TRINITY GROUP

The Heartbeat of **Smart Farming**

38TH ANNUAL REPORT

2025-26

The Heartbeat of
Smart Farming

INNOVATE. INTEGRATE. INSPIRE.

CORPORATE INFORMATION

TRINITY GROUP

The Heartbeat of **Smart Farming**

BOARD OF DIRECTORS

- **Mr. Devinder Kumar Jain** -Chairman & Managing Director
- **Mrs. Madhulika Jain** -Non-Executive Non-Independent Director
- **Mr. Shashank Chandhok** -Non-Executive Independent Director
- **Mr. Neeraj Jha** -Non-Executive Independent Director

CHIEF FINANCIAL OFFICER

Mrs. Summiti Jain

COMPANY SECRETARY & COMPLIANCE OFFICER

Mr. Gaurav Bajpai

REGISTRAR AND SHARE TRANSFER AGENT (RTA)

M/s. Beetal Financial & Computer Services (P) Limited
Beetal House 3rd Floor, 99, Madangir,
Behind Local Shopping Centre, New Delhi-110062
Telephone: 011-29961281-83

BANKERS

HDFC Bank Limited
Sector 18, Noida Branch

STATUTORY AUDITORS

M/s S. K. Mehta & Co., Chartered Accountants
302-306, Pragati Tower, 26 Rajendra Place,
New Delhi- 110008

SECRETARIAL AUDITORS

M/s Gaurav Ashwani & Associates, Company Secretaries
172 ,Block GH1 , Pocket-1, Sector -29 ,
Rohini -Delhi – 110085

INVESTOR INFORMATION

CIN:	L93000DL1988PLC031953
BSE Code:	531846
AGM Date:	30th September, 2026 at 12:00 PM
AGM Venue:	Video Conferencing/Other Audio Visual Means (VC/OAVM)

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Across the Pages

NOTICE

NOTICE is hereby given that the **38th ANNUAL GENERAL MEETING (AGM)** of the members of **TRINITY LEAGUE INDIA LIMITED ('the Company')** will be held through Video Conferencing ('VC') /Other Audio Visual Means ('OAVM') on **Wednesday, the 30th day of September, 2026 at 12:00 PM** to transact the following businesses:

ORDINARY BUSINESS:

Item No. 1: Adoption of Financial Statements – Ordinary Resolution

"RESOLVED THAT the audited standalone financial statements of the Company for the financial year ended March 31, 2026, together with the reports of the Board of Directors and the Statutory Auditors thereon, and the audited consolidated financial statements of the Company for the financial year ended March 31, 2026, together with the report of the Statutory Auditors thereon, as laid before the Members, be and are hereby received, considered and adopted.**"**

Item No. 2: Re-appointment of Director retiring by rotation – Ordinary Resolution

"RESOLVED THAT pursuant to the provisions of Section 152 and other applicable provisions, if any, of the Companies Act, 2013 ("Act"), and the rules made thereunder, Smt. Madhulika Jain (DIN: 00437683), who retires by rotation at this Annual General Meeting and being eligible, offers herself for re-appointment, be and is hereby re-appointed as a Director of the Company, liable to retire by rotation.**"**

SPECIAL BUSINESS:

Item No. 3: Re-appointment of Independent Director for second term

To consider and, if thought fit, to pass, with or without modification(s), the following resolution as a **Special Resolution:**

"RESOLVED THAT pursuant to the provisions of Sections 149, 150, 152 and other applicable provisions of the Companies Act, 2013 **("Act")**, read with Schedule IV to the Act and the Companies (Appointment and Qualification of Directors) Rules, 2014, and Regulation 17 and other applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 **("SEBI LODR Regulations")**, as amended from time to time, and based on the recommendation of the Nomination and Remuneration Committee and the approval/recommendation of the Board of Directors, **Mr. Neeraj Jha (DIN: 09429177)**, who has been appointed as an Independent Director of the Company for his first term commencing from December 10, 2021 and ending on December 9, 2026, and who meets the criteria for independence as provided under the Act and the SEBI LODR Regulations and has submitted the requisite declarations and confirmations in this regard, be and is hereby re-appointed as an Independent Director of the Company, not liable to retire by rotation, for a second term of five consecutive years commencing from December 10, 2026 and ending on December 9, 2031.

RESOLVED FURTHER THAT the Board of Directors of the Company, including any Committee thereof and/or any person authorised by the Board, be and is hereby authorised to do all such acts, deeds, matters and things and to execute all such documents, filings and writings as may be necessary, proper or expedient to give effect to this resolution.**"**

Item No. 4: Approval of Material Related Party Transactions

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

"RESOLVED THAT pursuant to the provisions of Section 188 and other applicable provisions of the Companies Act, 2013 **("Act")**, read with the rules made thereunder, Regulation 23 and other applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 **("SEBI LODR Regulations")**, the Company's Policy on Materiality of Related Party Transactions and Dealing with Related Party Transactions, and subject to such approvals, consents, permissions and sanctions as may be required, consent of the Members of the Company be and is hereby accorded for entering into and/or continuing with the material related party transactions and/or contracts and arrangements with the related parties as set out in the Statement annexed to the Notice convening this Annual General Meeting, on such terms and conditions as may be determined by the Board of Directors and/or the Audit Committee, provided that such transactions are undertaken in accordance with the applicable provisions of law, the Company's Related Party Transaction Policy and the terms and conditions approved by the Audit Committee and the Board of Directors.

RESOLVED FURTHER THAT the Audit Committee and the Board of Directors of the Company be and are hereby authorised to determine, finalise and vary the terms and conditions of the aforesaid transactions, provided that such transactions remain within the limits and parameters approved by the Members and comply with the applicable provisions of the Act, the SEBI LODR Regulations and the Company's Related Party Transaction Policy.

RESOLVED FURTHER THAT the Board of Directors of the Company, including any Committee thereof and/or any person authorised by the Board, be and is hereby authorised to do all such acts, deeds, matters and things and to execute all such documents, filings and writings as may be necessary, proper or expedient to give effect to this resolution.**"**

Item No. 5: Approval for Sale and Transfer of 50% Equity Shareholding of the Company in Agrotech Risk Private Limited to Smt. Madhulika Jain

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

"RESOLVED THAT pursuant to the provisions of Section 188 and other applicable provisions, if any, of the Companies Act, 2013 **("Act")**, read with the rules made thereunder, Regulation 23 and other applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 **("SEBI LODR Regulations")**, the Company's Policy on Materiality of Related Party Transactions and Dealing with Related Party Transactions, and subject to such approvals, consents, permissions and sanctions as may be required, consent of the Members of the Company be and is hereby accorded for the sale and transfer by the Company of its 50% equity shareholding comprising 35,23,800 (Thirty-Five Lakh Twenty-Three Thousand Eight Hundred) equity shares held in Agrotech Risk Private Limited, an associate company of the Company, to Smt. Madhulika Jain (DIN: 00437683), Director and Promoter of the Company and a related party, for an aggregate consideration of ₹10,00,000 (Rupees Ten Lakh only), on such terms and conditions as may be approved by the Audit Committee and the Board of Directors and as more particularly set out in the Statement annexed to the Notice convening this Annual General Meeting.

RESOLVED FURTHER THAT subject to approval of the Members and completion of all applicable statutory, regulatory and other formalities, the Board of Directors of the Company, including any Committee thereof and/or any person authorised by the Board, be and is hereby authorised to finalise and execute the Share Purchase Agreement ("SPA") and/or such other agreement(s), deed(s), transfer instrument(s), share transfer form(s), declaration(s), undertaking(s) and other documents as may be necessary or expedient for giving effect to the aforesaid sale and transfer, on the terms and conditions approved by the Members.

RESOLVED FURTHER THAT the Board of Directors of the Company, including any Committee thereof and/or any person authorised by the Board, be and is hereby authorised to make all necessary filings, submissions, applications, disclosures and intimations with the Registrar of Companies, recognised stock exchange(s), statutory/regulatory authorities and/or any other authority, and to do all such acts, deeds, matters and things as may be necessary, proper or expedient to give effect to this resolution.

Item No. 6: Shifting of Registered Office from the National Capital Territory of Delhi to the State of Uttar Pradesh and consequent alteration of the Memorandum of Association

To consider and, if thought fit, to pass, with or without modification(s), the following resolution as a **Special Resolution**:

"RESOLVED THAT pursuant to the provisions of Sections 12, 13 and all other applicable provisions, if any, of the Companies Act, 2013 **("Act")**, read with the Companies (Incorporation) Rules, 2014 **("Rules")**, including any statutory modification(s), amendment(s) or re-enactment(s) thereof for the time being in force, and subject to the approval of the Regional Director, Northern Region, Ministry of Corporate Affairs and such other approvals, permissions, consents and sanctions as may be necessary, the consent of the Members of the Company be and is hereby accorded for shifting the Registered Office of the Company from the National Capital Territory of Delhi to the State of Uttar Pradesh.

RESOLVED FURTHER THAT upon such shifting of the Registered Office, Clause II of the Memorandum of Association of the Company relating to the Registered Office of the Company be and is hereby altered and substituted with the following clause:

II. The Registered Office of the Company will be situated in the State of Uttar Pradesh.

RESOLVED FURTHER THAT the Board of Directors of the Company, including any Committee thereof and/or any person authorised by the Board, be and is hereby authorised to make applications, petitions and submissions before the Regional Director, Northern Region, Ministry of Corporate Affairs, Registrar of Companies and/or any other statutory or regulatory authority, to make such modifications, amendments or alterations to the application and documents as may be required, and to file all necessary forms, returns and documents including Form MGT-14, INC-23, INC-28, INC-22 and such other forms as may be applicable, and to do all such acts, deeds, matters and things as may be necessary, proper or expedient to give effect to this resolution."

By order of the Board of Directors
For **Trinity League India Limited**
Sd/-
GAURAV BAJPAI
Company Secretary &
Compliance Officer

Place: New Delhi
Date: 04th September, 2026

NOTES:

1. The Ministry of Corporate Affairs ("MCA") has vide its General Circular Nos. 14/2020 dated April 8, 2020 and 17/2020 dated April 13, 2020, in relation to "Clarification on passing of ordinary and special resolutions by companies under the Companies Act, 2013 and the rules made thereunder on account of the threat posed by "COVID-19", General Circular Nos. 20/2020 dated May 05, 2020, 10/2022 dated December 28, 2022, 09/2023 dated September 25, 2023, 09/2024 dated September 19, 2024 and subsequent circulars issued in this regard, the latest being 03/2025 dated September 22, 2025 in relation to "Clarification on holding of Annual General Meeting ("AGM") through Video Conferencing (VC) or Other Audio Visual Means (OAVM)", (collectively referred to as "MCA Circulars") permitted the holding of the AGM through VC/OAVM, without the physical presence of the Members at a common venue. Hence, in compliance with the Circulars, the AGM of the Company is being held through VC on Wednesday, September 30, 2026 at 12:00 P.M. (IST). The deemed venue of the proceedings of the 38th AGM shall be the Registered Office of the Company at A-23, Mandakini Enclave, Alaknanda, New Delhi – 110019

2. Information regarding appointment/re-appointment of Directors pursuant to Regulation 36(3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Explanatory Statement in respect of special businesses to be transacted pursuant to Section 102 of the Companies Act, 2013 is annexed hereto.

3. Pursuant to the MCA Circulars read with SEBI Circular dated January 05, 2023 and SEBI Circular SEBI/HO/CFD/CFD-PoD2/P/CIR/2023/167 dated October 07, 2023 ("SEBI Circular"), the facility to appoint proxy to attend and cast vote for the members is not available for this AGM. Hence, the Proxy Form and Attendance Slip including Route Map are not annexed to this Notice. However, the Body Corporates are entitled to appoint authorised representatives to attend the AGM through VC/OAVM and participate thereat and cast their votes through e-voting. Institutional/Corporate Shareholders are required to send a scanned copy (PDF/JPG format) of its Board or governing body resolution/authorization etc., authorizing its representative to attend the AGM through VC/OAVM on its behalf and to vote through remote e-voting. The said resolution/ authorization shall be sent to the Company Secretary by email to trinityleague@trinitygroup.ind.in with a copy marked to beetalrta@gmail.com and scrutinizer at csgauravashwani@gmail.com, at least 48 hours before the commencement of AGM.

4. The AGM will be held through VC/OAVM on Zoom Platform and the members may attend and participate in the AGM by clicking on the below given link:

   https://us05web.zoom.us/j/86071071668?pwd=VAWJ4If2bV1UnBScL5OcajQt0wh2aS.1

   OR alternatively, by manually entering the below Meeting ID and Passcode:

   Meeting ID: 860 7107 1668
   Passcode: 4TTXHG

5. The Members can join the AGM in the VC/OAVM mode 15 minutes before and after the scheduled time of the commencement of the Meeting by following the procedure mentioned in the Notice. The facility of participation at the AGM through VC/OAVM will be made available for 1000 members on first come first served basis. This will not include large Shareholders (Shareholders holding 2% or more shareholding), Promoters, Institutional Investors, Directors, Key Managerial Personnel, the Chairpersons of the Audit Committee, Nomination and Remuneration Committee and Stakeholders Relationship Committee, Auditors etc. who are allowed to attend the AGM without restriction on account of first come first served basis.

6. The attendance of the Members attending the AGM through VC/OAVM will be counted for the purpose of reckoning the quorum under Section 103 of the Companies Act, 2013.

7. The Register of Members and Share Transfer Books of the company will remain closed from 24th September, 2026 to 30th September, 2026 (both days inclusive).

8. Securities and Exchange Board of India has mandated the submission of Permanent Account Number (PAN) and Bank details by every shareholder, accordingly, shareholders are requested to please update PAN and Bank details to their Depository Participant in case of Demat holding. Members holding shares in physical form may submit the PAN and Bank details to the Company or the Registrar.

9. Members who have multiple folios with identical order of names are requested to intimate to the Company those folios to enable the Company to consolidate all shareholdings into one folio.

10. SEBI has amended Regulation 40 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 vide Gazette notification dated June 8, 2018 and mandated that transfer of securities would be carried out in dematerialized form only except in case of transmission / transposition of securities.

11. In case of physical transmission of shares, copy of PAN Card of the transferee is mandatory.

12. Members who still hold share certificates in physical form are advised to dematerialise their shareholding to avail the benefits of dematerialisation which include easy liquidity, electronic transfer, savings in stamp duty and elimination of any possibility of loss of documents and bad deliveries.

13. In accordance with the MCA Circular and SEBI Circular, physical copies of the Annual Report comprising of Financial Statements, Report of the Board of Directors, Auditor's Report etc. is not being dispatched to the shareholders. However, the members who wish to receive the physical copy of the Annual Report may make a request to the Company Secretary at his email Id: **trinityleague@trinitygroup.ind.in**. The Notice of AGM and Annual Report are being sent in electronic mode to members whose e-mail IDs are registered with the company or the RTA. Members who have not got their email id registered with the Company are requested to inform your email id to the Company or its RTA with details of folio number and attaching a self-attested copy of PAN card at trinityleague@trinitygroup.ind.in or to beetalrta@gmail.com in case of physical holding and in case of demat holding update your email id with the depository participant.

14. Members are also requested to notify any changes in their email ID or Bank Mandates or address to the Company and always quote their Folio Number or DP ID and Client ID Numbers in all correspondence with the Company. In respect of holding in electronic form, Members are requested to notify any change of email ID or Bank mandates or address to their Depository Participants.

15. Members holding shares in single name and physical form are advised to make nomination in respect of their shareholding in the Company. The Nomination Form prescribed by the Government can be obtained from the Registrar and Transfer Agent or the Secretarial Department of the Company at its Registered Office.

16. All material documents are open for inspection by the members on all working days at the Registered Office of the Company till the conclusion of the Annual General Meeting.

17. Pursuant to the provisions of Section 108 of the Companies Act, 2013 read with Rule 20 of the Companies (Management and Administration) Rules, 2014 (as amended) and Regulation 44 of SEBI (Listing Obligations & Disclosure Requirements) Regulations 2015 (as amended), the Company is providing facility of remote e-voting to its Members in respect of the business to be transacted at the AGM. For this purpose, the Company has entered into an agreement with Central Depository Services Limited (CDSL) for facilitating voting through electronic means, as the authorized agency. The facility of casting votes by a member using remote e-voting system as well as voting on the date of the AGM will be provided by CDSL.

18. The e-voting period will commence at **10.00 am on 27th September, 2026** and will end at **5.00 pm on 29th September, 2026**.

19. The facility for voting through electronic voting system shall also be made available at the meeting and members attending the meeting who have not already casted their vote by remote e-voting shall be able to exercise their right at the meeting.

20. The members who have casted their vote through remote e-voting prior to the meeting may also attend the meeting but shall not be entitled to cast their vote again.

21. The voting rights of Members shall be in proportion to their shares in the paid-up equity share capital of the Company as on the cut-off date.

22. The Company has appointed Mr. Gaurav Ashwani & Associates, Practicing Company Secretary (ACS 57744, CP 22050), to act as the Scrutinizer, for conducting the scrutiny of the votes cast, in a fair and

transparent manner. The Members desiring to vote through electronic mode may refer to the detailed procedure on e-voting given hereinafter.

23. The voting results shall be declared within two working days from the conclusion of the 38th AGM and the resolutions will be deemed to be passed on the date of the Meeting subject to receipt of the requisite number of votes in favour of the resolutions.

24. The results declared along with the Scrutinizer's Report(s) will be displayed at the Registered Office of the Company and communicated to the Stock Exchanges where the equity shares of the Company are listed i.e. BSE Limited, in accordance with the provisions of the Act. The results shall also be placed on the website i.e. www.trinitygroup.ind.in.

E-Voting Process instructions:

The details of the process and manner for remote e-Voting and e-AGM are explained herein below:

(i) The voting period begins on **27th September 2026 at 10:00 AM** and ends on **29th September 2026 at 05:00 PM**. During this period shareholders of the Company, holding shares either in physical form or in dematerialized form, as on the cut-off date (record date) of **23rd September 2026** may cast their vote electronically. The e-voting module shall be disabled by CDSL for voting thereafter.

(ii) Shareholders who have already voted prior to the meeting date would not be entitled to vote at the meeting venue.

(iii) Pursuant to **SEBI Circular No. SEBI/HO/CFD/CMD/CIR/P/2020/242 dated 09.12.2020**, under Regulation 44 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, listed entities are required to provide remote e-voting facility to its shareholders, in respect of all shareholders' resolutions. However, it has been observed that the participation by the public non-institutional shareholders/retail shareholders is at a negligible level.

(iv) Currently, there are multiple e-voting service providers (ESPs) providing e-voting facility to listed entities in India. This necessitates registration on various ESPs and maintenance of multiple user IDs and passwords by the shareholders.

(v) In order to increase the efficiency of the voting process, pursuant to a public consultation, it has been decided to enable e-voting to all the demat account holders, by way of a single login credential, through their demat accounts/ websites of Depositories/ Depository Participants. Demat account holders would be able to cast their vote without having to register again with the ESPs, thereby, not only facilitating seamless authentication but also enhancing ease and convenience of participating in e-voting process.

Access through Depositories CDSL/NSDL e-Voting system in case of individual shareholders holding shares in demat mode

(vi) In terms of **SEBI Circular No. SEBI/HO/CFD/CMD/CIR/P/2020/242 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.

Pursuant to abovesaid SEBI Circular, Login method for e-Voting and joining virtual meetings for Individual shareholders holding securities in Demat mode CDSL/NSDL is given below:

Type of shareholders	**Login Method**
Individual Shareholders holding securities in Demat mode with **CDSL Depository**	1) Users who have opted for CDSL Easi / Easiest facility, can login through their existing user id and password. Option will be made available to reach e-Voting page without any further authentication. The users to login to Easi / Easiest are requested to visit cdsl website www.cdslindia.com and click on login icon & My Easi New (Token) Tab. 2) After successful login the Easi / Easiest user will be able to see the e-Voting option for eligible companies where the evoting is in progress as per the information provided by company. On clicking the evoting option, the user will be able to see e-Voting page of the e-Voting service provider for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. Additionally, there is also links provided to access the system of all e-Voting Service Providers, so that the user can visit the e-Voting service providers' website directly. 3) If the user is not registered for Easi/Easiest, option to register is available at cdsl website www.cdslindia.com and click on login & My Easi New (Token) Tab and then click on registration option. 4) Alternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN No. from a e-

	Voting link available on 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 able to see the e-Voting option where the evoting is in progress and also able to directly access the system of all e-Voting Service Providers.
Individual Shareholders holding securities in demat mode with **NSDL Depository**	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 company name or e-Voting service provider name and you will be re-directed to e-Voting service provider 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 hold 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 company name or e-Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting 4) For OTP based login you can click on https://eservices.nsdl.com/SecureWeb/evoting/evotinglogin.jsp. You will have to enter your 8-digit DP ID,8-digit Client Id, PAN No., Verification code and generate OTP. Enter the OTP received on registered email id/mobile number and click on login. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on **company name or e-Voting service provider name** and you will be re-directed to **e-Voting service provider website** for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.
Individual Shareholders (holding securities in demat mode) login through their **Depository Participants (DP)**	You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. After Successful 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 authentication, wherein you can see e-Voting feature. Click on company name or e-Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.

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. CDSL and NSDL

Login type	**Helpdesk details**
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 toll free no. 1800 21 09911

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.com or call at : 022 - 4886 7000 and 022 - 2499 7000

Access through CDSL e-Voting system in case of shareholders holding shares in physical mode and non-individual shareholders in demat mode.

(vii) The shareholders should log on to the e-voting website www.evotingindia.com.

(viii) **Click on** "Shareholders" module.

(ix) Now enter your User ID

a. For CDSL: 16 digits beneficiary ID,

b. For NSDL: 8 Character DP ID followed by 8 Digits Client ID,

c. Shareholders holding shares in Physical Form should enter Folio Number registered with the Company. **OR**

Alternatively, if you are registered for CDSL's **EASI/EASIEST** e-services, you can log-in at https://www.cdslindia.com from Login - Myeasi using your login credentials. Once you successfully log-in to CDSL's **EASI/EASIEST** e-services, click on **e-Voting** option and proceed directly to cast your vote electronically.

