanding during the year.

The diluted earning per share is calculated on the same basis as per basic earnings for share, after adjusting the effects of all dilutive potential equity shares unless impact is anti dilutive.



(Rs in Hundreds)

3. Share Capital

Particulars	As at March 31, 2025		As at March 31, 2024	
	Number of shares	Amount	Number of shares	Amount
(a) Authorised Share Capital				
Equity Shares of Rs. 10/- each	50,000.00	5,000.00	50,000.00	5,000.00
	50,000.00	5,000.00	50,000.00	5,000.00
Issued, Subscribed and Paid up				
Equity Shares of Rs. 10/- each fully paid up	50,000.00	5,000.00	50,000.00	5,000.00
Total	50,000.00	5,000.00	50,000.00	5,000.00

(a) Reconciliation of the number of shares outstanding at the beginning and at the end of the reporting period:

Particulars	As at March 31, 2025		As at March 31, 2024	
	Number of shares	Amount	Number of shares	Amount
Equity Shares				
Shares outstanding at the beginning of the year	50,000.00	5,000.00	50,000.00	5,000.00
Shares Issued during the year	-	-	-	-
Shares bought back during the year	-	-	-	-
Shares outstanding at the end of the year	50,000.00	5,000.00	50,000.00	5,000.00

(b) Terms/ rights attached to equity shares

The Company has only one class of equity shares having a par value of Rs. 10/-. Each holder of equity shares is entitled to one vote per share. The company declares and pays dividends in Indian rupees. The dividend proposed by the Board of Directors is subject to the approval of shareholders in the ensuing Annual General Meeting.

In the event of liquidation of the Company, the holders of equity shares will be entitled to receive remaining assets of the company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

During the year ended March 31, 2023, the amount of dividend recognised as distribution to equity shareholder is NIL (P.Y. NIL).

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

Name of Shareholders	As at March 31, 2025		As at March 31, 2024	
	No. of Shares held	% of Holding	No. of Shares held	% of Holding
1). M/s ASR Water Solutions Pvt Ltd	44,000	88.00%	44,000	88.00%
2). Mrs Amrita Dharampal	3,050	6.10%	3,050	6.10%
3). Mr Sunil Kumar	2,950	5.90%	2,950	5.90%
	50,000	100%	50,000	100%

As per the records of the company, including its register of shareholders/ members and other declarations received from shareholders regarding beneficial interest, the above shareholding represents both legal and beneficial ownership of shares.

(d) Details of Shareholding of Promoters

Name of Promoter	As at 31st March 2025		As at 31st March 2024	
	No. of Shares held	% of Holding	No. of Shares held	% of Holding
M/s ASR Water Solutions Pvt Ltd	44,000.00	88.00%	44,000.00	88.00%
Mrs Amrita Dharampal	3,050.00	6.10%	3,050.00	6.10%
Mr Sunil Kumar	2,950.00	5.90%	2,950.00	5.90%

(e) Aggregate number of bonus shares issued, shares issued for consideration other than cash and shares bought back during the period of five years immediately preceding the reporting date:



Triple Three India Energy Solutions Private Limited  
Notes to financial statements for the year ended March 31, 2025  
CIN No: U74999DL2010PTC208475

4. Reserves and Surplus (Rs in Hundreds)

Particulars	As at March 31, 2025	As at March 31, 2024
Surplus in Statement of Profit and Loss:	-	0
Opening Balance	36,576.43	29,347.28
Add: Profit for the year	9,654.42	7,229.15
Closing balance- Reserve and Surplus	46,230.85	36,576.43

*Amul*



(Rs in Hundreds)

5. Trade payable

Particulars	As at 31st March, 2025	As at 31st March, 2024
Trade Payables (Refer footnote below)		
Dues of MSME parties	-	-
Dues of other than MSME parties	-	6,336.47
	-	6,336.47

\* The company has sought confirmation from vendors whether they fall in the category of micro small and medium enterprises. Based on the information available, the required disclosure for Micro, Small and Medium Enterprises under Micro, Small and Medium Enterprises Development Act, 2006 is given below.

Particulars	As at 31st March, 2025	As at 31st March, 2024
The principal amount remaining unpaid to any supplier as at the end of accounting year;	-	-
The interest due and remaining unpaid to any supplier as at the end of accounting year;	-	-
The amount of interest paid by the buyer under MSMED Act, 2006 along with the amounts of the payment made to the supplier beyond the due date during each accounting year;	-	-
The amount of interest due and payable for the period (where the principal has been paid but interest under the MSMED Act, 2006 not	-	-
The amount of interest accrued and remaining unpaid at the end of accounting year; and	-	-
The amount of further interest due and payable even in the succeeding year, until such date when the interest dues as above are actually paid to the small enterprise, for the purpose of disallowance as a deductible expenditure under section 23.	-	-

Trade Payables Ageing as on 31st March, 2025

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
i) MSME	-	-	-	-	-
(ii) Others	-	-	-	-	-
(iii) Disputed dues - MSME	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-

Trade Payables Ageing as on 31st March, 2024

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
i) MSME	-	-	-	-	-
(ii) Others	-	6,336.47	-	-	6,336.47
(iii) Disputed dues - MSME	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-

Footnote:

According to the records available with the Company, there were no parties identified as Micro and Small Enterprises under the Micro, Small and Medium

6. Other current liabilities

Particulars	As at 31st March, 2025	As at 31st March, 2024
a) Employee benefits payable	-	-
Accrued salary & benefits	9,415.05	8,603.38
Statutory dues payable	3,902.23	824.00
	13,317.28	9,427.38
b) Other liabilities		
Advance from Customers	37,024.40	40,768.93
Expenses Payable	31,967.50	6,913.01
Audit Fees Payable	1,500.00	600.00
	70,491.90	48,281.94
	83,809.18	57,709.32

7. Short term provisions

Particulars	As at 31st March, 2025	As at 31st March, 2024
Provision for Tax Expense		
Income Tax (Net of Advance Taxes)	5,564.66	7,296.66
	5,564.66	7,296.66

9. Deferred Tax Provision

Particulars	As at 31st March, 2025	As at 31st March, 2024
Deferred Tax	(2.52)	1,234.14
	(2.52)	1,234.14





**TRIPLE THREE INDIA ENERGY SOLUTIONS PVT LTD**

CIN No: U74999DL2010PTC208475

08. Fixed Assets

For the year ended 31st March 2025

(Rs in Hundreds)

Particulars	₹ Furniture & Fixtures	₹ Office Equipments	₹ Computer & Printers	₹ Air Conditioner	₹ Total
<b>Cost</b>					
As at 1st April 2024	131.26	(0.00)	11.45	-	142.71
Addition	-	-	-	-	-
disposals	-	-	-	-	-
<b>As at 31st March 2025</b>	<b>131.26</b>	<b>(0.00)</b>	<b>11.45</b>	<b>-</b>	<b>142.71</b>
<b>Depreciation</b>					
As at 1st April 2024	-	-	-	-	-
Charge for the year	82.90	-	7.23	-	90.14
Relating to disposals	-	-	-	-	-
<b>As at 31st March 2025</b>	<b>82.90</b>	<b>-</b>	<b>7.23</b>	<b>-</b>	<b>90.14</b>
Less: Asset Amortised	-	-	-	-	-
<b>Net block</b>					
<b>As at 31st March 2025</b>	<b>48.36</b>	<b>(0.00)</b>	<b>4.22</b>	<b>-</b>	<b>52.57</b>

For the year ended 31st March 2024

Particulars	₹ Furniture & Fixtures	₹ Office Equipments	₹ Computer & Printers	₹ Air Conditioner	₹ Total
<b>Cost</b>					
As at 1st April 2023	356.31	(0.00)	31.09	-	387.40
Addition	-	-	-	-	-
disposals	-	-	-	-	-
<b>As at 31st March 2024</b>		<b>(0.00)</b>	<b>31.09</b>	<b>-</b>	<b>387.40</b>
<b>Depreciation</b>					
As at 1st April 2023	225.05	-	-	-	225.05
Charge for the year	-	-	19.64	-	19.64
Relating to disposals	-	-	-	-	-
<b>As at 31st March 2024</b>	<b>225.05</b>	<b>-</b>	<b>19.64</b>	<b>-</b>	<b>244.68</b>
Less: Asset Amortised	-	-	-	-	-
<b>Net block</b>					
<b>As at 31st March 2024</b>	<b>(225.05)</b>	<b>(0.00)</b>	<b>11.45</b>	<b>-</b>	<b>142.72</b>



#### 10. Inventories

Particulars	As at March 31, 2025	As at March 31, 2024
<b>Inventories</b>		
(At lower of cost and net realisable value) As taken, Valued and certified by the management)		
- Stock in Trade (In respect of goods acquired for trading)	3,697	-
	<b>3,697</b>	<b>-</b>

#### 11. Trade Receivables

Particulars	As at March 31, 2025	As at March 31, 2024
<b>Unsecured, considered good unless stated otherwise</b>		
Trade receivables outstanding for a period More than six months	71,161.79	24,872.28
Unsecured, considered good	-	-
Unsecured, considered doubtful	-	-
Less: Provision for Doubtful debts	-	-
(A)	<b>71,161.79</b>	<b>24,872.28</b>
Trade receivables outstanding for a period less than six months	-	-
Unsecured, considered good	-	-
Unsecured, considered doubtful	-	-
Less: Provision for Doubtful debts	-	-
(B)	<b>-</b>	<b>-</b>
	<b>71,161.79</b>	<b>24,872.28</b>