(x) Next enter the Image Verification as displayed and Click on Login.

(xi) If you are holding shares in demat form and had logged on to www.evotingindia.com and voted on an earlier e-voting of any company, then your existing password is to be used.

(xii) If you are a first time user follow the steps given below:

	For Shareholders holding shares in Demat Form and Physical Form
PAN	Enter your 10 digit alpha-numeric *PAN issued by Income Tax Department (Applicable for both demat shareholders as well as physical shareholders) ● Shareholders who have not updated their PAN with the Company/Depository Participant are requested to use the sequence number sent by Company/RTA or contact Company/RTA.
Dividend Bank Details **OR** Date of Birth (DOB)	Enter the Dividend Bank Details or Date of Birth (in dd/mm/yyyy format) as recorded in your demat account or in the company records in order to login. ● If both the details are not recorded with the depository or company please enter the member id / folio number in the Dividend Bank details field as mentioned in instruction (v).

(xiii) After entering these details appropriately, click on "SUBMIT" tab.

(xiv) Shareholders holding shares in physical form will then directly reach the Company selection screen. However, shareholders holding shares in demat form will now reach 'Password Creation' menu wherein they are required to mandatorily enter their login password in the new password field. Kindly note that this password is to be also used by the demat holders for voting for resolutions of any other company on which they are eligible to vote, provided that company opts for e-voting through CDSL platform. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential.

(xv) For shareholders holding shares in physical form, the details can be used only for e-voting on the resolutions contained in this Notice.

(xvi) Click on the EVSN for the relevant TRINITY LEAGUE INDIA LIMITED on which you choose to vote.

(xvii) On the voting page, you will see "RESOLUTION DESCRIPTION" and against the same the option "YES/NO" for voting. Select the option YES or NO as desired. The option YES implies that you assent to the Resolution and option NO implies that you dissent to the Resolution.

(xviii) Click on the "RESOLUTIONS FILE LINK" if you wish to view the entire Resolution details.

(xix) After selecting the resolution you have decided to vote on, click on "SUBMIT". A confirmation box will be displayed. If you wish to confirm your vote, click on "OK", else to change your vote, click on "CANCEL" and accordingly modify your vote.

(xx) Once you "CONFIRM" your vote on the resolution, you will not be allowed to modify your vote.

(xxi) You can also take a print of the votes cast by clicking on "Click here to print" option on the Voting page.

(xxii) If a demat account holder has forgotten the login password then Enter the User ID and the image verification code and click on Forgot Password & enter the details as prompted by the system.

(xxiii) Shareholders can also cast their vote using CDSL's mobile app "**m-Voting".** The m-Voting app can be downloaded from respective Store. Please follow the instructions as prompted by the mobile app while Remote Voting on your mobile.

(xxiv) **Note for Non – Individual Shareholders and Custodians –Remote Voting**

- Non-Individual shareholders (i.e. other than Individuals, HUF, NRI etc.) and Custodians are required to log on to www.evotingindia.com and register themselves in the “Corporates” module.

- A scanned copy of the Registration Form bearing the stamp and sign of the entity should be emailed to helpdesk.evoting@cdslindia.com.
- After receiving the login details a Compliance User should be created using the admin login and password. The Compliance User would be able to link the account(s) for which they wish to vote on.
- The list of accounts linked in the login should be mailed to helpdesk.evoting@cdslindia.com and on approval of the accounts they would be able to cast their vote.
- A scanned copy of the Board Resolution and Power of Attorney (POA) which they have issued in favour of the Custodian, if any, should be uploaded in PDF format in the system for the scrutinizer to verify the same.
- Alternatively, Non-Individual shareholders are required to send the relevant Board Resolution/ Authority letter etc. together with attested specimen signature of the duly authorized signatory who are authorized to vote, to the Scrutinizer and to the Company at the email address viz; trinityleague@trinitygroup.ind.in , if they have voted from individual tab & not uploaded same in the CDSL e-voting system for the scrutinizer to verify the same.

If you have any queries or issues regarding e-Voting from the e-Voting System, you may refer the Frequently Asked Questions (“FAQs”) and e-voting manual available at www.evotingindia.com, under help section or write an email to helpdesk.evoting@cdslindia.com or contact 022-23058738 or 022-23058543 or 022-23058542.

All grievances connected with the facility for voting by electronic means may be addressed to Mr. Rakesh Dalvi, Manager, (CDSL,) Central Depository Services (India) Limited, A Wing, 25th Floor, Marathon Futurex, Mafatlal Mill Compounds, N M Joshi Marg, Lower Parel (East), Mumbai - 400013 or send an email to helpdesk.evoting@cdslindia.com or call on 022-23058542/43.

By order of the Board of Directors
For **Trinity League India Limited**

Sd/-
GAURAV BAJPAI
Company Secretary &
Compliance Officer

Place: New Delhi
Date: 04th September, 2026

DETAILS OF THE DIRECTOR TO BE REAPPOINTED AS PER REGULATION 36(3) OF SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 AND SECRETARIAL STANDARDS FOR GENERAL MEETINGS (SS-2)

Particulars	Details
Name of Director	Madhulika Jain
DIN	00437683
Age	66 years
Designation	Non-Executive Non-Independent Director
Date of first appointment on the Board	August 28, 2017
Qualifications	Graduate
Brief Resume / Experience	Mrs. Madhulika Jain brings extensive experience in risk management services, complemented by a strong financial background. Her valuable expertise and strategic insights enable her to advise the Board effectively on critical matters, providing sound guidance and helping the Company navigate challenging times with confidence and resilience.
Expertise in specific functional areas	Risk Management and Financial Matters.
Terms and conditions of re-appointment	Re-appointment as Director liable to retire by rotation, subject to approval of the Members at the ensuing 38th AGM.
Remuneration proposed	Nil
Remuneration last drawn	Nil
Shareholding in the Company, including beneficial ownership	14,32,300 equity shares
Relationship with other Directors, Manager and other Key Managerial Personnel	Spouse of Mr. Devinder Kumar Jain, Managing Director of the Company
Number of Board Meetings attended during FY 2025-26	5 (Five)
Directorships held in other companies	6 (Six)
Membership/Chairmanship of Committees of other Boards	None
Listed entities from which she has resigned as a Director during the preceding three financial years	None
Listed entities where she holds directorship	None
Membership/Chairmanship of Committees in listed entities	None
Nature of expertise in specific functional areas	Risk Management and Financial Matters
Skills and capabilities required for the role and manner in which the proposed person meets such requirements	She possesses the requisite knowledge, skills and experience in the areas of risk management and financial matters. Accordingly, the Board is of the view that her knowledge, experience and expertise are relevant to the Company.

Particulars	Details
Name of Director	Mr. Neeraj Jha
DIN	09429177
Age	47 years
Designation	Non-Executive Independent Director
Date of first appointment on the Board	December 10, 2021
Qualifications	Master's degree in Yoga & Meditation and Bachelor's degree in Law
Brief Resume / Experience	He has eight years' experience as a Legal Professional and has been associated with his Yoga Centre - Ashtanga Yoga Tech, for 23 years
Expertise in specific functional areas	Governance, Compliance, Risk Management and Strategic Matters.
Terms and conditions of re-appointment	Second term of five consecutive years from December 10, 2026 to December 9, 2031
Remuneration proposed	Nil
Remuneration last drawn	Nil
Shareholding in the Company, including beneficial ownership	Nil
Relationship with other Directors, Manager and other Key Managerial Personnel	None
Number of Board Meetings attended during FY 2025-26	5 (Five)
Directorships held in other companies	1 (One)

Membership/Chairmanship of Committees of other Boards	None
Listed entities from which he has resigned as a Director during the preceding three financial years	None
Listed entities where he holds directorship	None
Membership/Chairmanship of Committees in listed entities	None
Nature of expertise in specific functional areas	Governance, Compliance and Risk Management
Skills and capabilities required for the role and manner in which the proposed person meets such requirements	He possesses the requisite knowledge, skills and experience in the areas of governance, compliance, risk management and strategic matters. His experience as a legal professional provides him with an understanding of legal and regulatory matters, while his long-standing professional association with the field of Yoga and Meditation brings a diverse perspective. Accordingly, the Board is of the view that his knowledge, experience and expertise are relevant to the role of an Independent Director.

EXPLANATORY STATEMENT PURSUANT TO SECTION 102 OF THE COMPANIES ACT, 2013

The following Explanatory Statement sets out all material facts relating to the Special Business mentioned in the accompanying Notice convening the 38th Annual General Meeting of the Company.

ITEM NO. 3

Re-appointment of Mr. Neeraj Jha as an Independent Director for a Second Term

Mr. Neeraj Jha (DIN: 09429177) was appointed as an Independent Director of the Company for a first term of five consecutive years commencing from December 10, 2021 and ending on December 9, 2026.

The Board of Directors of the Company, based on the recommendation of the Nomination and Remuneration Committee, at its meeting held on September 04, 2026, has recommended the re-appointment of Mr. Neeraj Jha as an Independent Director of the Company for a second term of five consecutive years commencing from December 10, 2026 and ending on December 9, 2031, subject to the approval of the Members of the Company by way of a Special Resolution.

The proposed re-appointment is in accordance with the provisions of Section 149(10) of the Companies Act, 2013 and the applicable provisions of the SEBI LODR Regulations. An Independent Director is eligible for re-appointment for a second term of up to five consecutive years on passing of a Special Resolution by the Company.

Mr. Neeraj Jha has confirmed that he satisfies the criteria of independence prescribed under Section 149(6) of the Act and the applicable provisions of the SEBI LODR Regulations. He has also furnished the requisite declarations and confirmations, including confirmation that he is not disqualified from being appointed as an Independent Director under the Act and applicable regulations.

The Board, based on the recommendation of the Nomination and Remuneration Committee, is of the opinion that Mr. Neeraj Jha possesses the requisite qualifications, experience, expertise and skills and that his continued association as an Independent Director would be beneficial to the Company.

The Company has received the consent, declaration of independence and other requisite documents from Mr. Neeraj Jha as required under the Act and the SEBI LODR Regulations.

Except Mr. Neeraj Jha, to the extent of his proposed re-appointment, none of the Directors, Key Managerial Personnel of the Company or their respective relatives is, in any way, concerned or interested, financially or otherwise, in the proposed resolution.

The Board recommends the Special Resolution set out at Item No. 3 of the accompanying Notice for approval of the Members.

ITEM NO. 4

Approval of Material Related Party Transactions

The Company proposes to enter into the following transaction(s) with the related party during the period commencing from the date of this AGM and continuing up to the conclusion of the next AGM:

SN	Name(s) of the related party	Nature of Relationship	Proposed Transaction	Proposed Value (in Cr)
1	Agrotech Risk Private Limited	Associate Company	Sale/ Purchase of Goods/ Services,	25

			Grant/ Receipt of Loans & Advances	
2	Trinity Global Enterprises Limited	Common Directorship	Sale/ Purchase of Goods/ Services, Grant/ Receipt of Loans & Advances	25
3	Trinity Group Venture Limited	Common Directorship	Sale/ Purchase of Goods/ Services, Grant/ Receipt of Loans & Advances	25
4	Trinity Industries Limited	Common Directorship	Sale/ Purchase of Goods/ Services, Grant/ Receipt of Loans & Advances	25
5	Trinity Infradeveloper Pvt. Ltd.	Common Directorship	Sale/ Purchase of Goods/ Services, Grant/ Receipt of Loans & Advances	25
6	Trinity Reinsurance Brokers Ltd.	Significant Influence	Sale/ Purchase of Goods/ Services, Grant/ Receipt of Loans & Advances	25
7	MDAH Global Limited	Common Directorship	Sale/ Purchase of Goods/ Services, Grant/ Receipt of Loans & Advances	25
8	Globus Trade Links Pvt. Ltd	Significant Influence	Sale/ Purchase of Goods/ Services, Grant/Receipt of Loans & Business Advances	25
9	M.M. Carpets & Industries Limited	Common Directorship	Sale/ Purchase of Goods/ Services, Grant/Receipt of Loans & Business Advances	25

The proposed transaction(s) are in the ordinary course of business of the Company and are proposed to be undertaken on an arm's length basis.

The Audit Committee has reviewed and approved the proposed transaction(s) in accordance with the applicable provisions of the Companies Act, 2013 and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The approval of the Members is being sought for the aforesaid related party transaction(s) for the period commencing from the date of this Annual General Meeting and up to the conclusion of the next Annual General Meeting, subject to the limits and terms specified in the resolution.

The proposed value specified above represents the maximum aggregate value of the transaction(s) proposed to be undertaken with the concerned related party during the aforesaid approval period. The transaction(s) shall be undertaken on such terms and conditions as may be mutually agreed between the Company and the related party, subject to applicable laws and the limits approved by the Members.

The Board of Directors, after considering the nature, terms and value of the proposed transaction(s), is of the opinion that the proposed transaction(s) are in the best interests of the Company and its Members and recommends the resolution set out at Item No. 4 of the Notice for approval of the Members.

The Directors and Key Managerial Personnel of the Company, and their respective relatives, may be deemed to be concerned or interested in the proposed transactions to the extent of their respective directorship, shareholding, significant influence or other relationship, as applicable, with the concerned related parties. Accordingly, the concerned Directors, Key Managerial Personnel and their respective relatives shall be deemed to be concerned or interested, financially or otherwise, in the resolution, to the extent of their respective interest in the concerned related party.

The Board recommends the resolution set out at Item No. 4 for approval of the Members.

ITEM NO. 5

Approval for Sale and Transfer of 50% Equity Shareholding of the Company in Agrotech Risk Private Limited to Smt. Madhulika Jain

The Company holds 3,523,800 equity shares representing 50% of the equity share capital of Agrotech Risk Private Limited **("Agrotech")**, an associate company of the Company.

The Company proposes to sell and transfer its entire 50% equity shareholding in Agrotech, comprising 3,523,800 (Thirty-Five Lakh Twenty-Three Thousand Eight Hundred) equity shares, to Smt. Madhulika Jain (DIN: 00437683), Director and Promoter of the Company, for an aggregate consideration of ₹10,00,000 (Rupees Ten Lakh only), subject to approval of the Members and completion of applicable statutory and regulatory formalities.

Smt. Madhulika Jain is a Director and Promoter of the Company and, accordingly, is a related party of the Company. The proposed sale and transfer therefore constitutes a related party transaction under the applicable provisions of the Companies Act, 2013 and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“SEBI LODR Regulations”).

Materiality of the Transaction under Regulation 23 of the SEBI LODR Regulations

The annual consolidated revenue from operations of the Company for the financial year ended March 31, 2026 was ₹18.01 lakh. Accordingly, 10% of the annual consolidated revenue from operations of the Company amounts to ₹1.80 lakh.

The proposed consideration of ₹10.00 lakh exceeds the aforesaid threshold and represents approximately 55.52% of the annual consolidated revenue from operations of the Company.

Accordingly, the proposed transaction is being placed before the Members for prior approval as a material related party transaction in accordance with Regulation 23(4) of the SEBI LODR Regulations. Regulation 23 requires prior Audit Committee approval for related party transactions and prior shareholder approval for material related party transactions.

For the avoidance of doubt, the Company's other income of ₹17.91 lakh for the financial year ended March 31, 2026 has not been considered in determining the annual consolidated turnover for the purpose of the aforesaid materiality calculation.

Rationale and Benefit of the Proposed Transaction

The proposed sale represents the Company's exit from its investment in Agrotech and is intended to facilitate the restructuring of the shareholding of Agrotech.

The investment in Agrotech has been fully provided for diminution in value in the audited financial statements of the Company as at March 31, 2026 and, accordingly, the carrying value of the Company's investment in Agrotech is Nil as at March 31, 2026.

The Company has not received any income/contribution from Agrotech during the financial year ended March 31, 2026.

Consideration / Fair Value of the Shares

The aggregate consideration proposed for the transfer of the aforesaid 3,523,800 equity shares is ₹10,00,000/-.

The consideration has been determined having regard to the financial position and underlying value of Agrotech Risk Private Limited and other relevant factors considered by the Company.

The proposed transaction is therefore being undertaken for an aggregate consideration of ₹10,00,000/-, as approved/ recommended by the Audit Committee and the Board of Directors, and subject to approval of the Members.

Particulars of the Proposed Related Party Transaction

Particulars	Details
Name of the Related Party	Smt. Madhulika Jain
DIN	00437683
Nature of Relationship	Director and Promoter of Trinity League India Limited
Name of the Associate Company	Agrotech Risk Private Limited
Nature of Transaction	Sale and transfer of equity shares held by the Company in Agrotech Risk Private Limited
Number of Equity Shares proposed to be transferred	3,523,800 equity shares
Percentage of equity share capital of Agrotech represented	50%
Aggregate Consideration	₹10,00,000 (Rupees Ten Lakh only)
Basis of Consideration	Agreed consideration having regard to the financial position and underlying value of Agrotech
Proposed Tenure / Completion	One-time transaction, subject to approval of the Members and completion of applicable statutory and regulatory formalities
Mode of Consideration	Through normal banking channels
Carrying Value of Investment in the Company's audited financial statements as at March 31, 2026	Nil, after provision for diminution in value of Investments
Income/Contribution from Agrotech to the Company during FY 2025-26	Nil
Company's annual consolidated revenue	₹18.01 lakh

from operations for FY 2025-26	
10% of annual consolidated revenue from operations	₹1.80 lakh
Proposed transaction as % of annual consolidated revenue from operations	55.52%
Advance paid/received	Nil
Proposed definitive documentation	Share Purchase Agreement and/or such other definitive transaction documents as may be required, to be executed after receipt of the requisite approvals
Rationale / business purpose	Exit from the investment in Agrotech and restructuring of its shareholding

Approvals and Other Regulatory Requirements

The proposed transaction has been recommended/ approved by the Audit Committee and the Board of Directors, subject to the approval of the Members and completion of such other statutory, regulatory and corporate formalities as may be applicable.

Upon receipt of the approval of the Members, the Company shall finalise and execute the Share Purchase Agreement and/or other definitive transaction documents and complete the sale and transfer in accordance with applicable law.

Interest of Directors, Key Managerial Personnel and their Relatives

Smt. Madhulika Jain (DIN: 00437683), being the proposed purchaser/ transferee of the shares and a Director and Promoter of the Company, and Shri Devinder Kumar Jain, being the Promoter and Relative of Mrs. Madhulika Jain are concerned and interested, financially and otherwise, in the proposed resolution.

Save and except Smt. Madhulika Jain and Shri Devinder Kumar Jain, none of the other Directors, Key Managerial Personnel of the Company or their respective relatives is concerned or interested, financially or otherwise, in the proposed resolution, except to the extent of their respective shareholding, if any, in the Company.

In accordance with Regulation 23(4) of the SEBI LODR Regulations, no related party shall vote to approve the resolution, whether or not the entity/person is a related party to the particular transaction.

The Board of Directors recommends the Ordinary Resolution set out at Item No. 5 of the accompanying Notice for approval of the Members.

ITEM NO. 6

Shifting of Registered Office from the National Capital Territory of Delhi to the State of Uttar Pradesh and Consequential Alteration of the Memorandum of Association

The Registered Office of the Company is presently situated in the National Capital Territory of Delhi.

The Board of Directors has proposed to shift the Registered Office of the Company from the National Capital Territory of Delhi to the State of Uttar Pradesh, subject to approval of the Members and the Regional Director, Northern Region, Ministry of Corporate Affairs and such other approvals as may be required under applicable law.

The proposed shifting of the Registered Office is intended to facilitate the Company's administrative and operational requirements and to have the Registered Office situated at the proposed premises in the State of Uttar Pradesh.

Consequent upon the shifting of the Registered Office from one State to another, Clause II of the Memorandum of Association of the Company is required to be altered to reflect the new State of the Registered Office.

Accordingly, approval of the Members by way of a Special Resolution is being sought pursuant to Sections 12 and 13 of the Companies Act, 2013.

The proposed alteration shall be effective only upon obtaining the requisite approval of the Regional Director, Northern Region, Ministry of Corporate Affairs and completion of all applicable statutory and regulatory formalities. Section 13(4) requires the alteration of the Memorandum concerning the State of the Registered Office to be approved by the Central Government, with the relevant functions exercised by the Regional Director.

Pursuant to Rule 30 of the Companies (Incorporation) Rules, 2014, the requisite application and supporting documents shall be filed with the Regional Director upon approval of the Members, together with such documents and compliances as prescribed. The process includes submission of the general meeting notice and explanatory statement and the special resolution, among other documents.

Proposed alteration

The existing Clause II of the Memorandum of Association relating to the Registered Office shall be substituted with the following:

"II. The Registered Office of the Company will be situated in the State of Uttar Pradesh."

The proposed shifting of the Registered Office will not result in any alteration in the objects or business activities of the Company.

The Board of Directors is of the view that the proposed shifting of the Registered Office is in the interest of the Company and its Members and recommends the Special Resolution set out at Item No. 6 of the accompanying Notice for approval of the Members.

Interest of Directors/KMP

None of the Directors, Key Managerial Personnel or their respective relatives is concerned or interested, financially or otherwise, in the proposed resolution.

By order of the Board of Directors
For **Trinity League India Limited**
Sd/-
GAURAV BAJPAI
Company Secretary &
Compliance Officer

Place: New Delhi
Date: 04th September, 2026

BOARD'S Report

Dear Members,

Your Directors take pleasure to present this 38th Annual Report of Trinity League India Limited together with Standalone and Consolidated Audited Financial Statements for the financial year ended 31st March, 2026.