#### Trade Receivable Ageing for the Year Ended March 25

Particulars	Outstanding for following periods from due date of payment					
		Less than 6 months	1-2 years	2-3 years	More than 3 years	Total
(i) Undisputed Trade Receivables – considered good		24,35,210.00	46,80,968.65	-		<b>71,16,178.65</b>
(ii) Undisputed Trade Receivables – considered doubtful		-	-	-	-	-
(iii) Disputed Trade Receivables – considered good		-	-	-	-	-
(iv) Disputed Trade Receivables – considered doubtful	-	-	-	-	-	-

#### Trade Receivable Ageing for the Year Ended March 24

Particulars	Outstanding for following periods from due date of payment					
	Less than 6 months	6 months -1 year	1-2 years	2-3 years	More than 3 years	Total
(i) Undisputed Trade Receivables – considered good	18,16,251	-	-	6,70,977		<b>24,87,228.00</b>
(ii) Undisputed Trade Receivables – considered doubtful	-	-	-	-	-	-
(iii) Disputed Trade Receivables – considered good	-	-	-	-	-	-
(iv) Disputed Trade Receivables – considered doubtful	-	-	-	-	-	-

#### 12. Cash and cash equivalents

Particulars	As at March 31, 2025	As at March 31, 2024
<b>Cash in hand</b>		
Cash Balance	-	-
<b>Other bank balances: Current Accounts</b>		
-Current Account	4,146.42	5,616.82
	<b>4,146.42</b>	<b>5,616.82</b>



**Triple Three India Energy Solutions Private Limited**  
**Notes to financial statements for the year ended March 31, 2025**  
**CIN No: U74999DL2010PTC208475**

(Rs in Hundreds)

**13. Short - term loans and advances**

Particulars	As at March 31, 2025	As at March 31, 2024
Advance to vendors	-	-
Other Advances	-	50,000.00
Balance with Group Companies	52,061.10	1,184.10
Balances with Govt Authority	9,333.44	27,231.73
	<b>61,394.54</b>	<b>78,415.83</b>

**14. Other Current Assets**

Particulars	As at March 31, 2025	As at March 31, 2024
<u>Unsecured, considered good</u>		
Interest accrued on bank deposits	14.46	14.46
Adv income Tax	140.37	2,816.30
	<b>153.84</b>	<b>2,830.76</b>

**15. Revenue from operations**

Particulars	For the year ended March 31, 2025	For the year ended March 31, 2024
Domestic sale	-	-
Export sale	-	-
Domestic service	1,60,891.40	1,33,796.38
	<b>1,60,891.40</b>	<b>1,33,796.38</b>



Triple Three India Energy Solutions Private Limited  
Notes to financial statements for the year ended March 31, 2025  
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(Rs in Hundreds)

16. Other Income

Particulars	For the year ended March 31, 2025	For the year ended March 31, 2024
(a) Interest income		
Interest - bank deposits	-	-
(b) Other non-operating income		
Liability no longer required written back	3,744.53	6,784.71
Income Tax Refund	1.10	-
	<b>3,745.63</b>	<b>6,784.71</b>

17. Cost of material consumed/services

Particulars	For the year ended March 31, 2025	For the year ended March 31, 2024
Raw Material Consumed	11,553.65	-
Direct expenses	6,386.07	-
	<b>17,939.72</b>	<b>-</b>

18. (Increase)/Decrease Stock-in-Trade

Particulars	For the year ended March 31, 2025	For the year ended March 31, 2024
Opening Stock	-	-
Closing Stock	3,697.06	-
Net Increase	<b>(3,697.06)</b>	<b>-</b>

19. Employee Benefits Expense

Particulars	For the year ended March 31, 2025	For the year ended March 31, 2024
Employee benefits expense		
(i) Salaries and wages	1,06,953.58	1,01,487.71
(ii) Contribution to provident & other funds	27,301.25	26,650.85
	<b>1,34,254.83</b>	<b>1,28,138.56</b>



(Rs in Hundreds)

20. Other expenses

Particulars	For the year ended March 31, 2025	For the year ended March 31, 2024
Auditor's remuneration (Refer note below)	750.00	600.00
Legal and professional fees	750.00	350.00
Bad debts Written off	0.06	127.51
Miscellaneous expense	10.90	-
Interest On Late Payment	-	810.20
Round off	0.03	(5.36)
	<b>1,510.99</b>	<b>1,882.35</b>

Note:

(a) Auditor's remuneration		
a. Audit fee	750.00	600.00
b. Out of Pocket Expense	-	-
	<b>750.00</b>	<b>600.00</b>





(Rs in Hundreds)