FINANCIAL HIGHLIGHTS:

(INR in lacs)

Particulars	Standalone		Consolidated	
	2025-26	**2024-25**	**2025-26**	**2024-25**
Revenue from Operations	18.01	26.60	18.01	26.60
Other Income	17.91	21.14	17.91	21.14
Total Income	**35.92**	**47.74**	**35.92**	**47.74**
Share of Loss in Associate	-	-	-	(38.08)
Profit Before Interest, Depreciation and Tax	(11.73)	(23.18)	(11.73)	(24.34)
Less: Finance Cost	-	-	-	-
Less: Depreciation	3.80	5.28	3.80	5.28
Loss Before Tax	**(15.52)**	**(28.46)**	**(15.52)**	**(29.62)**
Less: Current Tax	-	1.18	-	1.18
Less: Earlier year Tax Adjustment	-	-	-	-
Less: Deferred Tax	-	-	-	-
Net Profit After Tax	**(15.52)**	**(29.64)**	**(15.52)**	**(30.80)**

REVIEW OF OPERATIONS AND OUTLOOK:

During the period under review, your Company has incurred a net loss of Rs 15.52 lakh as compared to net loss of Rs. 29.64 lakh in the previous year on standalone basis and net loss of Rs. 15.52 lakh as compared to net loss of Rs. 30.80 lakh in the previous year on consolidated basis.

Your Company has continued to explore and pursue opportunities in the field of agriculture and has identified **Agriculture Hydrogel** as a promising product for marketing and distribution. During the year under review, the Company has made further progress in evaluating the product, developing its marketing and distribution prospects, and assessing the potential opportunities in the agricultural sector. The Company is encouraged by the response and prospects associated with the product and is working towards establishing a sustainable business model for its trading and distribution activities.

RESERVES:

No amount was proposed to be transferred to the Reserves during the year under review.

DIVIDEND:

In view of accumulated losses, your Directors did not recommend any dividend for the financial year ended on March 31, 2026

CHANGE IN NATURE OF BUSINESS, IF ANY:

There has been no change in the nature of business of the Company during financial year 2025-26. However, the Company has identified new products but has not earned any revenue from such product during the year under review.

SHARE CAPITAL:

As on March 31, 2026 your Company has total paid-up share capital of Rs. 7,91,69,000/- (Rupees Seven Crore Ninety-One Lakh and Sixty-Nine Thousand only) divided into 79,16,900 (Seventy-Nine Lakh Sixteen Thousand and Nine Hundred) equity shares of Rs. 10/- (Rupees Ten only) each which is listed with BSE Limited.

There was no change in the share capital of your Company during the year under review.

DISCLOSURE REGARDING ISSUE OF EQUITY SHARES WITH DIFFERENTIAL RIGHTS:

The Company has not issued any equity shares with differential rights during the year.

DISCLOSURE REGARDING ISSUE OF EMPLOYEE STOCK OPTIONS:

The Company has not issued any shares/debentures as stated in Rule 12(9) of the Companies (Share Capital and Debenture Rules, 2014).

DISCLOSURE REGARDING ISSUE OF SWEAT EQUITY SHARES:
The Company has not issued any sweat equity shares.

SUBSIDARY/ASSOCIATE COMPANIES:
As on March 31, 2026, your Company does not have any Subsidiary and Associate Companies but there is one Joint Venture Company named M/s Agrotech Risk Private Limited wherein your Company has made investments. As required under Section 129(3) of the Act, the report on the performance and financial position of Joint Venture Company and salient features of its Financial Statements are attached in the prescribed Form AOC-1 as **Annexure-I** which forms part of this Annual Report.

There is no Company which became or ceased to be subsidiary, joint venture and associate during the year under review. There is no material subsidiary Company in terms of regulation nos. 16(1)(c) and 24 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.

CONSOLIDATED FINANCIAL STATEMENTS:
In accordance with Regulation 34 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (The 'Listing Regulations') and Section 129(3) of the Act, the consolidated financial statements have been prepared by the Company, as per the Indian Accounting Standards (Ind AS), and forms part of this Annual Report. The Consolidated Financial Statements shall also be laid at the ensuing Annual General Meeting of the Company.

DIRECTORS AND KEY MANAGERIAL PERSONNEL (KMP):
The composition of the Board of Directors and KMP as on March 31, 2026 was as under:

S.N.	Name	Designation
1	Devinder Kr. Jain	Managing Director
2	Madhulika Jain	Non-Exec. Director
3	Shashank Chandhok	Independent Director
4	Neeraj Jha	Independent Director
5	Summiti Jain	Chief Financial Officer
6	Gaurav Bajpai	Company Secretary

During the year under review, Mrs. Madhulika Jain, Director is retiring by rotation at the ensuing Annual General Meeting and being eligible, has offered herself for re-appointment. In view of the valuable services, guidance and support received from her, your directors recommend her re-appointment in the ensuing AGM.

The appointment of Mr. Neeraj Jha as an Independent Director for his first term of 5 consecutive years is expiring on December 9, 2026 and the board of Directors recommend his appointment for second term of 5 consecutive years commencing from December 10, 2026 and ending on December 9, 2031.

The Board of Directors of the Company is having optimum combination of Independent and Promoter Directors as required under Section 149(4) read with Regulation 17 of SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015, as amended.

MEETINGS OF THE BOARD OF DIRECTORS:
During the year under review, your Company has conducted 5 meetings of the Board of Directors. The details of the meeting of the Board including attendance therein are given as hereunder:

S.N.	Date of Meeting	Directors Present
1	30.05.2025	4
2	14.08.2025	4
3	05.09.2025	4
4	14.11.2025	4
5	11.02.2026	4

DECLARATION OF INDEPENDENT DIRECTORS:
The Independent Directors have submitted their disclosures to the Board that they fulfill all the requirements as stipulated in Section 149(6) of the Companies Act, 2013 so as to qualify themselves to be appointed as Independent Directors under the provisions of the Companies Act, 2013 and the relevant rules.

DEPOSITS:
In view of Sections 73 to 76 of the Companies Act, 2013 read with the Companies (Acceptance of Deposit) Rules, 2014 your Company did not accepted any deposits during the year under review. Accordingly, there is no unpaid deposits lying with the Company for the period under review.

CORPORATE GOVERNANCE:
The provisions of Corporate Governance under Listing Regulations are not applicable to the Company as the Company does not falls under the prescribed criteria. Hence, the Corporate Governance Report does not form part of this Report. Yet, the Company is committed to maintain the highest standards of Corporate Governance.

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

The details of Energy, Technology Absorption, Foreign Exchange Earnings and Outgo are as under:

a) Conservation of Energy:

Energy conservation continues to receive priority attention at all levels. All efforts are made to conserve and optimize use of energy with continuous monitoring, improvement in maintenance and distribution systems and through improved operational techniques.

Company has not taken any step for utilizing alternate sources of energy and the Company has not made any capital investment on energy.

b) Technology Absorption:

Updation of technology is a continuous process. The Company had been able to successfully indigenize the tooling to a large extent and successfully developed new products by virtue of technology absorption, adaption and innovation.

c) Foreign Exchange Earnings/ Outgo:

Total Foreign Exchange earnings: NIL
Total Foreign Exchange outgo: NIL

PARTICULARS OF EMPLOYEES:

During the period under review, the Company had no employee in the category specified under Rule 5(2) & 5(3) of Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014. Hence, the particulars of employees as required in terms of the provisions of Section 197 of the Companies Act, 2013 read with Rule 5 of the Companies (Appointment & Remuneration of Managerial Personnel) Rules, 2014 is not applicable to the Company.

AUDITORS:

STATUTORY AUDITORS AND THEIR REPORT

M/s S.K. Mehta & Co., Chartered Accountants (FRN: 000478N) was re-appointed as Statutory Auditors of the Company in the 35th AGM of the Company to hold office up to the conclusion of 40th AGM to be held in the year 2028 as per the provisions of Section 139 of the Companies Act 2013.

The Audit Report from the Statutory Auditors forms part of this Annual Report. The said report does not contain any qualification, reservation or adverse remark.

The Auditors have not reported any fraud to the Company required to be disclosed under Section 143(12).

SECRETARIAL AUDITORS AND THEIR REPORT

Pursuant to the provisions of Section 204 (1) of the Companies Act, 2013 and the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, M/s Gaurav Ashwani & Associates, Practicing Company Secretaries, were appointed as Secretarial Auditors of the Company to conduct the Secretarial Audit of the Company for the financial year 2025-26. The Secretarial Auditor Report submitted by them in prescribed form MR-3 is attached as **Annexure-II** to this report.

The Secretarial Audit report does not contain any qualification, reservation or adverse remark.

INTERNAL AUDITORS

During the year under review M/s K P O & Associates, Chartered Accountants (FRN 019717C) were the Internal Auditors of the Company. Their reports were placed before the Audit Committee of the Company from time to time.

COST AUDITORS

The provisions relating to the appointment of cost auditor is not applicable to the Company as the Company does not falls under the prescribed criteria.

INTERNAL CONTROL SYSTEM AND THEIR ADEQUACY:

The Company has adequate system of internal control with reference to the financial statements. All the transactions are properly authorized, recorded and reported to the Management. The Company is following all the applicable Accounting Standards for properly maintaining the books of accounts and reporting financial statements. The internal auditor of the company checks and verifies the internal control and monitors them in accordance with policy adopted by the company.

Company ensures proper and adequate systems and procedures commensurate with its size and nature of its business.

ANNUAL RETURN:

As per the requirement of Section 134(3)(a) read with Section 92(3) of the Companies Act, 2013, the Annual Return for the year 2025-26 has been placed on the website of the Company. The web link of the same is https:/www.trinitygroup.ind.in.

LISTING:

The Equity Shares of the Company are listed with Bombay Stock Exchange (BSE). We confirm that the Annual Listing Fees for the financial year 2026-27 have been paid within the stipulated time to the Stock Exchange.

CORPORATE SOCIAL RESPONSIBILITY:

During 2025-26, the provisions of Section 135 and Schedule VII of the Companies Act, 2013 read with the Companies (Corporate Social Responsibility) Rules, 2014 were not applicable on the Company.

PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS:

The particulars of loans, guarantees or securities and investments covered under the provisions of Section 186 of the Companies Act, 2013 are given in the financial statements. The outstanding loans and investments made are within the limits as prescribed under Section 186 of the Companies Act, 2013.

VIGIL MECHANISM (WHISTLE BLOWER POLICY):

In pursuance to the provisions of Section 177(9) & (10) of the Companies Act, 2013 read with Rule 7 of the Companies (Meeting of Board and its Powers) Rules, 2014 and Regulations 34 (3) and 53 (f) of SEBI (LODR) Regulations, 2015, a Vigil Mechanism for directors and employees to report genuine concerns about unethical behavior, actual or suspected fraud or violation of the Company's code of conduct or ethics policy has been established. The Vigil Mechanism Policy has been uploaded on the website of the Company. During the year under review no complaint was received by the Audit Committee under the Whistle Blower Policy.

RISK MANAGEMENT:

Risk Management is an integral part of the Company's business strategy. The Board reviews compliance with risk policies, monitors risk tolerance limits, reviews and analyzes risk exposure related to specific issues and provides oversight of risk across the organization. The Board nurtures a healthy and independent risk management function to inculcate a strong risk management culture in the Company. Your Directors periodically review the risk associated with the business or threatens the prospectus of the Company. The key policy is available on the website of the Company http://trinitygroup.ind.in.

MATERIAL CHANGES AND COMMITMENTS:

No material change or commitment which may affect the financial position of the Company has occurred between the end of the financial year of the Company and the date of this report.

INDIAN ACCOUNTING STANDARDS:

Your Company has adopted Indian Accounting Standards ('Ind- AS') with effect from 1st April, 2017 pursuant to Ministry of Corporate Affairs notification dated 16th February, 2015 notifying the Companies (Indian Accounting Standards) Rules, 2015.

BOARD EVALUATION:

The Board annually evaluates its performance as well as the performances of its Committees and its Directors individually. For evaluating the performance of the Board as a whole, the Chairman of the Company and the Whole Time Directors are evaluated linking it with the periodical performances of the Company, role of the Board towards achievement of the said performances, the future plans as set out from time to time and their devotion towards implementation and management of the growth parameters of the Company.

The performance of the Non-Executive / Independent Directors is evaluated on the basis of their contribution for adopting better corporate governance practices, transparency and disclosures in achieving the goal of the Company.

The performance of the various Committees of the Board is reviewed on the basis of the achievement of the work designated to the specific committee.

RELATED PARTY TRANSACTIONS:

The particulars of the transactions entered into with related parties during the financial year ended 31st March 2026, which could be considered material in accordance with the Policy of the Company on materiality of Related Party Transactions are set out in Form AOC-2 in **Annexure III**. The Related Party Transaction Policy as approved by the Board is available on the website of the Company.

COMPANY'S POLICY ON DIRECTORS APPOINTMENT AND REMUNERATION:

In adherence of Section 178(1) of the Companies Act, 2013, the Board of Directors of the Company has framed a policy on directors' appointment and remuneration including criteria for determining qualifications, positive attributes, independence of a director and other matters provided u/s 178(3), based on the recommendations of the Nomination and Remuneration Committee. The broad parameters covered under the Policy are – Company Philosophy, Guiding Principles, Nomination of Directors, Remuneration of Directors, Nomination and Remuneration of the Key Managerial Personnel (Other than Managing/ Whole-time Directors), Key-Executives and Senior Management and the Remuneration of Other Employees. The policy is available on the website of the Company http://trinitygroup.ind.in/policies.html.

SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS OR TRIBUNALS IMPACTING THE GOING CONCERN STATUS AND COMPANY'S OPERATIONS IN FUTURE:

There are no significant material orders passed by the Regulators / Courts which would impact the going concern status of the Company and its future operations.

COMPLIANCE WITH SECRETARIAL STANDARDS:

The Company has complied with the applicable Secretarial Standards issued under Section 118 of the Companies Act 2013.

CORPORATE GOVERNANCE REPORT:

According to the Regulation 27(2) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the compliance of Corporate Governance is not applicable to the listed entity having paid up equity share capital not exceeding Rs. 10 Crores and Networth not exceeding Rs. 25 Crores.

As the paid up capital and net worth of your Company is less than 10 crore and 25 crore respectively as on 31st March 2026, the requirement of disclosure of Corporate Governance Report is not applicable.

PREVENTION, PROHIBITION & REDRESSAL OF SEXUAL HARASSMENT OF WOMEN AT WORKPLACE:

The Company is committed to provide a protective environment at workplace for all its women employees. During the period under review, no complaints were filed and no complaints were pending as on the end of the financial year under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.

AUDIT COMMITTEE:

The composition and the "Terms of Reference" of the Audit Committee are in line with the Section 177 of Companies Act, 2013, and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. (Listing Regulations). The Committee presently consists of three Directors, out of which two are Non-executive Independent Directors and one is Executive Director.

Five meetings of the Audit Committee were held during the financial year 2025-26 on 30th May 2025, 14th August 2025, 05th September 2025, 14th November 2025 and 11th February 2026.

The Committee presently consists of the following members:

S.N.	Member Name	Designation
1	Mr. Shashank Chandhok	Chairman
2	Mr. Neeraj Jha	Member
3	Mr. Devinder Kumar Jain	Member

The Company Secretary acts as the Secretary of the Committee.

NOMINATION AND REMUNERATION COMMITTEE:

The composition and the "Terms of reference" of the Nomination and Remuneration Committee are in line with the Section 178 of Companies Act, 2013 and Listing Regulations. The Committee presently consists of three Directors, out of which two are Non-executive Independent Directors and one is Non-Executive Non-Independent Director.

One meeting of the Nomination and Remuneration Committee was held during the financial year 2025-26 on 05th September 2025.

The Committee presently consists of the following members:

S.N.	Member Name	Designation
1	Mr. Shashank Chandhok	Chairman
2	Mr. Neeraj Jha	Member
3	Mr. Devinder Kumar Jain	Member

The Company Secretary acts as the Secretary of the Committee.

DIRECTOR'S RESPONSIBILITY STATEMENT:

Pursuant to clause (c) of sub-section 3 of Section 134 of the Companies Act, 2013, the Board of Directors of the Company hereby state and confirm that:

i. in the preparation of the Annual Accounts, the applicable Accounting Standards had been followed along with proper explanation relating to material departures;

ii. the Directors had 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 at the end of the financial year and of the profit or loss of the Company for that period;

iii. the Directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;

iv. the Directors had prepared the Annual Accounts of the Company on a going concern basis;

v. the directors had laid down internal financial controls to be followed by the Company and that such internal financial controls are adequate and were operating effectively;

vi. the directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

ACKNOWLEDGEMENT:

Your Directors convey their sincere gratitude towards the Bankers, Government Agencies, esteemed customers and all other stakeholders for their continued support and patronage during the year. Your Directors also place on record their appreciation for the committed and dedicated contribution of all the officers, staff and workmen for the consistent growth of your Company. Your Directors also take this opportunity to place on record their gratitude to all the shareholders for their confidence with the Company.

For and on behalf of the Board of Directors
Trinity League India Limited

Sd/-	**Sd/-**
Devinder Kumar Jain	**Madhulika Jain**
(Managing Director)	**(Director)**

Place: New Delhi
Date: 04th September, 2026

Annexure – I to the Director's Report

FORM NO. AOC-1
(Pursuant to first proviso to sub-section (3) of Section 129 read with
Rule 5 of Companies (Accounts) Rules, 2014)
Statement containing salient features of the financial statement of
Subsidiaries/ Associate Companies/ Joint ventures

Part "A": Subsidiaries:
During the financial year under review, your Company does not have any subsidiary, hence the disclosure under Part A is not applicable.

Part "B": Associates and Joint Ventures

(Rs. in Lakhs)

S.N.	Name of Joint Venture Company	Agrotech Risk Private Limited
1.	Financial Year ended on	31st March, 2026
2.	Percentage of Shareholding	50%
3.	Investment	352.38*
4.	Extent of Holding Percentage	50%
5.	Description of how there is significant influence	Based on Shareholding
6.	Reason why the Joint Venture is not consolidated	Not Applicable
7.	Net Worth attributable to Share Holding as per latest Audited Balance sheet	-
8.	Loss	
	i) Considered in consolidation	-
	ii) Not Considered in consolidation	-

* Share of profit / loss from the associate was not recognized in the current financial year due to the associate's negative net worth.

For and on behalf of the Board of Directors
Trinity League India Limited

Sd/-
Devinder Kumar Jain
(Managing Director)

Sd/-
Madhulika Jain
(Director)

Place: New Delhi
Date: 04th September, 2026

Annexure – II to the Director's Report

FORM NO. MR-3
SECRETARIAL AUDIT REPORT
for the financial year ended on March 31, 2026

[Pursuant to Section 204(1) of the Companies Act, 2013 and Rule No.9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014]

To,
The Members,
Trinity League India Limited

I have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by Trinity League India Limited (hereinafter called the company). Secretarial Audit was conducted in a manner that provided me a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing my opinion thereon.

Based on my verification of the Company's books, papers, minute books, forms and returns filed and other records maintained by the company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of the secretarial audit, I hereby report that in my opinion, the company has, during the audit period covering the financial year ended on March 31, 2026 (the audit period), complied with the statutory provisions listed hereunder and also that the Company has proper Board-processes and compliance-mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

I have examined the books, papers, minute books, forms and returns filed and other records maintained by the Company for the financial year ended on March 31, 2026, according to the provisions of:

i. The Companies Act, 2013 (the Act) and the Rules made thereunder;
ii. The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the Rules made thereunder;
iii. The Depositories Act, 1996 and the Regulations and Bye-laws framed thereunder;
iv. Foreign Exchange Management Act, 1999 and the rules and regulations made thereunder to the extent of Foreign Direct Investment, Overseas Direct Investment, and External Commercial Borrowings; ***(Not applicable to the Company during the Audit Period)***
v. The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act'):

   a. The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
   b. The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 1992;
   c. The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2009;
   d. The Securities and Exchange Board of India (Employee Stock Option Scheme and Employee Stock Purchase Scheme) Guidelines, 1999; ***(Not Applicable to the Company during the Audit Period)***
   e. The Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008; ***(Not Applicable to the Company during the Audit Period)***
   f. The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with the client;
   g. The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2009; ***(Not Applicable to the Company during the Audit Period) and***
   h. The Securities and Exchange Board of India (Buyback of Securities) Regulations, 1998. ***(Not Applicable to the Company during the Audit Period)***
   i. The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

I have also examined compliance with the applicable clauses of the following:

i. Secretarial Standards issued by The Institute of Company Secretaries of India.
ii. The Listing Agreements entered into by the Company with BSE Limited read with the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

During the period under review, the Company has complied with the provisions of the Act, Rules, Regulations, Guidelines, Standards, etc., mentioned above.

I further report that,

The Board of Directors of the Company is duly constituted with the proper balance of Executive Directors and Non-Executive Directors; the changes in the composition of the Board of Directors that took place during the period under review were carried out in compliance with the provisions of the Act.

Adequate notice is given to all directors to schedule the Board Meetings, agenda, and detailed notes on agenda were sent at least seven days in advance, and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting.

As per the minutes of the meetings duly recorded and signed by the Chairman, the decisions of the Board of Directors were unanimous and no dissenting views have been recorded.

I further report that based on the review of the compliance reports/certificates of the Company Secretary which were taken on record by the Board of Directors, there are adequate systems and processes in the Company commensurate with the size and operations of the Company to monitor and ensure compliance with applicable laws, rules, regulations, and guidelines.

For Gaurav Ashwani & Associates
Company Secretaries

Sd/-
Gaurav Ashwani
Proprietor ACS No.: 57744
CP No.: 22050
UDIN: A057744H001378131
(P.R no- 2515/2022)

Place: New Delhi
Date: September 04, 2026

This Report is to be read with our letter of even date which is annexed as **Annexure A** and Forms an integral part of this report.

The management has confirmed that the records submitted to us are true and correct. This Report is limited to the Statutory Compliances on laws / regulations / guidelines listed in our report of which, the due date has been ended/expired on or before March 31, 2026 pertaining to Financial Year 2025-26.

Annexure A

To,
The Members
Trinity League India Limited

Our report of even date is to be read along with this letter.

1. Maintenance of secretarial records is the responsibility of the management of the Company. Our responsibility is to express an opinion on these secretarial records based on our audit.

2. We have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of the secretarial records. The verification was done on a test basis to ensure that correct fact are reflected in secretarial records. We believe that the process and practices, we followed provide a reasonable basis for our opinion.

3. We have not verified the correctness and appropriateness of financial records and Books of Accounts of the Company.

4. Wherever required, we have obtained the Management Representation about the Compliance of laws, rules and regulations and happening of events, etc.

5. The Compliance of the provisions of Corporate and other applicable laws, rules, regulations, standards is the responsibility of management. Our examination was limited to the verification of the procedure on a test basis.

6. The Secretarial Audit report is neither an assurance as to the future viability of the Company nor of the efficacy or effectiveness with which the management has conducted the affairs of the Company.

For Gaurav Ashwani & Associates
Company Secretaries

Sd/-
Gaurav Ashwani
Proprietor ACS No.: 57744
CP No.: 22050
UDIN: A057744H001378131
(P.R no- 2515/2022)

Place: New Delhi
Date: September 04, 2026

TRINITY GROUP

Annexure – III to the Director's Report

Form No. AOC-2

(Pursuant to clause (h) of sub-section (3) of section 134 of the Companies Act, 2013 and
Rule 8(2) of the Companies (Accounts) Rules, 2014)

Form for disclosure of particulars of contracts/arrangements entered into by the Company with related parties referred to in sub-section (1) of section 188 of the Companies Act, 2013 including certain arm's length transactions under third proviso thereto

1. Details of contracts or arrangements or transactions not on an arm's length basis: Not Applicable

2. Details of material contracts or arrangement or transactions on an arm's length basis:

S. N.	Name(s) of the related party and nature of relationship	Nature of contracts/ arrangements/ transactions	Duration of the contracts/ arrangements/ transactions	Salient terms of the contracts or arrangements or transactions including the value, if any	Date(s) of approval by the Board, if any	Amount paid as advance, if any
1.	Trinity Reinsurance Brokers Limited	Sale of Services	1 year	Ordinary Course of Business	NA	NA

For and on behalf of the Board of Directors
Trinity League India Limited

Sd/-	**Sd/-**
Devinder Kumar Jain	**Madhulika Jain**
(Managing Director)	**(Director)**

Place: New Delhi
Date: 04th September, 2026

MANAGEMENT DISCUSSION AND ANALYSIS REPORT

COMPANY OVERVIEW

Trinity League India Limited ("TLIL" or "the Company"), a part of the Trinity Group, has established a presence spanning over three decades and is a listed entity on BSE Limited.

The Company is primarily engaged in management and financial consultancy services and continues to explore opportunities across emerging and technology-enabled areas that are aligned with its long-term business objectives.

Over the years, the Company has developed interests in areas including Remote Sensing, Geographic Information Systems (GIS), agriculture and Water Resource Management, while continuing to evaluate opportunities arising from technological advancements and evolving market requirements.

The Company's strategic focus is increasingly oriented towards identifying commercially viable opportunities at the intersection of technology, agriculture and sustainable resource utilisation. The Company is evaluating the application of technologies such as drones, Artificial Intelligence (AI), digital platforms, remote sensing and data-driven solutions for potential applications in agriculture and allied sectors.

During the year under review, the Company also continued to evaluate opportunities relating to Hydrogel-based agricultural solutions, including products designed to improve soil moisture retention and support efficient utilisation of water resources in farming.

The Company intends to pursue such opportunities in a prudent and phased manner, keeping in view market potential, regulatory considerations, available resources, technological feasibility and long-term value creation for its stakeholders.

INDIAN ECONOMIC OVERVIEW & OPPORTUNITIES AHEAD

India continues to offer significant medium- to long-term growth opportunities, supported by infrastructure development, digitalisation, technological innovation, rural development and increasing adoption of technology across traditional sectors.

Agriculture continues to remain an important component of the Indian economy, supporting a large proportion of the country's rural population and contributing significantly to food security and economic activity.

The agriculture sector is undergoing a gradual transformation with the increasing adoption of precision agriculture, remote sensing, satellite imagery, drones, Artificial Intelligence, GIS-based applications, smart irrigation, soil-management technologies and data-driven farm management systems.

These developments are creating opportunities for technology-enabled solutions capable of improving resource utilisation, farm-level decision-making and productivity. Increasing awareness regarding water conservation and sustainable agricultural practices is also driving interest in solutions aimed at improving soil health, water efficiency and agricultural resource management.

The growing penetration of digital connectivity in rural and semi-urban areas is further facilitating access to information, markets, financial services and technology. This is expected to create opportunities for enterprises that can develop or participate in scalable technology-enabled solutions addressing the evolving requirements of the agricultural and rural economy.

Government initiatives relating to agricultural development, infrastructure creation, technological innovation, digital inclusion and ease of doing business are expected to continue supporting the broader growth environment.

The Company believes that the convergence of agriculture, technology and resource management presents opportunities for the development of sustainable and scalable business models over the medium to long term.

The Company intends to evaluate such opportunities prudently and in line with its available resources, capabilities and long-term business objectives.

OPPORTUNITIES AND THREATS

The Company sees potential opportunities arising from the increasing integration of technology with agriculture and natural resource management.

Key opportunity areas include precision and smart farming solutions, drone-enabled agricultural applications, remote sensing and GIS-based solutions, AI and data-driven agricultural applications, water resource management and conservation, soil moisture management technologies, Hydrogel-based agricultural solutions, digital platforms and technology-enabled consultancy services, as well as emerging opportunities arising from investments in agricultural technology and rural infrastructure.

The Company's existing exposure to management consultancy and technology-oriented areas provides a platform for evaluating such opportunities in a structured manner.

The Company operates in an evolving business environment and may be exposed to risks arising from changes in market conditions, regulatory requirements, technological developments, competition, availability of capital and adoption rates of emerging technologies.

The adoption of technology-enabled agricultural solutions may also depend upon factors such as farmer awareness, affordability, availability of supporting infrastructure and demonstrated commercial benefits.

The Company seeks to address these challenges through prudent evaluation of opportunities, controlled deployment of resources and continuous assessment of market and technological developments.

SEGMENT-WISE / PRODUCT-WISE PERFORMANCE

During the financial year under review, the Company continued to focus primarily on its existing management and financial consultancy activities, while simultaneously evaluating opportunities in emerging technology-enabled sectors.

The Company has also been evaluating opportunities in the agricultural sector, including Hydrogel-based agricultural solutions, with the objective of developing commercially viable applications focused on soil moisture retention and efficient utilisation of water resources.

The Company continues to assess the commercial potential of its identified opportunity areas and intends to scale such activities progressively, subject to market conditions, technological feasibility, regulatory requirements and availability of resources.

DISCUSSION ON FINANCIAL PERFORMANCE WITH RESPECT TO OPERATIONAL PERFORMANCE

During the year under review, the Company continued to focus on strengthening its existing business activities while evaluating potential opportunities in emerging and technology-oriented sectors.

The financial performance of the Company during the year was influenced by the nature and scale of its existing operations and the stage of development of its emerging business initiatives. The Management remained focused on prudent utilisation of resources, operational discipline and identification of sustainable business opportunities.

The Company continues to review its financial performance in conjunction with operational developments and the evolving business environment, with emphasis on sustainable growth, efficient resource utilisation, operational discipline and long-term value creation for its stakeholders.

Going forward, the Company will continue to pursue its strategic initiatives with due regard to market conditions, available resources, risk factors and long-term business objectives.

OUTLOOK

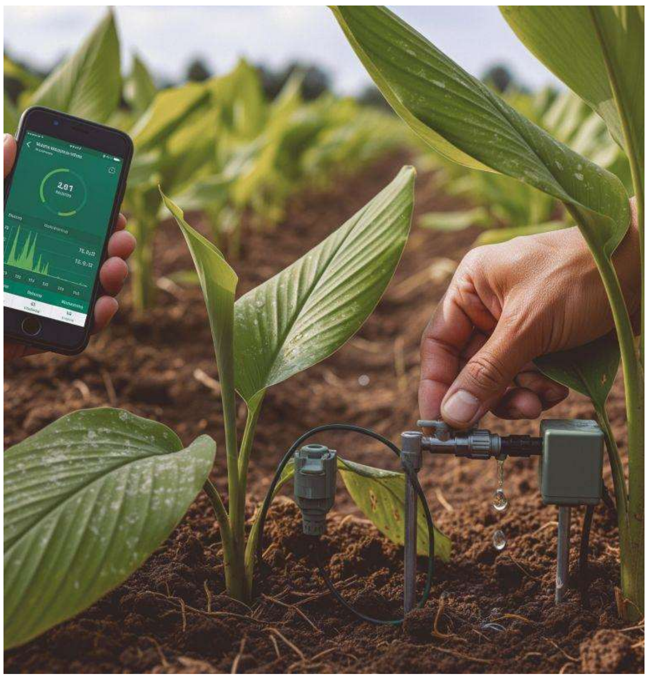
The Company remains cautiously optimistic about the medium- to long-term potential arising from the convergence of technology and agriculture.

The increasing emphasis on sustainable agriculture, water conservation, precision farming and digital transformation provides a favourable environment for technology-enabled solutions.

The Company intends to continue evaluating opportunities in areas such as smart farming, remote sensing, GIS, drone applications, AI-enabled solutions, water resource management and agricultural technologies, including Hydrogel-based solutions.

The Company's approach will remain opportunity-driven but prudent, with emphasis on commercial viability, scalability, regulatory compliance and efficient deployment of capital and other resources.

The Management believes that a phased approach to business development will enable the Company to participate in emerging opportunities while maintaining financial and operational discipline.



RISKS AND CONCERNS

The Company's business and future performance may be affected by various internal and external factors.

Market Risk: Changes in market conditions, demand patterns and economic activity may impact the Company's existing and proposed business activities.

Technology Risk: Rapid technological developments may result in changes in business models and competitive dynamics. Continuous evaluation of emerging technologies is therefore important.

Regulatory Risk: Changes in applicable laws, regulations, government policies and sector-specific requirements may affect the Company's operations or proposed business initiatives.

Adoption Risk: Emerging agricultural technologies may require significant awareness-building and market acceptance before achieving commercial scalability.

Competition Risk: The Company may face competition from established enterprises as well as new technology-focused businesses entering the agriculture and resource-management sectors.

Execution Risk: The successful implementation and scaling of new business initiatives depends upon availability of appropriate resources, technology, partners and market access.

The Company seeks to mitigate these risks through appropriate due diligence, prudent resource allocation, continuous monitoring of market developments and compliance with applicable laws and regulations.

INTERNAL CONTROL SYSTEMS AND THEIR ADEQUACY

The Company maintains an internal control framework commensurate with the size, scale and nature of its operations.

The internal control systems are designed to provide reasonable assurance regarding the reliability of financial and operational information, safeguarding of assets, prevention and detection of errors and irregularities, proper authorisation and recording of transactions, compliance with applicable laws and regulations, and adherence to established policies and procedures.

The Company's internal controls encompass appropriate processes across key functional and operational areas. Such controls are reviewed periodically by the Management and are strengthened, wherever considered necessary, in response to changes in the Company's business environment and regulatory framework.

Based on the assessment undertaken by the Management, the internal control systems are considered adequate and commensurate with the present scale and nature of the Company's operations.

HUMAN RESOURCES AND INDUSTRIAL RELATIONS

Human resources continue to remain an important component of the Company's ability to execute its business strategy and evaluate emerging opportunities.

The Company seeks to maintain a professional, accountable and performance-oriented work environment and encourages continuous development of skills relevant to its business requirements.

The Company's industrial relations remained cordial and satisfactory during the year under review.

CAUTIONARY STATEMENT

Statements in this Management Discussion and Analysis describing the Company's objectives, expectations, estimates or predictions may constitute "forward-looking statements" within the meaning of applicable securities laws and regulations.

Such statements are based on certain assumptions and expectations regarding future events and are subject to various risks and uncertainties. Actual results could differ materially from those expressed or implied in such statements due to changes in economic conditions, market conditions, regulatory environment, technology, competition and other factors beyond the Company's control.

The Company undertakes no obligation to publicly update or revise any forward-looking statements, whether as a result of new information, future events or otherwise, except as may be required under applicable laws and regulations.

INDEPENDENT AUDITOR'S REPORT
Report on the audit of the Standalone financial statements

To
The Members,
Trinity League India Limited

Opinion

We have audited the accompanying standalone financial statements of Trinity League India Limited ("the Company"), which comprise the Standalone Balance Sheet as at March 31, 2026, the Standalone Statement of Profit and Loss (including other comprehensive income) for the year ended, Standalone Statement of Changes in Equity and Standalone Statement of Cash Flows for the year then ended, and summary of material accounting policies and other explanatory information (hereinafter referred to as the "standalone financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Standalone Financial Statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under Section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, ("Ind AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March, 2026 and its loss including other comprehensive income, changes in equity and its cash flows for the year ended on that date.

Basis for opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the standalone 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 standalone 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 that, in our professional judgement, were of most significance in our audit of the standalone financial statements of the current period. These matters were addressed in the context of our audit of the standalone financial statements as a whole, and in forming our opinion thereon, and we do not provide opinion on these matters. Since the company's operations are limited, we have not determined any key audit matters for reporting.

Information Other than the Standalone Financial Statements and Auditor's 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 Annual Report but does not include the standalone financial statements and our auditor's report thereon, which is expected to be made available to us after the date of this Auditor's report.

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

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

When we read the other information, if we conclude that there is a material misstatement therein, we are required to communicate the matter to those charged with governance and take appropriate action thereon.

Management Responsibilities for the standalone financial statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance, changes in equity and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Indian 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 implementation and maintenance of 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 standalone financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

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

Auditor's responsibilities for the audit of the standalone financial statements

Our objectives are to obtain reasonable assurance about whether the standalone 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 standalone 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 standalone 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 Act, 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 standalone 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 standalone financial statements, including the disclosures, and whether the standalone financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the standalone financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the standalone financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the standalone financial statements.

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

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.
From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the standalone financial statements for the financial year ended March 31, 2026 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 required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub- section (11) of section 143 of the Companies Act, 2013, we give in "Annexure A" a statement on the matters specified in paragraphs 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 standalone balance sheet, the standalone statement of profit and loss (including other comprehensive income, the standalone statement of changes in equity and the standalone statement of cash flow dealt with by this Report are in agreement with the books of account.

d) In our opinion, the aforesaid standalone financial statements comply with the Ind AS specified under Section 133 of the Act.

e) On the basis of the written representations received from the directors as on March 31, 2026 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2026 from being appointed as a director in terms of Section 164 (2) of the Act.

f) With respect to the adequacy of the internal financial controls with reference to standalone financial statements of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure B".

g) With respect to matter to be included in the Auditors' Report under section 197(16) of the Act:

   Since there is no remuneration paid by the Company to its directors during the year and therefore the requirements of section 197(16) of the Act are not applicable.

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

   (i) The Company has disclosed the impact of pending litigations on its financial position in the Note No. 2.19 of standalone Financial Statements.

   (ii) The company does not have any foreseeable losses on long-term contracts including for derivative contracts, if any, in respect of which any provision is required to be made under the applicable law and Indian Accounting Standards.

   (iii) There were no amounts which were required to be transferred during the year to the Investor Education and Protection Fund by the company.

   (iv) (a) Management has represented to us that, to the best of it's knowledge and belief, other than as disclosed in the notes to the accounts no funds (which are material either individually or in 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 persons or entities, including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(b) Management has represented to us that, to the best of it's knowledge and belief, other than as disclosed in the notes to the accounts no funds (which are material either individually or in aggregate) have been received by the Company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries

(c) Based on our audit procedure conducted that are considered reasonable and appropriate in the circumstances, nothing has come to our attention that cause us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.

(v) The Company has not declared or paid any dividend during the current year.

(vi) Based on our examination which included test checks, the company has used an accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. Further, during the course of our audit we did not come across any instance of audit trail feature being tampered with and audit trail has been preserved by the company as per statutory requirements for record retention.

For S. K. Mehta & Co.
Chartered Accountants
Firm Reg. No. 000478N
Sd/-
CA Jayant Kumar
(Partner)
M. No. 518718
UDIN: 26518718YJXNXH4563

Date: May 29, 2026
Place: Noida

Annexure A to the Independent Auditors' Report on the Standalone financial statements

Referred to in the Independent Auditors' Report of even date to the members of Trinity League India Limited ("the Company") on the standalone financial statements for the year ended March 31, 2026

(i) In respect of its Property, Plant and Equipment:

a) 1) The Company has maintained proper records showing full particulars including quantitative details and situation of Property, Plant and Equipment and relevant details the basis of available information.
2) The Company does not have Intangible Assets, therefore reporting under this clause is not applicable

b) As explained to us, Property, Plant & Equipment have been physically verified by the management in a phased manner, which in our opinion is reasonable, having regard to the size of the Company and nature of its assets. According to the information and explanations given to us, no material discrepancies were noticed on such physical verification

c) According to the information and explanations given to us and the records examined by us, no immovable properties are held in the name of the Company as at the balance sheet date. Hence, this clause is not applicable to the company.

d) According to information and explanations given to us and books of accounts and records examined by us, Company has not revalued its Property, Plant and Equipment during the year. The Company does not have Intangible Assets during the year.

e) According to information & explanations and representation given to us by the management, no proceedings have been initiated or are pending against the Company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (as amended in 2016) and rules made thereunder.

(ii) a) The company is a service company. Accordingly, it does not hold any physical inventory. Thus paragraph 2(i)(a) is not applicable to the company.

b) As per the information and explanation given to us and examination of books of accounts and other records produced before us, company is not having any working capital borrowings from banks or financial institutions. Accordingly, quarterly returns or statements filed by the Company with banks or financial institutions pursuant to terms of sanction letters for working capital limits secured by current assets are not applicable to the company. Thus paragraph 2(ii)(b) is not applicable to the company

3) a) During the year the Company has not made investment, provided any guarantee & security for any companies / parties.

The Company has provided loans during the year and details of which are given below:

Particulars	Amount in lacs
Aggregate Amount granted during the year	
Agrotech Risk Private Ltd (Associates Company)	Rs 182.03
Trinity Global Enterprises Ltd (Group Company)	Rs. 102.79
Balance Outstanding as at Balance Sheet	
Agrotech Risk Private Ltd (Associates Company)	Rs 225.10
Trinity Global Enterprises Ltd (Group Company)	Rs. 9.18

b) In our opinion, terms and conditions of the grant of loans during the year are. Prime facie are not prejudicial to the interest of the Company

c) In respect of loans granted by the Company, the schedule of repayment of principal and payment of interest has been stipulated and repayments of principal and interest amounts are generally been regular as stipulated.

d) In respect of loans granted by the Company, there is no overdue amount outstanding as at the Balance Sheet date.

e) No loan granted by the Company which has fallen due during the year , has been renewed or extended or fresh loan granted to settle the overdues of existing loans to the same parties

f) The Company has not granted any loans or advances in the nature of loans either repayable on demand or without specifying any terms or period of repayment during the year. Hence reporting under clause 3(iii) f of the Order is not applicable

(iii) Company has complied with the provisions of Section 185 and 186 of the Act in respect of loans made during the year. During the year company has not made any investment, provides any security and any guarantee in respect of which provision of section 185 & 186 of the Act are applicable.

(iv) According to the information and explanations given to us, the Company has not accepted any deposits or amounts which are deemed to be deposits within the meaning of provisions of sections 73 to 76 or any other relevant provisions of the Act and the rules framed there under. Therefore, the clause 3 (v) of the Order is not applicable to the Company.

(v) The maintenance of cost records has been specified by the Central Government under Section 148(1) of the Act is not applicable to the company.

(vi) In respect of Statutory dues:

a) According to the records of the Company examined by us, undisputed statutory dues including Goods and Service tax, provident fund, employees' state insurance, income tax, duty of customs, cess and any other statutory dues have been generally regularly deposited with appropriate authorities. According to the information and explanations given to us, there were no undisputed amounts payable in respect of the aforesaid dues, which were
outstanding as March 31, 2026 for a period of more than six months from the date they became payable.

b) According to the information and explanations given to us, there are no statutory dues referred to in sub-clause (a) which have not been deposited with the appropriate authority on account of any dispute.

(vii) According to the information and explanations given to us and representation given to us by the management, there were no transactions relating to previously unrecorded income that were surrendered or disclosed as income in the tax assessments under the Income Tax Act, 1961 (43 of 1961) during the year.

(viii) a) In our opinion and according to the information and explanations given and books of accounts and records examined by us, the Company has not defaulted in repayment of loans or in the payment of interest thereon to the lender.

b)In our opinion, and according to the information and explanations given to us, the Company has not been declared wilful defaulter by any bank or financial institution or government or any government authority.

c)In our opinion, and according to the information and explanations given and records examined by us, during the year no money is raised by way of term loans. Hence, this clause is not applicable to the company.

d)According to the information and explanations given to us, and the procedures performed by us, and on an overall examination of the financial statements of the company, no funds raised on short term basis have been used for long term purposes by the Company.

e)According to the information and explanations given to us and on an overall examination of the financial statements of the Company, we report that company has not taken any fund from any entity or person on account of or to meet the obligations of its subsidiaries, associate or joint ventures.

f)According to the information and explanations given to us and procedures performed by us, we report that the Company has not raised loans during the year on pledge of securities held in its subsidiaries, associate or joint ventures.

(ix) a) The Company has not raised money by way of initial public offer or further public offer (including debt instruments) during the year and hence clause 3(x)(a) of the Order is not applicable to the Company.

b)In our opinion, and according to the information and explanations given to us, during the year company has not made any preferential allotment or private placement of share or convertible debentures (fully, partially or optionally convertible) and accordingly, clause 3(x) b of the Order is not applicable.

(x) a) Based on the audit procedures performed for the purpose of reporting the true and fair view of the financial statements and as per information and explanations given to us, no fraud by the Company or on the Company has been noticed or reported during the year.

b)We have not submitted any report under sub-section 12 of section 143 of the Act has been submitted filed by us in Form ADT-4 as prescribed under Rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government, during the year and up to the date of this audit report.

c)As represented to us by the management, there are no whistle blower complaints received by the Company during the year and accordingly, provisions of clause 3(xi) c of the order are not applicable.