## 21. Earnings Per Equity Share

Particulars		For the year ended March 31, 2025	For the year ended March 31, 2024
Net profit after tax		9,65,442.46	7,42,281.50
Number of shares outstanding	Numbers	50,000.00	50,000.00
Nominal value of equity shares		10.00	10.00
Basic earnings per share		19.31	14.85
Equity shares used to compute diluted earnings per share	Numbers	50,000.00	50,000.00
Diluted earnings per share (Rs.)		19.31	14.85

## 22. Contingent Liabilities and Commitments (to the extent not provided for)

Particulars	As at March 31, 2025	As at March 31, 2024
<b>Contingent Liabilities</b>		
(a) Bank guarantees	1,000.00	1,000.00
	<b>1,000.00</b>	<b>1,000.00</b>

## 23- Segment Reporting

The Company is engaged in trading which is the only reportable business segment. In view of this, the disclosures required under the Accounting Standard (AS) 17 on "Segment Reporting" are not applicable.

## 24. Capital and other commitment

Particulars	As at March 31, 2025	As at March 31, 2024
Estimated amount of contracts remaining to be executed on capital account and not provided for (net of advances of Rs Nil(previous year Nil))	Nil	Nil
Others	Nil	Nil

25. There are no present obligations requiring provision in accordance with guiding principles as enunciated in the Accounting Standard (AS – 29) as notified by Companies (Accounting Standards) Rules, 2006, (as amended) as it is not probable that an outflow of the resources embodying economic benefits will be required.

26. In the opinion of the Board and to the best of their knowledge and belief, the value on realisation of loans, advances and current assets in the ordinary course of business will not be less than the amount at which they are stated in the Balance Sheet.

27. The balances in respect of sundry debtors, sundry creditors and other advances are subject to confirmation and reconciliation.

## 28. Impairment of Assets:

In accordance with the provisions of the Accounting Standard on Impairment of Assets, (AS-28), the management has made assessment of assets in use & considering the business prospects related thereto, no provision is considered necessary in these accounts on account of impairment of assets.



(Rs in Hundreds)

## 29. Related Party Disclosures

a) Enterprises that directly or indirectly through one or more intermediaries, control or are controlled by or are under common control with the reporting enterprise (this includes holding companies, subsidiaries and fellow subsidiaries).

Disclosures as required by the Accounting Standard (AS) 18 - "Related Party Disclosures" are as below:

Nature of Relationship	Particulars	Country
Associates	(a) WOG Technologies Inc., USA.	WOG USA
	(b) WOG Technologies Pte Ltd., Singapore.	WOG S'pore
	(b) WOG Technologies P Ltd. India	WOG INDIA

Investors with ability to exercise significant influence

Subsidiary Company	(a) ASR Water Solutions Pvt Ltd	WOG INDIA
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Key Managerial Personnel:	(a) Mr. Sunil Kumar (b) Mrs. Anurita (c) Mr. Satyapal Singh
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## B. Details of transactions during the year with related parties

Name	Nature of Transaction	As at March 31, 2025	As at March 31, 2024
Mr. Sunil Kumar	Transfer of Imprest Amount	-	50,000
Mrs. Anurita	Balances Written Off	-	127
Mr. Satyapal Singh	Balances Written Off	-	128
WOG Technologies Pvt Ltd	Sale of Services	1,87,047	1,57,880
	Payment of ESI and PF for Related Party	27,301	24,564
	Payment to Third Party by Related Party	19,160	5,896
	Payment of Advance Taxes for Related Party	-	2,676
ASR Water Solutions Pvt Ltd	Payment of Advance Taxes for Related Party	50,877	354

## C. Details of Outsanding

Particulars	As at March 31, 2025	As at March 31, 2024
Mr. Sunil Kumar	-	50,000
WOG Technologies Pvt Ltd	71,162	18,163
ASR Water Solutions Pvt Ltd	52,061	1,184



Triple Three India Energy Solutions Private Limited  
Notes to financial statements for the year ended March 31, 2025  
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(Rs in Hundreds)

30. Accounting Standard AS-19 on leases is not applicable to the company as there are no lease transactions

31. Figures for the previous year/period have been regrouped and reclassified wherever necessary to confirm the current year presentation.

As per our report of even date

For SGC & Co. LLP  
Chartered Accountant  
Firm registration no: 112081W/W100184

*Gourav Roongta*  
*Partner*

Gourav Roongta  
Partner  
Membership Number:-186176



Place :Mumbai  
Date: 30th September 2025

For and on behalf of Board of Directors of  
Triple Three India Energy Solutions Private Limited

*Amrita*

Amrita  
Director  
DIN: 03181735

*Singh*

Satyapal Singh  
Director  
DIN: 07401365

Place :Delhi  
Date: 30th September 2025