(xi) In our opinion company is not a Nidhi company. Therefore, the provisions of clause 3(xii) of the Order are not applicable to the company.

(xii) In our opinion and according to the information and explanations given to us, all transactions with related parties are in compliance with sections 177 and 188 of the Act and their details have been disclosed in the financial statements etc., as required by the applicable Indian Accounting Standards.

(xiii) a)In our opinion, and according to the information and explanations given to us, the company has an internal audit system commensurate with the size and nature of its business.

b) We have considered the internal audit reports of the company issued till date, for the period under audit.

(xiv) According to the information and explanations provided by the management, the Company has not entered into any non-cash transaction with directors or persons connected with him as referred to in Section 192 of Companies Act.

(xv) a)In our Opinion the Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934. Hence, reporting under clause 3 (xvi)(a) of the Order is not applicable.

b)According to the information and explanations provided to us, the Company has not conducted any Non-Banking Financial or Housing Finance activities therefore the Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934. Accordingly, provisions of clause 3(xvi)(b) of the Order are not applicable

c)The Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India. Accordingly, provisions of clause 3(xvi)(c) of the Order are not applicable.

d)The Group does not have any Core Investment Company (CIC) as part of the Group as per the definition of Group contained in the Core Investment Companies (Reserve Bank) Directions, 2016 and hence the reporting under clause (xvi)(d) of the Order is not applicable.

(xvi) In our opinion, and according to the information and explanations provided to us, Company has not incurred any cash losses in the financial year and in the immediately preceding financial year.

(xvii)There has been no resignation of the statutory auditors during the year. Therefore, provisions of clause 3(xviii) of the Order are not applicable to the Company.

(xviii) According to the information and explanations given to us and on the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, our knowledge of the Board of Directors and management business plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report that Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.

(xix) With respect to CSR contribution under section 135 of the Act:

a) According to the information and explanations given to us and on the basis of our audit procedures, provisions related to CSR is not applicable to the company. Therefore, provisions of clause xx(a) of the Order are not applicable to the Company.
b) According to the information and explanations given to us and on the basis of our audit procedures, provisions related to CSR is not applicable to the company. Therefore, provisions of clause xx(b) of the Order are not applicable to the Company.

For S. K. Mehta & Co.
Chartered Accountants
Firm Reg. No. 000478N
Sd/-
CA Jayant Kumar
(Partner)
M. No. 518718
UDIN: 26518718YJXNXH4563

Date: May 29, 2026
Place: Noida

Annexure B to the Independent Auditors' Report on the Standalone financial statements

[Annexure to the Independent Auditor's Report referred to in paragraph under the heading "Report on other legal and regulatory requirements" of our report of even date on the standalone financial statements of Trinity League India Limited for year ended March 31, 2026.]

Report on the Internal Financial Controls with reference to standalone financial statements under Clause (i) of Sub- section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls with reference to standalone financial statements of Trinity League India Limited ('the Company') as of March 31, 2026 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

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

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls with reference to these standalone financial statements based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing, prescribed under section 143(10) of the Act, to the extent applicable to an audit of internal financial controls, to the extent applicable to an audit of Internal Financial Controls, both issued by the ICAI. 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 with reference to these standalone financial statements was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system with reference to these standalone financial statements and their operating effectiveness. Our audit of internal financial controls with reference to these standalone financial statements included obtaining an understanding of internal financial controls with reference to financial reporting, assessing the risk that material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the standalone 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 qualified audit opinion on the Company's internal financial controls system with reference to these standalone financial statements.

Meaning of Internal Financial Controls with reference to these standalone financial statements

A company's internal financial control with reference to these standalone financial statements is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of the standalone financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the Company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of the Standalone financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the Standalone financial statements.

Inherent Limitations of Internal Financial Controls with reference to these standalone financial statements

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

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls with reference to these standalone financial statement and such internal financial controls with reference to these standalone financial statement were operating effectively as at 31st March, 2026, 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 S. K. Mehta & Co.
Chartered Accountants
Firm Reg. No. 000478N
Sd/-
CA Jayant Kumar
(Partner)
M. No. 518718
UDIN: 26518718YJXNXH4563

Date: May 29, 2026
Place: Noida

TRINITY LEAGUE INDIA LIMITED
CIN : L93000DL1988PLC031953
STANDALONE BALANCE SHEET AS AT MARCH 31, 2026

(INR in Lacs)

	Particulars	Note	As at 31.03.2026	As at 31.03.2025
	ASSETS			
(I)	**Non-Current Assets**			
	(A) Property, Plant & Equipment	2.1	11.71	16.66
	(B) Financial Assets			
	Investments	2.2	-	-
	(C) Deferred tax Assets (Net)	2.3	2.56	2.56
	(D) Other Non-Current Assets	2.4	3.57	3.57
	Sub Total		**17.84**	**22.79**
(II)	**Current Assets**			
	(A) Financial Assets			
	(i) Trade Receivables	2.5	19.44	28.19
	(ii) Cash and cash equivalents	2.6	1.38	3.06
	(iii) Loans & Advances	2.7	234.28	227.70
	(B) Other Current Assets	2.8	1.27	6.13
	Sub Total		**256.37**	**265.08**
	TOTAL		**274.21**	**287.87**
	EQUITY AND LIABILITIES			
(I)	**Equity**			
	(A) Equity Share Capital	2.9	791.69	791.69
	(B) Other Equity	2.10	(522.91)	(507.39)
	Sub Total		**268.78**	**284.30**
(II)	**Current Liabilities**			
	(A) Financial Liabilities			
	(i) Trade Payables	2.11		
	(a) Total outstanding dues of micro enterprises & small enterprises		-	-
	(b) Total outstanding dues of creditors other than micro enterprises & small enterprises		0.61	-
	(ii) Other Financial Liabilities	2.12	3.22	2.42
	(B) Other Current Liabilities	2.13	1.60	1.15
	Sub Total		**5.43**	**3.57**
	TOTAL		**274.21**	**287.87**

Material Accounting Policy Information 1
Notes on Accounts 2
Notes referred above form an integral part of the Balance Sheet
As per our report of even date attached

For S. K. Mehta & Co.
Chartered Accountants
(Firm Reg. No.000478N)

For and on behalf of
Trinity League India Limited

Sd/-
CA Jayant Kumar
Partner
Membership No. 518718

Sd/-
Devinder Kumar Jain
Managing Director
DIN 00437646

Sd/-
Madhulika Jain
Director
DIN 00437683

Place: Noida
Date : 29th May 2026

Sd/-
Gaurav Bajpai
Company Secretary
(M. No. A54682)

Sd/-
Summiti Jain
Chief Financial Officer

TRINITY LEAGUE INDIA LIMITED
CIN : L93000DL1988PLC031953
STANDALONE STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED MARCH 31, 2026

(INR in Lacs)

Particulars	Note	Year Ended 31.03.2026	Year Ended 31.03.2025
INCOME			
Revenue from Operations	2.14	18.01	26.60
Other Income	2.15	17.91	21.14
Total Income		**35.92**	**47.74**
EXPENSES			
Employee Benefits Expense	2.16	20.79	21.21
Depreciation		3.80	5.28
Other expenses	2.17	26.85	49.71
Total Expenses		**51.44**	**76.20**
Loss Before Tax		**(15.52)**	**(28.46)**
Tax Expense:			
Current Tax		-	1.18
Deferred Tax		-	-
		-	**1.18**
Loss After Tax for the year		**(15.52)**	**(29.64)**
Other Comprehensive Income			
i) Items that will not be reclassified to profit or loss(Net of Taxes)		-	-
ii) Items that will be reclassified to profit or loss(Net of Taxes)		-	-
Total Comprehensive Income/ (loss) for the year (Comprising Profit/(Loss) and Other Comprehensive Income / (loss) for the year)		**(15.52)**	**(29.64)**
Earning per Equity Share (Par Value of Rs. 10/ each)	2.18		
(i) Basic		**(0.20)**	**(0.37)**
(ii) Diluted		**(0.20)**	**(0.37)**

Material Accounting Policy Information 1
Notes on Accounts 2
Notes referred above form an integral part of the Statement of Profit and Loss
As per our report of even date attached

For S. K. Mehta & Co. **Chartered Accountants** **(Firm Reg. No.000478N)**	**For and on behalf of** **Trinity League India Limited**	
Sd/- **CA Jayant Kumar** **Partner** **Membership No. 518718**	**Sd/-** **Devinder Kumar Jain** **Managing Director** **DIN 00437646**	**Sd/-** **Madhulika Jain** **Director** **DIN 00437683**
Place: Noida **Date : 29th May 2026**	**Sd/-** **Gaurav Bajpai** **Company Secretary** **(M. No. A54682)**	**Sd/-** **Summiti Jain** **Chief Financial Officer**

TRINITY LEAGUE INDIA LIMITED
CIN : L93000DL1988PLC031953
STANDLAONE STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31ST MARCH, 2026

(INR in Lacs)

S No.	PARTICULARS	YEAR ENDED 31.03.2026	YEAR ENDED 31.03.2025
I	**CASH FLOW FROM OPERATING ACTIVITIES**		
	Net Loss as per Profit and Loss Account before tax	(15.52)	(28.46)
	ADD:		
	Depreciation	3.80	5.28
	Provision for Diminiution in value of Investment	-	36.92
	Loss on sale of Property, Plant & Equipments (PPE)	0.07	-
	Provision for doubtful debts	5.00	-
	LESS:		
	Interest Income	(17.91)	(21.14)
	Operating Profit /Loss) Before Working Capital Changes	**(24.56)**	**(7.39)**
	Adjustments for:		
	(Increase) / Decrease in Trade Receivables	8.75	(27.94)
	Increase / (Decrease) in Other Current Financial Liabilities	0.80	-
	(Increase) / Decrease in Other Current Assets	(0.14)	2.38
	Increase / (Decrease) in Other Trade Payable	0.61	-
	(Increase) / Decrease in Loans & Advances	(6.58)	19.96
	Increase / (Decrease) in Other Current Liabilities	0.45	(5.19)
		3.89	**(10.79)**
	Cash flow from Operating Activities	**(20.67)**	**(18.18)**
	Income Tax (Paid) / Refund	0.00	(2.44)
	NET CASH USED IN OPERATING ACTIVITIES	**(20.67)**	**(20.62)**
II	**CASH FLOW FROM INVESTING ACTIVITIES**		
	Purchase of Property, Plant & Equipments (PPE)	(0.12)	-
	Sale of Property, Plant & Equipments (PPE)	1.20	-
	Interest Received	17.91	21.14
	NET CASH GENERATED FROM INVESTING ACTIVITIES	**18.99**	**21.14**
III	**CASH FLOW FROM FINANCING ACTIVITIES**	-	-
	NET CASH FLOW FROM FINANCING ACTIVITIES	**-**	**-**
IV	**NET CASH USED IN DURING THE YEAR (I+II+III)**	**(1.68)**	**0.52**
V	Cash and cash equivalents at the beginning of the year	3.06	2.54
VI	**CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR**	**1.38**	**3.06**

Note: The above Statement of Cash Flows has been prepared under the indirect method set out in Ind AS-7 "Statement of Cash Flows" notified under the The Companies Act , 2013

As per our Report of even date

For S. K. Mehta & Co.
Chartered Accountants
(Firm Reg. No.000478N)

For and on behalf of
Trinity League India Limited

Sd/-
CA Jayant Kumar
Partner
Membership No. 518718

Sd/-
Devinder Kumar Jain
Managing Director
DIN 00437646

Sd/-
Madhulika Jain
Director
DIN 00437683

Place: Noida
Date : 29th May 2026

Sd/-
Gaurav Bajpai
Company Secretary
(M. No. A54682)

Sd/-
Summiti Jain
Chief Financial Officer

TRINITY LEAGUE INDIA LIMITED

STANDALONE STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED MARCH 31, 2026

a Equity share capital **(INR in Lacs)**

Particulars	**As at March 31, 2026 Amount**	**As at March 31, 2025 Amount**
Balance at the beginning of the reporting period	791.69	791.69
Changes in equity share capital during the year	-	
Balance at the end of the reporting period	**791.69**	**791.69**

b Other Equity **(INR in Lacs)**

Particulars	**Reserves & Surplus**			**Items of Other Comprehensive Income - fair Value of Equity through OCI**	**Total**
	Retained Earnings	**Security Premium**	**Capital Reserve**		
Balance at April 1, 2025	**(581.13)**	**42.75**	**30.98**	**-**	**(507.39)**
Loss for the year	(15.52)	-	-	-	(15.52)
Balance at March 31, 2026	**(596.66)**	**42.75**	**30.98**	**-**	**(522.91)**
Balance at April 1, 2024	**(551.49)**	**42.75**	**30.98**		**(477.75)**
Loss for the year	(29.64)	-	-	-	(29.64)
Balance at March 31, 2025	**(581.13)**	**42.75**	**30.98**	**-**	**(507.39)**

For S. K. Mehta & Co.
Chartered Accountants
(Firm Reg. No.000478N)

Sd/-
CA Jayant Kumar
Partner
Membership No. 518718

Place: Noida
Date : 29th May 2026

For and on behalf of
Trinity League India Limited

Sd/-
Devinder Kumar Jain
Managing Director
DIN 00437646

Sd/-
Madhulika Jain
Director
DIN 00437683

Sd/-
Gaurav Bajpai
Company Secretary
(M. No. A54682)

Sd/-
Summiti Jain
Chief Financial Officer

TRINITY LEAGUE INDIA LIMITED
NOTES FORMING PART OF THE STANDALONE FINANCIAL STATEMENTS

Note No. 2.1 : Property, Plant and Equipment

F Y - 2025-26

Rs. In lakhs

Particulars	GROSS BLOCK				DEPRECIATION				NET BLOCK	
	As at 1st April, 2025	Additions during the year	Disposals/ Deductions/ Transfers / Reclassifications	As at 31st March, 2026	Depreciation as at 1st April, 2025	Depreciation during the year	Disposals/ Deductions/ Transfers / Reclassifications	Total Depreciation upto 31st March, 2026	AS AT 31st March, 2026	AS AT 31st March, 2025
Plant and Machinery	35.15	0.12	3.25	**32.02**	25.35	1.66	1.98	**25.03**	6.99005	9.80
Vehicles	37.97		-	**37.97**	31.11	2.14		**33.25**	4.71867	6.86
Office Equipments	1.25	-	-	**1.25**	1.25	-	-	**1.25**	-	-
Electrical Equipment	0.14	-	-	**0.14**	0.14	-	-	**0.14**	-	-
Total	**74.51**	**0.12**	**3.25**	**71.38**	**57.85**	**3.80**	**1.98**	**59.67**	**11.71**	**16.66**

F Y - 2024-25

Rs. In lakhs

Particulars	GROSS BLOCK				DEPRECIATION				NET BLOCK	
	As at 1st April, 2024	Additions during the year	Disposals/ Deductions/ Transfers / Reclassifications	As at 31st March, 2025	Depreciation as at 1st April, 2024	Depreciation during the year	Disposals/ Deductions/ Transfers / Reclassifications	Total Depreciation upto 31st March, 2025	AS AT 31st March, 2025	AS AT 31st March, 2024
Plant and Machinery	35.15	-	-	**35.15**	23.19	2.16	-	**25.35**	9.80	11.96
Vehicles	37.97	-	-	**37.97**	27.99	3.12		**31.11**	6.86	9.98
Office Equipments	1.25	-	-	**1.25**	1.25	-	-	**1.25**	-	-
Electrical Equipment	0.14	-	-	**0.14**	0.14	-	-	**0.14**	-	-
Total	**74.51**	**-**	**-**	**74.51**	**52.57**	**5.28**	**-**	**57.85**	**16.66**	**21.94**

TRINITY LEAGUE INDIA LIMITED
NOTES FORMING PART OF THE STANDALONE FINANCIAL STATEMENTS

(INR in Lacs)

PARTICULARS	AS At 31st March 2026	AS At 31st March 2025
Note No.2.2 - Investments		
Equity Shares		
At Cost		
Investment in Associate Company		
Agrotech Risk Private Limited	352.38	352.38
(3523800 [Last Year 3523800] Equity Shares of Rs. 10 each)		
Less: Provision in Diminution on Investment	(352.38)	(352.38)
TOTAL	**-**	**-**
Note No. 2.3 - Deferred Tax Assets (Net)		
Deferred Tax Assets		
Related to Property, Plant & Equipment	2.56	2.56
(Refer Note No. 2.24 Disclosure related to Income Tax.)		
TOTAL	**2.56**	**2.56**
Note No. 2.4- Other Non-Current Assets		
(Unsecured considered good)		
Advance Income Tax / TDS (Net of Provision for Taxes)	3.57	3.57
TOTAL	**3.57**	**3.57**
Note N0. 2.5 - Trade Receivables (At Amortised Cost)		
(Unsecured considered good)		
Trade Receivables -Related parties	19.44	28.19
TOTAL	**19.44**	**28.19**

Trade Receivables Ageing as at 31st March 2026 (INR in Lacs)

Particulars	Not Due	< 6 months	6 months - 1 year	1-2 year	2-3 year	> 3 year	Total
		Outstanding for following periods from due date of payment					
Undisputed Trade receivables – considered good	-	19.44	-	-	-	-	**19.44**
Undisputed Trade Receivables – which have significant increase in credit risk	-	-	-	-	-	-	**-**
Undisputed Trade Receivables – credit impaired	-	-	-	-	-	-	**-**
Disputed Trade receivables – considered good	-	-	-	-	-	-	**-**
Disputed Trade Receivables – which have significant increase in credit risk	-	-	-	-	-	-	**-**
Disputed Trade Receivables – credit impaired	-	-	-	-	-	-	**-**
Total	**-**	**19.44**	**-**	**-**	**-**	**-**	**19.44**

Trade Receivables Ageing as at 31st March 2025: (INR in Lacs)

Particulars	Not Due	< 6 months	6 months - 1 year	1-2 year	2-3 year	> 3 year	Total
		Outstanding for following periods from due date of payment					
Undisputed Trade receivables – considered good	-	28.19	-	-	-	-	**28.19**
Undisputed Trade Receivables – which have significant increase in credit risk	-	-	-	-	-	-	**-**
Undisputed Trade Receivables – credit impaired	-	-	-	-	-	-	**-**
Disputed Trade receivables – considered good	-	-	-	-	-	-	**-**
Disputed Trade Receivables – which have significant increase in credit risk	-	-	-	-	-	-	**-**
Disputed Trade Receivables – credit impaired	-	-	-	-	-	-	**-**
Total	**-**	**28.19**	**-**	**-**	**-**	**-**	**28.19**

(INR in Lacs)

Note No.2.6 - Cash & Cash Equivalent		
Balance in Current Accounts	0.13	0.89
Cash -in hand	1.25	2.17
TOTAL	**1.38**	**3.06**
Note No. 2.7 - Loans & Advances		
(Unsecured considered good)		
Loans & Advances to Related Parties	234.28	227.70
TOTAL	**234.28**	**227.70**
Note No. 2.8 - Other Current Assets		
(Unsecured considered good unless otherwise stated)		
Advances Recoverable- Doubtful	5.00	5.00
Less: Provison for Doubtful Advances	(5.00)	-
	-	**5.00**
Advances Recoverable in cash or in kind	0.30	-
Advance to Suppliers	0.02	0.05
Prepaid Expenses	-	0.11
GST Input	0.95	0.98
TOTAL	**1.27**	**6.13**

TRINITY LEAGUE INDIA LIMITED
NOTES FORMING PART OF THE STANDALONE FINANCIAL STATEMENTS

Note No. 2.9 Share Capital

(INR in Lacs)

Particulars	As at 31 March, 2026		As at 31 March, 2025	
	Number of shares	(INR in Lacs)	Number of shares	(INR in Lacs)
Equity Share Capital				
(a) Authorised				
Equity shares of Rs. 10/- each.	25,000,000	2,500.00	25,000,000	2,500.00
(b) Issued, Subscribed and Fully Paid up				
Equity shares of Rs. 10/- each.	7,916,900	791.69	7,916,900	791.69

Notes:

(i) Reconciliation of the number of equity shares:

Particulars	No. of Shares as at 31-03-2026	No. of Shares as at 31-03-2025
Equity shares of Rs. 10/- each.		
Opening Balance	7,916,900	7,916,900
Shares Issued	-	
Shares bought back	-	
Closing Balance	**7,916,900**	**7,916,900**

(ii) Terms/ Rights attached to Equity Shares

The Company has only one class of Equity Shares having par value of Rs. 10 each and is entitled to one vote per share. The dividend proposed by Board of Directors is subject to the approval of the 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 the remaining assets of the Company in proportion to the number of equity shares held.

(iii) Details of shareholders holding more than 5% shares:

Name of shareholders	As at 31 March, 2026		As at 31 March, 2025	
	Number of shares held	% holding in that class of shares	Number of shares held	% holding in that class of shares
Equity shares of Rs. 10/- each.				
Devinder Kumar Jain	3,288,600	41.54%	3,288,600	41.54%
Madhulika Jain	1,432,300	18.09%	1,432,300	18.09%
TOTAL	**4,720,900**	**59.63%**	**4,720,900**	**59.63%**

(iv) Details of Promoters holdings

Promoters Name	As at 31 March, 2026		As at 31 March, 2025		
	No. of Shares	% of Total Shares	No. of Shares	% of Total Shares	% of Change during the Year
Devinder Kumar Jain	3,288,600	41.54%	3,288,600	41.54%	0.00%
Madhulika Jain	1,432,300	18.09%	1,432,300	18.09%	0.00%
Akhilesh Jain	109,300	1.38%	109,300	1.38%	0.00%

(v) For the period of preceeding five years as on the Balance Sheet date:

a) Aggregate number and class of shares allotted as fully paid up pursuant to contract(s) without payment being received in cash	Nil
b) Aggregate number of shares allotted as fully paid up by way of bonus shares	Nil
c) Aggregate number and class of shares bought back	Nil

TRINITY LEAGUE INDIA LIMITED
NOTES FORMING PART OF THE STANDALONE FINANCIAL STATEMENTS

(INR in Lacs)

PARTICULARS	AS At 31st March 2026	AS At 31st March 2025
NOTE NO.2.10 - Other Equity		
(A) Capital Reserve	**30.98**	**30.98**
(B)Security Premium		
Opening Balance	42.75	42.75
Add: Received During the year	-	
Closing Balance	**42.75**	**42.75**
(C) Balance of Retained Earnings:		
Balance brought Forward from Last Year's Accounts	(581.13)	(551.49)
Add: Loss for the year	(15.52)	(29.64)
Closing Balance	**(596.65)**	**(581.13)**
TOTAL- (A+B+C)	**(522.91)**	**(507.39)**

Nature and purpose of each reserve within equity:

a) Capital Reserve
This reserve represents the amount transfer on account of forfeited shares and same will utilised in accordance with the provisions of the Companies Act, 2013.

b) Securities premium
This reserve represents the premium received on issue of shares and same will be utilised in accordance with the provisions of the Companies Act, 2013.

c) Retained earnings
Retained earnings are the profits that Company has earned till date less transfers to general reserve dividends or other distributions paid to shareholders.

NOTE NO.2.11 - Trade Payables		
Trade Payables		
(a) Total outstanding dues of micro enterprises & small enterprises	-	-
(b) Total outstanding dues of creditors other than micro enterprises & small enterprises	0.61	
TOTAL	**0.61**	**-**

Ageing of Trade Payables as on 31.03.2026 (INR in Lacs)

Particulars	Outstanding for following periods from due date of payment					
	Not Due	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) MSME	-	-	-	-	-	-
(ii) Others	-	0.61	-	-	-	0.61
(iii) Disputed dues – MSME	-	-	-	-	-	-
(iv) Disputed dues – Others	-	-	-	-	-	-

Ageing of Trade Payables as on 31.03.2025 (INR in Lacs)

Particulars	Outstanding for following periods from due date of payment					
	Not Due	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) MSME	-		-	-	-	-
(ii) Others	-	-	-	-		-
(iii) Disputed dues – MSME	-	-	-	-	-	-
(iv) Disputed dues – Others	-	-	-	-	-	-

(INR in Lacs)

NOTE NO.2.11 - Other Financial Liabilities		
Other Liabilities		
Expenses Payable	3.22	2.42
TOTAL	**3.22**	**2.42**
NOTE NO.2.12 - Other Liabilities		
Statutory Dues	1.60	1.15
TOTAL	**1.60**	**1.15**

TRINITY LEAGUE INDIA LIMITED NOTES FORMING PART OF THE STANDALONE FINANCIAL STATEMENTS		(INR in Lacs)
PARTICULARS	**Year ending 31st March 2026**	**Year ending 31st March 2025**
Note No.2.13 -Revenue From Operations		
Sales of Services	18.01	26.60
TOTAL	**18.01**	**26.60**
Note No.2.14 - Other Income		
Interest Income	17.91	21.14
TOTAL	**17.91**	**21.14**
Note No. 2.15 - Employee Benefits Expense		
Salary & other benefits	19.87	19.84
Employer Contribution to Provident & Other Funds	0.34	0.65
Director Sitting Fees	0.50	0.50
Staff Welfare	0.08	0.22
TOTAL	**20.79**	**21.21**
Note No. 2.17 - Other Expenses		
Legal, Professional & Consultancy Expenses	7.28	1.53
Provision for Diminiution in value of Investment	-	36.92
Research and Testing Expenses	3.46	-
Loss on sale of PPE	0.07	-
Provision for Doubtful Debts	5.00	-
Auditors' Remuneration - Statutory Audit / Limited Review	0.63	0.70
Advertisement expense	0.34	0.40
Rent	0.12	0.12
ROC Filling fees	0.19	0.05
Business Promotion	-	0.02
Printing & Stationery	0.04	0.05
Insurance Expense	0.11	0.40
Listing Fee	3.31	3.25
Travelling & Conveyance	1.79	1.36
Repair & Maintenances	-	0.05
Misc. Expense	4.51	4.86
TOTAL	**26.85**	**49.71**

TRINITY LEAGUE INDIA LIMITED
NOTES FORMING PART OF THE STANDALONE FINANCIAL STATEMENTS

(INR in Lacs)

NOTE NO. 2.18 EARNING PER SHARE	**Year Ended 31.03.2026**	**Year Ended 31.03.2025**
Loss for the year	(15.52)	(29.64)
Weighted Average number of Equity Shares outstanding during the year	7,916,900	7,916,900
Earning Per Share - Basic & Diluted (Rs.)	**(0.20)**	**(0.37)**
Face value per share (Rs.)	**10.00**	**10.00**

(INR in Lacs)

	NOTE NO. 2.19 CONTINGENT LIABILITIES & CAPITAL COMMITMENTS	**Year Ended 31.03.2026**	**Year Ended 31.03.2025**
1	**Contingent Liabilities:**		
	Claim against the company not acknowledged as debts.	NIL	NIL
2	Capital Commitments	NIL	NIL

TRINITY LEAGUE INDIA LIMITED
NOTES FORMING PART OF THE STANDALONE FINANCIAL STATEMENTS

NOTE NO. 2.20 RELATED PARTY DISCLOSURES
Related party disclosure, as required by Ind AS 24, is as below:

(a) List of Related Parties

(i) **Associate Company**
Agrotech Risk Private Limited

(ii) **A) 'Key Managerial Personnel:**

Mr.Gaurav Bajpai	Company Secretary
Mr. Devinder Kumar Jain	Managing Director
Mr. Neeraj Jha	Non Executive and Independent Director
Mrs. Madhulika Jain	Non Executive Director
Mr. Shashank Chandok	Non Executive and Independent Director
Mrs. Summiti Jain	Chief Financial Officer

(iii) **Enterprises over which KMP and their relatives are able to exercise significant influence**
MDAH Global Limited - Earlier Known As 'Trinity General Insurance Company Limited
Trinity Global Enterprises Limited
Trinity Reinsurance Brokers Limited

(b) The following transactions were carried out with related parties : **(INR in Lacs)**

Particulars	**31.03.2026**	**31.03.2025**
Mr.Gaurav Bajpai (Company Secretary)- Remuneration paid	14.21	12.71
Agrotech Risk Private Limited (Sales- Business Support Services)	-	0.50
Agrotech Risk Private Limited (Interest Income)	16.92	6.08
Trinity Global Enterprise Ltd. (Sales Business Support Services)	-	26.10
Trinity Reinsurance Brokers Limited- (Sale of Services)	18.00	-
Trinity Global Enterprise Ltd. (Interest Income)	0.83	14.90
MDAH Global Limited - Earlier Known As 'Trinity General Insurance Company Limited (Expenses)	0.12	0.12
Neeraj Jha- Sitting fees paid to Non Executive Director's	0.25	0.25
Shashank Chandhok- Sitting fees paid to Non Executive Director's	0.25	0.25

(c) Closing Balances of related parties **(INR in Lacs)**

Particulars	**31.03.2026**	**31.03.2025**
Mr.Gaurav Bajpai (Company Secretary)-Remuneration Payable	2.16	1.35
Trinity Global Enterprises Limited (Loans /Advances Given)	9.18	54.71
Mr. Neeraj Jha- Sitting Fee payable	0.25	0.25
Mr. Shashank Chandok- Sitting Fee payable	0.25	0.25
Agrotech Risk Private Limited (Loans /Advances Given)	225.10	172.99
Trinity Global Enterprises Limited (Trade Receivable)	-	28.19
Trinity Reinsurance Brokers Limited (Trade Receivable)	19.44	-

Notes:-
(i) The transactions with related parties are made on terms equivalent to those that prevail in arm’s length transactions. This assessment is undertaken each financial year through examining the financial position of the related party and the market in which the related party operates. Outstanding balances at the year end are unsecured.

Note - 2.21

Financial instruments – Fair values and risk management

A. Accounting classification and fair values

Following is the comparision by class of the carrying amounts and fair value of financial instruments measurement hierarchy:

The management assessed that fair value of Trade Receivables,Loan Given, Cash and cash Equivalents, Bank Balances,Other Financial Assets, Other Financial Liabilities approximate their carrying amounts.

B. Financial risk management

The Company has exposure to the following risks arising from financial instruments:

- Credit risk ;
- Liquidity risk ; and
- Market risk

i. Risk management framework

The Company's board of directors has overall responsibility for the establishment and oversight of the Company's risk management framework. The Company manages cash resources, borrowing strategies, and ensures compliance with market risk limits and policies.

Risk management policies and systems are reviewed regularly to reflect changes in market conditions and the Company's activities.

The audit committee oversees compliance with the company's risk management policies and reviews the adequacy of the risk management framework in relation to the risks faced by the Company.

ii. Credit risk

Credit risk is the risk of financial loss to the Company if a counterparty to a financial instrument fails to meet its contractual obligations, and arises principally from the Company's receivables from customers and investments in debt securities.

Cash and other bank balances

The company maintains its Cash and cash equivalents and Bank deposits with banks with good past track record and high quality credit rating and also reviews their credit-worthiness on an on-going basis.

Trade receivables

Credit risk is managed through credit approvals, ongoing credit evaluations of its customers' financial condition and monitoring the creditworthiness of its customers.

2.22- Disclosures in respect of Indian Accounting Standard (Ind AS) 107 "Financial Instruments: Disclosure"

2.22.- (A) Financial Instruments

(i) Financial Instruments by Categories

The carrying values of financial instruments by categories are as follows:

(Rs. in Lakhs)

Particulars	As at 31st March, 2026	As at 31st March, 2025
	Amortized cost	Amortized cost
Financial Assets:		
Investments (Refer Note 2.2)	-	-
Trade Receivables (Refer Note 2.5)	19.44	28.19
Cash and cash equivalents (Refer Note 2.6)	1.38	3.06
Loans & Advances (Refer Note 2.7)	234.28	227.70
Total	**255.10**	**258.95**

Financial Liabilities:

Trade Payable- (Refer Note 2.11)	0.61	-
Other Financial Liabilities (Refer Note 2.12)	3.22	2.42
Total	**3.84**	**2.42**

(ii) Fair Value Hierarchy

All financial assets and liabilities measured at amortised cost.

(iii) Fair Value of Financial Assets & Financial Liabilites.

Considering the short term nature of Fiannacial Assets & Financial Liabilities fare value are equal to amortised cost

TRINITY LEAGUE INDIA LIMITED
NOTES FORMING PART OF THE STANDALONE FINANCIAL STATEMENTS

Note No. 2.22 (B)- FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES

1 **Financial risk factors**

The Company's activities expose it to a variety of financial risks: market risk, credit risk and liquidity risk. The Company's primary focus is to foresee the unpredictability of financial markets and seek to minimize potential adverse effects on its financial performance. The primary market risk to the Company is Interest Rate risk.

The Company’s principal financial liabilities comprise other payables. The main purpose of these financial liabilities is to finance the Company’s operations. The Company’s principal financial assets include trade and other receivables,Other Financial Assets and cash / cash equivalents that derive directly from its operations.

Company is not exposed to a number of any financial risks arising from natural business exposures as well as its use of financial instruments including market risk relating to interest rate, foreign currency exchange rates. Senior management oversees the management of these risks with appropriate financial risk governance framework for the Company.

2 **Market risk**

Market risk is the risk where the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market prices comprise three types of risk: currency rate risk, interest rate risk and other price risks. Financial instruments affected by market risk include loans and borrowings, deposits, investments, and derivative financial instruments. Foreign currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates. Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. Presently company's financial instrument is not exposed to any material market risk.

3 **Credit risk**

Customer credit risk is managed by each business unit subject to the Company’s established policy, procedures and control relating to customer credit risk management. Credit quality of a customer is assessed based on an extensive analysis and outstanding customer receivables are regularly monitored.

Ageing Analysis of Trade Receivables

(INR in Lacs)

Particulars	As at 31.03.2026		As at 31.03.2025	
	Upto Six Months	More than Six Months	Upto Six Months	More than Six Months
Secured	-	-	-	-
Unsecured	19.44		28.19	-
Total	**19.44**	**-**	**28.19**	**-**

Liquidity risk
Company monitors its risk of a shortage of funds diligently. The Company seeks to manage its liquidity requirement by maintaining access to short term borrowings against FDRs.

The table below provides details regarding the contractual maturities of significant financial liabilities as of March 31, 2026:

(INR in Lacs)

Particulars	Less than 1 year	1-2 years	2-4 years	4-7 years	Total
Trade Payables	0.61				**0.61**
Other financial liabilities	3.22	-	-	-	**3.22**
Total	**3.83**	**-**	**-**	**-**	**3.83**

The table below provides details regarding the contractual maturities of significant financial liabilities as of March 31, 2025:

(INR in Lacs)

Particulars	Less than 1 year	1-2 years	2-4 years	4-7 years	Total
Other financial liabilities	2.42	-	-	-	**2.42**
Total	**2.42**	**-**	**-**	**-**	**2.42**

Note No. 2.23 CAPITAL MANAGEMENT

For the purpose of the Company’s capital management, capital includes issued equity capital and all other equity reserves attributable to the equity holders. The primary objective of the Company’s capital management is to maximise the shareholder value.

TRINITY LEAGUE INDIA LIMITED
NOTES FORMING PART OF THE STANDALONE FINANCIAL STATEMENTS

Note No. 2.24

(i) In compliance of Ind AS-12 on "Income Taxes", the item wise details of Deferred Tax Assets (net) are as under:

(INR in Lacs)

Particulars	As on 01.04.2024	Provided during the year in Statement of Profit & Loss	Provided during the year in OCI (net)	As on 31.03.2025	Provided during the year in Statement of Profit & Loss	Provided during the year in OCI (net)	Balance as on 31.03.2026
Deferred Tax Assets:							
Related to Property, Plant & Equipment	2.56		-	2.56	-	-	2.56
Total Deferred Tax Assets	2.56	-	-	2.56	-	-	2.56
Deferred Tax Assets	**2.56**	**-**	**-**	**2.56**	**-**	**-**	**2.56**

Note: Considering the matter of prudence, deffered tax assests has not been created on the loss & other deductible expenditure for the year ended March 31, 2026.

Component of Deferred tax assets as at:

(INR in Lacs)

Particulars	As at 31.03.2026	As at 31.03.2025
Deferred tax assets (DTA)		
Difference between tax depreciation and book depreciation	2.72	2.74
Deferred Tax on Losses	2.69	-
Total Deferred tax assets (DTA)	**5.41**	**2.74**

Note

The Company has deferred tax asset in the form of differances in Depericiaition, Unabsorbed Depreciation & other disallowances under Income Tax Act. The Company has recognised deferred tax asset of ₹ 2.56 lakhs in the books of accounts upto financial year 2022-23. As matter of prudence, additional deferred tax asset has not been recognised in the books of accounts for the year.

Reconcilation of Tax Expenses

Particulers	**Year Ended 31.03.2026**	**Year Ended 31.03.2025**
Loss Before Tax	**(15.52)**	**(28.46)**
Enacted Tax Rate	25.17%	25.17%
Tax Expenses on Above	(3.91)	(7.16)
Actual Tax Expenses for the year	-	1.18
Differences	**(3.91)**	**(8.34)**
Reason for Differences: *Deferred Tax Asset not created on losses due to uncertainty of profit*	**(3.91)**	**(8.34)**

TRINITY LEAGUE INDIA LIMITED
NOTES FORMING PART OF THE STANDALONE FINANCIAL STATEMENTS

Note No. 2.25 - Additional disclosures as required under schedule III of the Companies Act 2013.

1) No immovable properties are held in name of the Company as at March 31, 2026 and as at March 31, 2025.

2) The company does not hold any Investment Property in its books of accounts, so fair valuation of investment property is not applicable.

3) The Company has not revalued any of its Property, Plant & Equipment in the current year & last year.

4) The company has not granted any loans or advances to promoters, directors, KMP's and the related parties that are repayable on demand or without specifying any terms or period of repayment

5) No proceedings have been initiated or pending against the company under the Benami Transactions (Prohibition) Act,1988.

6) Company is not having any transaction with the Companies struck off under the Section 248 of the Companies Act 2013 or Section 560 of the Companies Act 1956 except as below:

S. No.	Name of Struck off Company	Nature of Transactions Struck-off Company	Balance O/s in Lacs	Relation ship with Struck-off Company
1	SAMPAT ESTATE PVT LTD	Shares held in the company	0.11	Shareholder of the Company
2	MASU INTERNATIONAL LIMITED	Shares held in the company	0.22	Shareholder of the Company

7) There are no charges or satisfaction which are to be registered with ROC beyond statutory period.

8) The company has not been declared as a wilful defaulter by any bank or financial institution or any other lender.

9) There is no working capital loan availed by the company hence submission of Quarterly returns is not applicable to the company with regard to working capital limits

10) The provisions of clause (87) of section 2 of the Act read with the Companies (Restriction on number of Layers) Rules, 2017 are not applicable to the company as per Section 2(45) of the Companies Act,2013.

11) The Company have not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that the Intermediary shall:
a) 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
(b) Provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries

12) The Company have not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding
(whether recorded in writing or otherwise) that the Company shall:
(a) Directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party
(Ultimate Beneficiaries) or
(b) Provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries

13) The company and its Associate does not have any transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessment under the Income Tax Act, 1961

14) The company has not traded or invested in Cyrpto Currency or Virtual Currency during the financial year.

15) There were no scheme of Arrangements approved by the competent authority during the year in terms of section 230 to 237 of the Companies Act, 2013.

16) Performance Ratio

Ratio	Numerator	Denominator	FY 2025-26	FY 2024-25	% Variance	Reason for Variance
Current ratio	Current Assets	Current Liabilities	47.20	74.29	-36.46%	Due to increase in in Current Liabilities
Debt-equity ratio	Paid-up debt capital (Long term borrowings+Short term borrowings)	Shareholder's Equity (Total Equity)	NA	-	-	NA
Debt service coverage ratio	(Profit After Tax + Interest + Depreciation + Loss/(Gain) on Sale of Property Plant & Equipment)	Finance Costs + lease payments+Scheduled principal repayments of long term borrowings	NA	NA	-	NA
Return on equity ratio	Loss for the year	Average Shareholder's Equity	-5.61%	-9.91%	-43.35%	Due to reduction in Losses
Inventory turnover ratio	Revenue from operations	Average Inventory	NA	NA	NA	NA
Trade receivables turnover ratio	Revenue from operations	Average trade receivables	0.76	0.94	(0.20)	Due to Decrease in Turnover
Trade payables turnover ratio	Total Purchases (for Material Consumed) + Other Expenses (excluding non-cash item)	Average Trade Payables	70.82	N.A.	100%	Due to Increases in Trade payable
Net capital turnover ratio	Revenue from operations	Working Capital	7.18%	10.17%	-29%	Due to Decrease in Turnover
Net profit ratio	Loss for the year	Revenue from operations	-86.19%	-111.43%	-22.65%	NA
Return on capital employed	Earning before interest and taxes	Capital Employed = (Net Worth + Total Debts + Deferred Tax Liabilities)	-5.83%	-10.10%	-42.27%	Due to decrease in loss for year
Return on Investment	Income from Investment	Average Investment	NIL	NIL	NA	NA

Note No. 2.26

Recent accounting pronouncements:

Ministry of Corporate Affairs ("MCA") vide notification dated 7th May, 2025 and 13th August 2025 notified the Companies (Indian Accounting Standards) Amendments Rules, 2025 and Companies (Indian Accounting Standards) Second Amendments Rules, 2025, respectively, which amended/notified certain Indian Accounting Standards and are effective for annual reporting periods beginning on or after 1st April, 2025

A. Ind AS 21 - The Effects of Changes in Foreign Exchange Rates

Amendment is made to help entities to determine whether a currency is exchangeable into another currency and which spot rate to use when it is not.

B. Ind AS 1- Presentation of Financial Statement

The amendment relates to classification of liabilities as current or non-current and non-current liabilities with covenants. In the context of classifying a liability as current, it removes the requirement of existence of a right to defer settlement for at least 12 months after the reporting date and instead requires that the said right should exist on the reporting date and have substance. The amendment also introduces guidance on classification of liabilities with covenants.

C. Ind AS 7, Statement of Cash Flows and Ind AS 107, Financial Instruments: Disclosures

The amendment requires to inform users of financial statements of the existence of supplier finance arrangements and explain the nature of the arrangements, the carrying amount of liabilities and the range of payment due dates. Ind AS 107 has been amended to add supplier finance arrangements as a factor that may cause concentration of liquidity risk.

D. Ind AS 12, Income Tax - International Tax Reform – Pillar Two Model Rules

The amendment introduces:

i) A mandatory temporary exemption to the accounting of deferred taxes arising from the jurisdictional implementation of the Pillar Two model rules.

ii) Disclosure requirements for affected entities to help users of financial statements better understand an entity's exposure to Pillar Two income taxes arising from that legislation.

These above amendments are not having any impact on the financial statements of the company.

Note No. 2.27

Figures for the previous years have been regrouped/reclassified wherever necessary, to conform to current period's classification.

For S. K. Mehta & Co.
Chartered Accountants
(Firm Reg. No.000478N)

Sd/-
CA Jayant Kumar
Partner
Membership No. 518718

For and on behalf of
Trinity League India Limited

Sd/-
Devinder Kumar Jain
Managing Director
DIN 00437646

Sd/-
Madhulika Jain
Director
DIN 00437683

Place: Noida
Date : 29th May 2026

Sd/-
Gaurav Bajpai
Company Secretary
(M. No. A54682)

Sd/-
Summiti Jain
Chief Financial Officer

CORPORATE INFORMATION AND MATERIAL ACCOUNTING POLICIES

CORPORATE INFORMATION

TRINITY LEAGUE INDIA LIMITED is a public company domiciled in India and is incorporated under the provisions of the Companies Act applicable in India. The shares of the company are listed. The registered office of the company is located at **A-23 Mandakini Enclave, Alaknanda, GK-II, New Delhi-110019.**

The company is in the business of rendering financial advisory services, investment advisory services, insurance related risk, management services and management consultancy services, and to carry out valuation certification of loss assessment for assets of various kinds.

Note: 1- MATERIAL ACCOUNTING POLICIES

1. Basis of Preparation of Standalone Financial Statements

The Standalone Financial Statements are prepared in accordance with Indian Accounting Standards (Ind AS) notified under Section 133 of the Companies Act, 2013 (the Act) read with [Companies (Indian Accounting Standards) Rules,] and other relevant provisions of the Act, as amended from time to time.

The Standalone Financial Statements have been prepared on a historical cost basis except for certain assets which are valued at Fair Value.

The standalone financial statements are presented in Indian Rupees ('INR') which is company functional currency and all values are rounded to the nearest Lacs rupees only, except otherwise indicated.

The Financial Statements were adopted and approved by the Board of Directors in their meeting held on 29th May, 2026.

2. Revenue Recognition

a) Sales of Services
Revenue from sale of services is accounted on the basis of billing to customers and includes unbilled revenue accrued up to the end of the accounting period.

b) Interest
Interest income is recognized on Effective Rate of Return (ERR) method taking into account the amount outstanding and interest rate applicable.

3. Property, Plant & Equipment

Property, Plant & Equipment are carried at cost less depreciation / amortization and impairment loss, if any. The cost of fixed assets includes cost of acquisition and directly attributable cost for bringing the assets in an operational condition for their intended use

Subsequent expenditure is recognized in the carrying amount of asset when it is probable that future economic benefit deriving from the cost incurred will flow to the company and the cost of the item can be measured reliably.

4. Depreciation

(i) Depreciation on Property, plant & equipment) (PPE) has been charged on pro-rata basis using straight line method based on useful life specified in Schedule II of the Companies Act 2013.

(ii) PPE items individually costing up to Rs 5,000/- are being fully depreciated in the year of acquisition.

5. Employee Benefits

Retirement benefits are accounted for as and when the liability becomes due for payment.
Short term employee benefit obligations are measured on undiscounted basis and are expensed as the related services is provided.

6. Taxation

a) Current Tax
Provision for taxation is ascertained on the basis of assessable profits computed in accordance with the provisions of Income Tax Act, 1961.

b) Deferred Tax

Deferred Income Tax (expense or credit) is recognized for the current year temporary differences between carrying amount of an asset or liability in the balance sheet and its tax base.
Deferred Tax Assets in respect of unabsorbed depreciation and tax losses are recognized to the extent it is probable that future taxable profit will be available against which they can be utilized. However, in case of other items, recognition is done on the basis of reasonable certainty.
Deferred Tax assets and liabilities are measured using the tax rates and the tax laws that have been enacted or substantially enacted at the balance sheet date.

7. Financial instruments

a) **Financial assets:** All financial assets are recognized initially at fair value and subsequently measured at amortized cost except for Investment in equity shares are measured at fair value through other comprehensive income. Classification is made as initial recognition/transition and is irrecoverable.

b) **Financial Liabilities:** All financial liabilities are recognized initially at fair value and subsequently measured at amortized cost.

c) **De-recognition:** Financial assets are derecognized when right to receive cash flow from the assets expired or at transfer of the financial assets and transfer qualify for de-recognition.

Financial liability is derecognized when the obligation under the liability is discharged or expires.

8) Impairment of Property, Plant & Equipment

The carrying amount of the property, plant & equipment are reviewed at each reporting date to determine whether there is any indication of impairment considering the provisions of Ind AS 36 'Impairment of Assets'.

Property, Plant & Equipment are treated as impaired, when carrying cost of assets exceeds its estimated recoverable amount. An impaired loss is charged to Statement of Profit and Loss in the year in which an asset is identified as impaired. The impairment loss recognized in prior accounting periods are assessed at each reporting date for any indication that loss has been decreased or no longer exists and such loss is reversed if there has been change in the estimates used to determine the recoverable amount. An impairment loss is reversed only to the extent that assets carrying cost does not exceed the carrying cost that would have been determined, net of accumulated depreciation / amortization, if no impairment loss had been recognized.

9) Borrowing Cost

Borrowing cost that are directly attributable to acquisition/construction of qualifying assets are capitalised as part of cost of such asset until such time the assets are substantially ready for its intended use. Qualifying assets are assets which necessarily take substantial period of time to get ready for their intended use.

Other borrowing costs are recognized as an expense in the year in which they are incurred.

10) Provisions, Contingent Liabilities and Contingent Assets

A provision is recognised when the Company has a present obligation as a result of a past event and it is probable that an outflow of resources will be required to settle the obligation and in respect of which a reliable estimate can be made. Provisions are determined based on management estimate required to settle the obligation at the balance sheet date.

Contingent liabilities are possible obligations that arise from past events and whose existence will be confirmed by the occurrence or non-occurrence of one or more future events not wholly within the control of the company. Where it is not probable that an outflow of economic benefits will be required or the amount cannot be estimated reliability, the obligation is disclosed as contingent liability unless possibility of economic benefit is remote.

Contingent assets are possible assets that arise from past events and whose existence 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. Contingent assets are disclosed in the financial statements when inflow of economic benefits is probable on the basis of judgement of management.

11) Statement Of Cash Flows

Statement of Cash Flows is prepared in accordance with the indirect method prescribed in Indian Accounting Standard (Ind AS) – 7 on 'Statement of Cash Flows'.

12) Impairment of Financial Assets

Provision for impairment of financial assets is recognized based on the recovery analysis performed by the Company for individual financial asset. On establishment of unrealizability, these are written off.

Further, the Company applies Expected Credit Loss (ECL) model for measurement and recognition of impairment loss on the financial assets that are measured at amortized cost. For Trade Receivables (excluding government parties), the Company applies 'Simplified Approach' which requires expected lifetime losses to be recognised from initial recognition of the receivables. As a practical expedient, the Company uses a provision matrix to determine impairment loss allowance on portfolio of its trade receivables. The provision matrix is based on its historically observed default rates over the expected life of the trade receivables and is adjusted for forward-looking estimates. At every reporting date, the historical observed default rates are updated and changes in the forward-looking estimates are analysed.

INDEPENDENT AUDITOR'S REPORT
Report on the audit of the Consolidated financial statements

To
The Members,
Trinity League India Limited

Opinion

We have audited the accompanying consolidated financial statements of Trinity League India Limited ("the Company"), and its Associate which comprise of the Consolidated Balance Sheet as at March 31, 2026, the Consolidated Statement of Profit and Loss (including other comprehensive income), Consolidated statement of Cash Flows, Consolidated Statement of Changes in Equity for the year then ended on that date, and notes to the consolidated financial statements, including a summary of material accounting policies and other explanatory information (hereinafter referred to as the "consolidated financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Consolidated Financial Statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under Section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, ("Ind AS") and other accounting principles generally accepted in India, of the consolidated state of affairs of the Company and its associate as at 31st March, 2026 and its consolidated loss including other comprehensive income, consolidated changes in equity and its consolidated cash flows for the year ended on that date.

Basis for opinion

We conducted our audit of consolidated financial statements in accordance with the Standards on Auditing ("SAs") as specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the consolidated financial statements section of our report. We are independent of the Company and its associate 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 consolidated 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 ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the consolidated financial statements.

Key Audit Matters

Key audit matters are those that, in our professional judgement, were of most significance in our audit of the consolidated financial statements of the current period. These matters were addressed in the context of our audit of the consolidated financial statements as a whole, and in forming our opinion thereon, and we do not provide opinion on these matters. Since the company and its associate operations are limited, we have not determined any key audit matters for reporting.

Information Other than the Consolidated Financial Statements and Auditor's 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 Annual Report but does not include the consolidated financial statements and our auditor's report thereon which is expected to be made available to us after the date of this Auditor's report.
Our opinion on the consolidated financial statements does not cover the other information and we do not and will not express any form of assurance conclusion thereon

In connection with our audit of the consolidated financial statements, our responsibility is to read the other information when it becomes available and, in doing so, consider whether such other information is materially inconsistent with the consolidated financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

When we read the other information, if we conclude that there is a material misstatement therein, we are required to communicate the matter to those charged with governance and take appropriate action thereon.

Management Responsibilities for the consolidated financial statements

The Company and its Associate company Board of Directors are responsible for the matters stated in section 134(5) of the Act with respect to the preparation and presentation of these consolidated financial statements that give a true and fair view of the consolidated financial position, consolidated financial performance including other comprehensive income, consolidated cash flow and consolidated statement of changes in equity of the Company in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards specified under section 133 of the Act. The Board of Directors of the company and its associate are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and its associate for preventing and detecting frauds and other irregularities; selection and application of appropriate implementation and maintenance of 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 consolidated financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of the preparation of the consolidated financial statements by the Director of the Company and its associate company, as aforesaid.

In preparing the consolidated financial statements, Board of Director of the company and its associate are responsible for assessing the ability of Company and its associate 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 of the company and its associate are also responsible for overseeing the financial reporting process of the Company and its associate.

Auditor’s responsibilities for the audit of the consolidated financial statements

Our objectives are to obtain reasonable assurance about whether the consolidated 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 consolidated 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 consolidated 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 Act, we are also responsible for expressing our opinion on whether the Company and its Associate 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 ability pf the company and its associate 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 consolidated 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 and its associate to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

- Obtain sufficient appropriate audit evidence regarding the financial information of the entity or business activities within the Company and its associate to express an opinion on the Consolidated Financial Statements. We are responsible for the direction, supervision and performance of the audit of the consolidated financial statements of such entity included in the consolidated financial statements of which we are the independent auditor. For the other entity included in the Consolidated Financial Statements, which have been audited by other auditor, such other auditor remains responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

Materiality is the magnitude of misstatements in the consolidated financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the consolidated financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the consolidated financial statements.

We communicate with those charged with governance of Company and such other entity included in the consolidated financial statements of which we are independent auditor 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 consolidated financial statements for the financial year ended March 31, 2026 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

Other Matter

The accompanying consolidated financial statement includes the audited financial statements and other financial information, in respect of an associate whose financial statement /information reflects company share of net profit/ (loss) and total comprehensive income of NIL for the year ended 31st March, 2026, as considered in the statement which have been audited by their respective independent auditor. The independent auditor’s report on the financial statement / financial information of the entity have been furnished to us by the management and our opinion on the Consolidated Financial Statement, in so far as it relates to the amounts and disclosures included in respect of the Associate, is based solely on the report of the other auditor and procedure performed by us as stated in paragraph above.

Our opinion on the consolidated financial statement and our report on the other legal and regulatory Requirements below, is not modified in respect of the above matters with respect to our reliance on the work done and the report of the other auditor as referred above.

Report on other legal and regulatory requirements

1) As required by paragraph 3(xxi) of the Companies (Auditor’s Report) Order, 2020 (“the Order”) issued by the Central Government of India in terms of Section 143(11) of the Act.
   We report that there are no qualification or adverse remarks included in CARO report in respect of standalone financial statements of the Company which are included in these Consolidated Financial Statements.

   In respect of associate, there is no qualification or adverse remarks in the CARO report of the Associate Company which is audited by the other auditor.

2) As required by Section 143(3) of the Act, based on our audit and on the consideration of report of the other auditor on separate financial statements/ information, as states above in the ‘other matters’ paragraph we report, to the extent applicable, 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 of the aforesaid consolidated financial statements.

b) In our opinion, proper books of account as required by law relating to preparation of the aforesaid consolidation of the financial statement have been kept so far as it appears from our examination of those books and report of the other auditor.

c) The consolidated balance sheet, the consolidated statement of profit and loss including other comprehensive income, the consolidated statement of cash flows and the consolidated statement of changes in equity dealt with by this Report are in agreement with the account maintained for the purpose of the consolidated financial statements.

d) In our opinion, the aforesaid consolidated financial statements comply with the Indian Accounting Standards specified under Section 133 of the Act.

e) On the basis of the written representations received from the directors of the Company as on March 31, 2026 taken on record by the Board of Directors of the Company and the report of the statutory auditor who are appointed under section 139 of the Act, of associate, none of the directors of the Company and its associate is disqualified as on March 31, 2026 from being appointed as a director in terms of Section 164 (2) of the Act.

f) With respect to the adequacy and the operating effectiveness of the internal financial controls over financial reporting with reference to these consolidated financial statements of the Company and its associate, refer to our separate Report in “Annexure A”.

g) In our opinion and based on the consideration of the report of the other statutory auditor of the associate, as no managerial remuneration for the year ended 31st March, 2026 has been paid / provided by the company and its associate to their director, provisions of section 197 relating to managerial remuneration is not applicable.

h) 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 and based on the consideration of the report of the other auditor on separate consolidated financial statements of the associate as stated in ‘Other Matter’ paragraph:

(i) The Consolidated financial statement has disclosed the impact of pending litigations on its consolidated financial position of the company and its associate in the Note No. 2.20 of consolidated Financial Statements.

(ii) The company and its associate company do not have any foreseeable losses on long-term contracts including for derivative contracts, if any, in respect of which any provision is required to be made under the applicable law and Indian Accounting Standards.

(iii) There were no amounts which were required to be transferred during the year to the Investor Education and Protection Fund by the company and its associate

(iv) (a) The respective Managements of the Holding Company and its Associate which are companies incorporated in India, whose financial statements have been audited under the Act, have represented to us and the other auditors of such subsidiaries and its joint ventures that, to the best of their knowledge and belief, , no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Holding Company or Associate to or in any other person(s) or entity(ies), including foreign entities (“Intermediaries”), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on bhalf of the Holding Company or Associate (“Ultimate Beneficiaries”) or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

(b) The respective Managements of the Holding Company and its Associate whose financial statements have been audited under the Act, have represented to us and the other auditor of such Associate that to the best of their knowledge and belief, no funds have been received by the Holding Company or any of Associate from any person(s) or entity(ies), including foreign entities (“Funding Parties”), with the understanding, whether recorded in writing or otherwise, that the Holding Company or any of Associate shall directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

(c) Based on the audit procedures that have been considered reasonable and appropriate in the circumstances performed by us and that performed by the auditor of the Associate which are companies incorporated in India whose financial statements have been audited under the Act, nothing has come to our or other auditors' notice that has caused us or other auditors to believe that the representations under sub-clause (i) and (ii) of Rule 11(e) contain any material misstatement.

(v) The Company and its Associate has not declared or paid any dividend during the current year.

(vi) Based on our examination which included test checks, and the auditor report of Associate Company, the company and its associate has used an accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. Further, during the course of our audit we and auditor of associate company did not come across any instance of audit trail feature being tampered with and audit trail has been preserved by the company and its associate company as per statutory requirements for record retention.

For S. K. Mehta & Co.
Chartered Accountants
Firm Reg. No. 000478N

Sd/-
CA Jayant Kumar
(Partner)
M. No. 518718
UDIN: 26518718KWLJWM7391

Date: May 29, 2026
Place: Noida

Annexure A to the Independent Auditors' Report on the Consolidated financial statements

[Annexure to the Independent Auditor's Report referred to in paragraph under the heading "Report on other legal and regulatory requirements" of our report of even date on the consolidated financial statements of Trinity League India Limited for year ended March 31, 2026.]

Report on the Internal Financial Controls with reference to consolidated financial statements under Clause (i) of Sub- section 3 of Section 143 of the Companies Act, 2013 ("the Act")

In conjunction with our audit of the Consolidated Financial Statements of Trinity League India Limited as of and for the year ended March 31, 2026, we have audited the internal financial controls over financial reporting of Trinity League India Limited (hereinafter referred to as the "Company"), as of that date

Management's Responsibility for Internal Financial Controls

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

Auditors' Responsibility

Our responsibility is to express an opinion on the Company internal financial controls over financial reporting with reference to these Consolidated Financial Statements based on our audit. We conducted our audit in accordance with the Guidance Note and the Standards on Auditing, both, issued by Institute of Chartered Accountants of India, and deemed to be prescribed under Section 143(10) of the Act, 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 with reference to these Consolidated Financial Statements was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting with reference to these Consolidated Financial Statements and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting with reference to these Consolidated Financial Statements, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditors' judgement, including the assessment of the risks of material misstatement of the consolidated 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 internal financial controls system over financial reporting with reference to these Consolidated Financial Statements.

Meaning of Internal Financial Controls with reference to these consolidated financial statements

A company's internal financial control over financial reporting with reference to these Consolidated Financial Statements is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of consolidated financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting with reference to these Consolidated Financial Statements includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the Company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of consolidated financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the Company are being made only in accordance with authorisations of management and directors of the Company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the Company's assets that could have a material effect on the consolidated financial statements.

Inherent Limitations of Internal Financial Controls with reference to these consolidated financial statements

Because of the inherent limitations of internal financial controls over financial reporting with reference to these Consolidated Financial Statements, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting with reference to these Consolidated Financial Statements to future periods are subject to the risk that the internal financial control over financial reporting with reference to these Consolidated Financial Statements 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, to the best of our information and according to the explanations given to us, the Company have, in all material respects, an adequate internal financial controls with reference to these consolidated financial statement and such internal financial controls with reference to these consolidated financial statement were operating effectively as at 31st March, 2026, 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.

Other Matters

Based on consideration of report of auditor of Associate Company, reporting under Section 143(3)(i) of the Act on the adequacy and operating effectiveness of the internal financial controls with reference to Financial Statements is not applicable to associate company

For S. K. Mehta & Co.
Chartered Accountants
Firm Reg. No. 000478N

Sd/-
CA Jayant Kumar
(Partner)
M. No. 518718
UDIN: 26518718KWLJWM7391

Date: May 29, 2026
Place: Noida

TRINITY LEAGUE INDIA LIMITED
CIN : L93000DL1988PLC031953
CONSOLIDATED BALANCE SHEET AS AT MARCH 31, 2026

(INR in Lacs)

	Particulars	Note	As at 31.03.2026	As at 31.03.2025
	ASSETS			
(I)	**Non-Current Assets**			
	(A) Property, Plant & Equipment	2.1	11.71	16.66
	(B) Investments accounted for using the Equity Method	2.2	-	-
	(C) Deferred tax Assets (Net)	2.3	2.56	2.56
	(D) Other Non-Current Assets	2.4	3.57	3.57
	Sub Total		**17.84**	**22.79**
(II)	**Current Assets**			
	(A) Financial Assets			
	(i) Trade Receivables	2.5	19.44	28.19
	(ii) Cash and Cash Equivalents	2.6	1.38	3.06
	(iii) Loans & Advances	2.7	234.28	227.70
	(B) Other Current Assets	2.8	1.27	6.13
	Sub Total		**256.37**	**265.08**
	TOTAL		**274.21**	**287.87**
	EQUITY AND LIABILITIES			
(I)	**Equity**			
	(A) Equity Share Capital	2.9	791.69	791.69
	(B) Other Equity	2.10	(522.91)	(507.39)
	Sub Total		**268.78**	**284.30**
(II)	**Liabilities**			
	Current Liabilities			
	(A) Financial Liabilities			
	(ii) Trade Payables	2.11		
	(a) Total outstanding dues of micro enterprises & small enterprises		-	-
	(b) Total outstanding dues of creditors other than micro enterprises & small enterprises		0.61	-
	(i) Other Financial Liabilities	2.12	3.22	2.42
	(B) Other Current Liabilities	2.13	1.60	1.15
	Sub Total		**5.43**	**3.57**
	TOTAL		**274.21**	**287.87**

Material Accounting Policy Information 1
Notes on Accounts 2
Notes referred above form an integral part of the Balance Sheet
As per our report of even date attached

For S. K. Mehta & Co.
Chartered Accountants
(Firm Reg. No.000478N)

For and on behalf of
Trinity League India Limited

Sd/-
CA Jayant Kumar
Partner
Membership No. 518718

Sd/-
Devinder Kumar Jain
Managing Director
DIN 00437646

Sd/-
Madhulika Jain
Director
DIN 00437683

Place: Noida
Date : May 29, 2026

Sd/-
Gaurav Bajpai
Company Secretary
(M. No. A54682)

Sd/-
Summiti Jain
Chief Financial Officer

TRINITY LEAGUE INDIA LIMITED
CIN : L93000DL1988PLC031953
CONSOLIDATED STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED MARCH 31, 2026

(INR in Lacs)

Particulars	Note	Year Ended 31.03.2026	Year Ended 31.03.2025
INCOME			
Revenue from Operations	2.14	18.01	26.60
Other Income	2.15	17.91	21.14
Total Income		**35.92**	**47.74**
EXPENSES			
Employee Benefits Expense	2.16	20.79	21.21
Finance Cost	2.17	-	-
Depreciation		3.80	5.28
Other expenses	2.18	26.85	12.79
Total Expenses		**51.44**	**39.28**
Loss Before Tax		**(15.52)**	**8.46**
Share of Loss in Associates		**-**	**(38.08)**
Loss Before Tax		**(15.52)**	**(29.62)**
Tax Expense:			
Current Tax		-	**1.18**
Deferred Tax		**-**	**-**
		-	**1.18**
Loss for the year		**(15.52)**	**(30.80)**
Other Comprehensive Income			
i) Items that will not be reclassified to profit or loss(Net of Taxes)		-	-
ii) Items that will be reclassified to profit or loss(Net of Taxes)		-	-
Total Comprehensive Income for the year (Comprising Profit/(Loss) and Other Comprehensive Income for the year)		**(15.52)**	**(30.80)**
Earning per Equity Share (Par Value of Rs. 10/ each)	2.19		
(i) Basic		**(0.20)**	**(0.39)**
(ii) Diluted		**(0.20)**	**(0.39)**

Material Accounting Policy Information 1
Notes on Accounts 2
Notes referred above form an integral part of the Statement of Profit and Loss
As per our report of even date attached

For S. K. Mehta & Co.
Chartered Accountants
(Firm Reg. No.000478N)

Sd/-
CA Jayant Kumar
Partner
Membership No. 518718

For and on behalf of
Trinity League India Limited

Sd/-
Devinder Kumar Jain
Managing Director
DIN 00437646

Sd/-
Madhulika Jain
Director
DIN 00437683

Sd/-
Gaurav Bajpai
Company Secretary
(M. No. A54682)

Sd/-
Summiti Jain
Chief Financial Officer

Place: Noida
Date : May 29, 2026

TRINITY LEAGUE INDIA LIMITED
CIN : L93000DL1988PLC031953
CONSOLIDATED STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST MARCH, 2026

(INR in Lacs)

S No.	PARTICULARS	Year Ended 31.03.2026	Year Ended 31.03.2025
I	**CASH FLOW FROM OPERATING ACTIVITIES**		
	Net Loss as per Profit and Loss Account Before Tax	(15.52)	(29.62)
	ADD:		
	Depreciation	3.80	5.28
	Share of Net (Profit) / Loss in Associate	-	38.08
	Loss on sale of Property, Plant & Equipments (PPE)	0.07	-
	Provision for doubtful debts	5.00	-
	LESS:		
	Interest Income	(17.91)	(21.14)
	Operating Profit Before Working Capital Changes	**(24.56)**	**(7.39)**
	Adjustments for:		
	(Increase) / Decrease in Trade Receivables	8.75	(27.94)
	Increase / (Decrease) in Other Current Financial Liabilities	0.80	-
	(Increase) / Decrease in Other Current Assets	(0.14)	2.38
	Increase / (Decrease) in Other Trade Payable	0.61	-
	(Increase) / Decrease in Loans & Advances	(6.58)	19.96
	Increase / (Decrease) in Other Current Liabilities	0.45	(5.19)
	Cash flow from Operating Activities	**(20.67)**	**(18.18)**
	Income Tax (Paid) / Refund	-	(2.44)
	NET CASH USED IN OPERATING ACTIVITIES	**(20.67)**	**(20.62)**
II	**CASH FLOW FROM INVESTING ACTIVITIES**		
	Purchase of Property, Plant & Equipments (PPE)	(0.12)	-
	Sale of Property, Plant & Equipments (PPE)	1.20	-
	Interest Received	17.91	21.14
	NET CASH GENERATED FROM INVESTING ACTIVITIES	**18.99**	**21.14**
III	**CASH FLOW FROM FINANCING ACTIVITIES**	-	-
	NET CASH FLOW FROM FINANCING ACTIVITIES	**-**	**-**
IV	**NET CASH USED IN DURING THE YEAR (I+II+III)**	**(1.68)**	**0.52**
V	Cash and cash equivalents at the beginning of the year	3.06	2.54
VI	**CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR**	**1.38**	**3.06**

Note: The above Statement of Cash Flows has been prepared under the indirect method set out in Ind AS-7 "Statement of Cash Flows" notified under the The Companies Act , 2013

As per our Report of even date
For S. K. Mehta & Co.
Chartered Accountants
(Firm Reg. No.000478N)

For and on behalf of
Trinity League India Limited

Sd/-
CA Jayant Kumar
Partner
Membership No. 518718

Sd/-
Devinder Kumar Jain
Managing Director
DIN 00437646

Sd/-
Madhulika Jain
Director
DIN 00437683

Place: Noida
Date : May 29, 2026

Sd/-
Gaurav Bajpai
Company Secretary
(M. No. A54682)

Sd/-
Summiti Jain
Chief Financial Officer

TRINITY LEAGUE INDIA LIMITED
CONSOLIDATED STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED MARCH 31, 2026

a. Equity share capital **(INR in Lacs)**

Particulars	As at 31.03.2026 Amount	As at 31.03.2025 Amount
Balance at the beginning of the reporting period	791.69	791.69
Changes in equity share capital during the year	-	-
Balance at the end of the reporting period	**791.69**	**791.69**

b. Other Equity **(INR in Lacs)**

Particulars	Reserves & Surplus			Items of Other Comprehensive Income - fair Value of Equity through OCI	Total
	Retained earnings	Security Premium	Capital Reserve		
Balance at March 31, 2025	**(583.91)**	42.75	**33.77**	**-**	**(507.39)**
Loss for the year	(15.52)	-	-		(15.52)
Balance at March 31, 2026	**(599.42)**	**42.75**	**33.77**	**-**	**(522.91)**
Balance at April 1, 2024	**(553.11)**	**42.75**	**33.77**		**(476.59)**
Loss for the year	(30.80)	-	-	-	(30.80)
Balance at March 31, 2025	**(583.91)**	**42.75**	**33.77**	**-**	**(507.39)**

For S. K. Mehta & Co.
Chartered Accountants
(Firm Reg. No.000478N)

Sd/-
CA Jayant Kumar
Partner
Membership No. 518718

Place: Noida
Date : May 29, 2026

For and on behalf of
Trinity League India Limited

Sd/-
Devinder Kumar Jain
Director
DIN 00437646

Sd/-
Madhulika Jain
Director
DIN 00437683

Sd/-
Gaurav Bajpai
Company Secretary
(M. No. A54682)

Sd/-
Summiti Jain
Chief Financial Officer

TRINITY LEAGUE INDIA LIMITED
NOTES FORMING PART OF THE CONSOLIDATED FINANCIAL STATEMENTS

Note No. 2.1 : Property, Plant and Equipment (INR in Lacs)
FY 2025-26

Particulars	GROSS BLOCK				DEPRECIATION				NET BLOCK	
	As at 1st April, 2025	Additions during the year	Disposals/ Deductions/ Transfers / Reclassifications	As at 31st March, 2026	Depreciation as at 1st April, 2025	Depreciation during the year	Disposals/ Deductions/ Transfers / Reclassifications	Total Depreciation upto 31st March, 2026	AS AT 31st March, 2026	AS AT 31st March, 2025
Plant and Machinery	35.15	0.12	3.25	**32.02**	25.35	1.66	1.98	**25.03**	6.99	9.80
Vehicles	37.97	-	-	**37.97**	31.11	2.14	-	**33.25**	4.72	6.86
Office Equipments	1.25	-	-	**1.25**	1.25	-	-	**1.25**	-	-
Electrical Equipment	0.14	-	-	**0.14**	0.14	-	-	**0.14**	-	-
						-	-			
Total	**74.51**	**0.12**	**3.25**	**71.38**	**57.83**	**3.80**	**1.98**	**59.67**	**11.71**	**16.66**

Previous FY 2024-25 **(INR in Lacs)**

Particulars	GROSS BLOCK				DEPRECIATION				NET BLOCK	
	As at 1st April, 2024	Additions during the year	Disposals/ Deductions/ Transfers / Reclassifications	As at 31st March, 2025	Depreciation as at 1st April, 2024	Depreciation during the year	Disposals/ Deductions/ Transfers / Reclassifications	Total Depreciation upto 31st March, 2025	AS AT 31st March, 2025	AS AT 31st March, 2024
Plant and Machinery	35.15	-	-	35.15	23.19	2.16	-	25.35	9.80	11.96
Vehicles	37.97	-	-	37.97	27.99	3.12	-	31.11	6.86	9.98
Office Equipments	1.25	-	-	1.25	1.25	-	-	1.25	-	-
Electrical Equipment	0.14	-	-	0.14	0.14	-	-	0.14	-	-
						-	-			
Total	**74.51**	**-**	**-**	**74.51**	**52.57**	**5.28**	**-**	**57.85**	**16.66**	**21.94**

TRINITY LEAGUE INDIA LIMITED
NOTES FORMING PART OF THE CONSOLIDATED FINANCIAL STATEMENTS

(INR in Lacs)

PARTICULARS	As at 31.03.2026	As at 31.03.2025
Note No.2.2 - Investments accounted for using the Equity Method		
Equity Shares		
At Cost		
Investment in Associate Company		
Agrotech Risk Private Limited	-	-
(3523800 [Last Year 3523800] Equity Shares of INR 10 each)		
TOTAL	**-**	**-**
Note No. 2.3 - Deferred Tax Assets (Net)		
Deferred Tax Assets		
Related to Property, Plant & Equipment & Carried forward Losses	2.56	2.56
(Refer Note No. 2.25 Disclosure related to Income Tax.)		
TOTAL	**2.56**	**2.56**
Note No. 2.4- Other Non-Current Assets		
(Unsecured considered good)		
Advance Income Tax / TDS (Net of Provision for Taxes)	3.57	3.57
TOTAL	**3.57**	**3.57**
Note N0. 2.5 - Trade Receivables (At Amortised Cost)		
(Unsecured considered good)		
Trade Receivables- Related Parties	19.44	28.19
TOTAL	**19.44**	**28.19**

(INR in Lacs)

Trade Receivables Ageing as at 31st March 2026:	**Not Due**	**Outstanding for following periods from due date of payment**					
Particulars		**< 6 months**	**6 months - 1 year**	**1-2 year**	**2-3 year**	**> 3 year**	**Total**
Undisputed Trade receivables – considered good	-	19.44	-	-	-	-	**19.44**
Undisputed Trade Receivables – which have significant increase in credit risk	-	-	-	-	-	-	**-**
Undisputed Trade Receivables – credit impaired	-	-	-	-	-	-	**-**
Disputed Trade receivables – considered good	-	-	-	-	-	-	**-**
Disputed Trade Receivables – which have significant increase in credit risk	-	-	-	-	-	-	**-**
Disputed Trade Receivables – credit impaired	-	-	-	-	-	-	**-**
Total	**-**	**19.44**	**-**	**-**	**-**	**-**	**19.44**

Trade Receivables Ageing as at 31st March 2025:	**Not Due**	**Outstanding for following periods from due date of payment**					
Particulars		**< 6 months**	**6 months - 1 year**	**1-2 year**	**2-3 year**	**> 3 year**	**Total**
Undisputed Trade receivables – considered good	-	28.19	-	-	-	-	**28.19**
Undisputed Trade Receivables – which have significant increase in credit risk	-	-	-	-	-	-	**-**
Undisputed Trade Receivables – credit impaired	-	-	-	-	-	-	**-**
Disputed Trade receivables – considered good	-	-	-	-	-	-	**-**
Disputed Trade Receivables – which have significant increase in credit risk	-	-	-	-	-	-	**-**
Disputed Trade Receivables – credit impaired	-	-	-	-	-	-	**-**
Total	**-**	**28.19**	**-**	**-**	**-**	**-**	**28.19**

Note No.2.6 - Cash & Cash Equivalent		
Balance in Current Accounts	0.13	0.89
Cash -in hand	1.25	2.17
TOTAL	**1.38**	**3.06**
Note No. 2.7 - Loans & Advance		
(Unsecured considered good)		
Loans & Advances to Related Parties	234.28	227.70
TOTAL	**234.28**	**227.70**
Note No. 2.8 - Other Current Assets		
(Unsecured considered good unless otherwise stated)		
Advances Recoverable- Doubtful	5.00	5.00
Less: Provison for Doubtful Advances	(5.00)	-
	-	**5.00**
Advances Recoverable in cash or in kind	0.30	
Advance to Suppliers	0.02	0.04
Prepaid Expenses	-	0.11
GST Input	0.95	0.98
TOTAL	**1.27**	**6.13**

TRINITY LEAGUE INDIA LIMITED
NOTES FORMING PART OF THE CONSOLIDATED FINANCIAL STATEMENTS

Note No. 2.9 Share Capital

(INR in Lacs)

Particulars	As at 31 March, 2026		As at 31 March, 2025	
	Number of shares	(INR in Lacs)	Number of shares	(INR in Lacs)
Equity Share Capital				
(a) Authorised				
Equity shares of INR 10/- each.	25,000,000	2,500.00	25,000,000	2,500.00
				-
				-
(b) Issued, Subscribed and Fully Paid up				-
Equity shares of INR 10/- each.	7,916,900	791.69	7,916,900	791.69

Notes:

(i) Reconciliation of the number of equity shares:

Particulars	No. of Shares As at 31 March, 2026	No. of Shares As at 31 March, 2025
Equity shares of INR 10/- each.		
Opening Balance	7,916,900	7,916,900
Shares Issued	-	-
Shares bought back	-	-
Closing Balance	**7,916,900**	**7,916,900**

(ii) Terms/ Rights attached to Equity Shares

The Company has only one class of Equity Shares having par value of Rs. 10 each and is entitled to one vote per share. The dividend proposed by Board of Directors is subject to the approval of the 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 the remaining assets of the Company in proportion to the number of equity shares held.

(iii) Details of shareholders holding more than 5% shares:

Name of shareholders	As at 31 March, 2026		As at 31 March, 2025	
	Number of shares held	% holding in that class of shares	Number of shares held	% holding in that class of shares
Equity shares of INR 10/- each.				
Devinder Kumar Jain	3,288,600	41.54%	3,288,600	41.54%
Madhulika Jain	1,432,300	18.09%	1,432,300	18.09%
TOTAL	**4,720,900**	**59.63%**	**4,720,900**	**59.63%**

(iv) Details of Promoters holdings

Promoters Name	As at 31 March, 2026		As at 31 March, 2025		
	No. of Shares	% of Total Shares	No. of Shares	% of Total Shares	% of Change during the Year
Devinder Kumar Jain	3,288,600	41.54%	3,288,600	41.54%	0.00%
Madhulika Jain	1,432,300	18.09%	1,432,300	18.09%	0.00%
Akhilesh Jain	109,300	1.38%	109,300	1.38%	0.00%

(v)For the period of preceeding five years as on the Balance Sheet date:

a) Aggregate number and class of shares allotted as fully paid up pursuant to contract(s) without payment being received in cash	Nil
b) Aggregate number of shares allotted as fully paid up by way of bonus shares	Nil
c) Aggregate number and class of shares bought back	Nil

TRINITY LEAGUE INDIA LIMITED
NOTES FORMING PART OF THE CONSOLIDATED FINANCIAL STATEMENTS

(INR in Lacs)

PARTICULARS	AS At 31st March 2026	AS At 31st March 2025
NOTE NO.2.10 - Other Equity		
(A) Capital Reserve	33.77	33.77
(B)Security Premium		
Opening Balance	42.75	42.75
Add:Received During the year	-	-
Closing Balance	**42.75**	**42.75**
(C) Balance of Retained Earnings:		
Balance brought Forward from Last Year's Accounts	(583.91)	(553.11)
Add: Loss for the year	(15.52)	(30.80)
Closing Balance -	**(599.43)**	**(583.91)**
TOTAL- (A+B+C)	**(522.91)**	**(507.39)**

Nature and purpose of each reserve within equity:

a) Capital Reserve
This reserve represents the amount transfer on account of forfeited shares and same will utilised in accordance with the provisions of the Companies Act, 2013.

b) Securities premium
This reserve represents the premium received on issue of shares and same will be utilised in accordance with the provisions of the Companies Act, 2013.

c) Retained earnings
Retained earnings are the profits that Company has earned till date less transfers to general reserve dividends or other distributions paid to shareholders.

NOTE NO.2.11 - Trade Payables		
Trade Payables		
(a) Total outstanding dues of micro enterprises & small enterprises	-	-
(b) Total outstanding dues of creditors other than micro enterprises & small enterprises	0.61	-
TOTAL	**0.61**	**-**

Ageing of Trade Payables as on 31.03.2026 (INR in Lacs)

Particulars	Not Due	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
			Outstanding for following periods from due date of payment			
(i) MSME	-	-	-	-	-	-
(ii) Others	-	0.61	-	-	-	0.61
(iii) Disputed dues – MSME	-	-	-	-	-	-
(iv) Disputed dues – Others	-	-	-	-	-	-

Ageing of Trade Payables as on 31.03.2025

Particulars	Not Due	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
	Outstanding for following periods from due date of payment					
(i) MSME	-	-	-	-	-	-
(ii) Others	-	-	-	-		-
(iii) Disputed dues – MSME	-	-	-	-	-	-
(iv) Disputed dues – Others	-	-	-	-	-	-

NOTE NO.2.12 - Other Financial Liabilities		
Other Liabilities		
Expenses Payable	3.22	2.42
TOTAL	**3.22**	**2.42**
NOTE NO.2.13 - Other Liabilities		
Statutory Dues	1.60	1.15
TOTAL	**1.60**	**1.15**

TRINITY LEAGUE INDIA LIMITED
NOTES FORMING PART OF THE CONSOLIDATED FINANCIAL STATEMENTS

(INR in Lacs)

PARTICULARS	Year ending 31st March 2026	Year ending 31st March 2025
Note No.2.14 -Revenue From Operations		
Sales of Services	18.01	26.60
TOTAL	**18.01**	**26.60**
Note No.2.15 - Other Income		
Interest Income	17.91	21.14
TOTAL	**17.91**	**21.14**
Note No. 2.16 - Employee Benefits Expense		
Salary & other benefits	19.87	19.84
Employer Contribution to Provident & Other Funds	0.34	0.65
Director Sitting Fees	0.50	0.50
Staff Welfare	0.08	0.22
TOTAL	**20.79**	**21.21**
Note No. 2.18 - Other Expenses		
Legal, Professional & Consultancy Expenses	7.28	1.53
Research and Testing Expenses	3.46	-
Auditors' Remuneration - Statutory Audit / Limited Review	0.63	0.70
Advertisement expense	0.34	0.40
Loss on sale of PPE	0.07	-
Rent	0.12	0.12
Provision for Doubtful Debts	5.00	-
ROC Filling fees	0.19	0.05
Business Promotion	-	0.02
Printing & Stationery	0.04	0.05
Insurance Expense	0.11	0.40
Listing Fee	3.31	3.25
Travelling & Conveyance	1.79	1.36
Repair & Maintenances	-	0.05
Misc. Expense	4.51	4.86
TOTAL	**26.85**	**12.79**

TRINITY LEAGUE INDIA LIMITED
NOTES FORMING PART OF THE CONSOLIDATED FINANCIAL STATEMENTS
NOTE NO. 2.18

BASIS OF CONSOLIDATION

The Consolidated financial statements relate to Trinity League India Limited and one Associate.

a)Basis of Accounting :

i.The financial statement includes financial statement of One Associate in the consolidation is drawn up to the same reporting date as of the company.

ii.The Consolidated financial statement have been prepared in accordance with Indian Accounting Standard (AS) 110- 'Consolidated Financial Statement' notified under the Companies Act, 2013 and generally accepted accounting principles.

b)Principles of Consolidation:

The consolidated financial statements have been prepared as per following principles:

i.The financial statements of the Associate are combined by using Equity Method.

ii.The consolidated financial statements are prepared using uniform accounting policies for like transactions and other events in similar circumstances and are presented to the extent possible, in the same manner as the company's separate financial statements except as otherwise stated in the notes to accounts.

c)Details of One Associate company as on date considered in the financial statements are as follows:

Name of the company	Proportion(%) of shareholding as on 31.3.2026	Proportion(%) of shareholding as on 31.3.2025
Associate Company		
Agrotech Risk private Limited	50%	50%

d)Additional Information required under part II of the schedule III of the Companies Act, 2013 is as under:

(INR in Lacs)

Name of the Company	Preiod	Net Assets (Total assets minus Total liability)		Share in Profit or loss (Profit after tax)	
		% of consolidated net assets	Amount in Lakhs	% of consolidated profit or loss	Amount in Lakhs
Parent Co.	Current Year	100.00%	268.78	100.03%	(15.52)
	Previous Year	100.00%	284.30	96.24%	(29.64)
Agrotech Risk private Limited - Associates Company	Current Year	-10.58%	(28.44)	-11.94%	1.85
	Previous Year	-10.73%	(30.50)	218.89%	(67.42)
Eliminations	Current Year	10.58%	28.44	11.91%	(1.85)
	Previous Year	10.73%	30.50	215.13%	(66.26)
Total	Current Year	100.00%	268.78	100.00%	(15.52)
	Previous Year	100.00%	284.30	100.00%	(30.80)

Note: During the year ended March 31, 2026 & March 31, 2025 accounting of share of losses in the associate company is restricted to the extent of entity interest in the associate company.

TRINITY LEAGUE INDIA LIMITED
NOTES FORMING PART OF THE CONSOLIDATED FINANCIAL STATEMENTS

(INR in Lacs)

NOTE NO. 2.19 EARNING PER SHARE	**Year ended March 31, 2026**	**Year ended March 31, 2025**
Loss for the year	(15.52)	(30.80)
Weighted Average number of Equity Shares outstanding during the year	7,916,900	7,916,900
Earning Per Share - Basic & Diluted (Rs.)	**(0.20)**	**(0.39)**
Face value per share (Rs.)	**10.00**	**10.00**

(INR in Lacs)

	NOTE NO. 2.20 CONTINGENT LIABILITIES & CAPITAL COMMITMENTS	**Year ended March 31, 2026**	**Year ended March 31, 2025**
1	**Contingent Liabilities:**		
	Claim against the company not acknowledged as debts.	NIL	NIL
2	Capital Commitments	NIL	NIL

TRINITY LEAGUE INDIA LIMITED
NOTES FORMING PART OF THE CONSOLIDATED FINANCIAL STATEMENTS

NOTE NO. 2.21 RELATED PARTY DISCLOSURES
Related party disclosure, as required by Ind AS 24, is as below:

(a) List of Related Parties

(i) **Associate Company**
Agrotech Risk Private Limited

(ii) **A) 'Key Managerial Personnel:**

Mr.Gaurav Bajpai	Company Secretary
Mr. Devinder Kumar Jain	Managing Director
Mr. Neeraj Jha	Non Executive and Independent Director
Mrs. Madhulika Jain	Non Executive Director
Mr. Shashank Chandok	Non Executive and Independent Director
Mrs. Summiti Jain	Chief Financial Officer

(iii) **Enterprises over which KMP and their relatives are able to exercise significant influence**
MDAH Global Limited - Earlier Known As 'Trinity General Insurance Company Limited
Trinity Global Enterprises Limited
Trinity Reinsurance Brokers Limited

(b) The following transactions were carried out with related parties : **(INR in Lacs)**

Particulars	31.03.2026	31.03.2025
Mr.Gaurav Bajpai (Company Secretary)	14.21	12.71
Agrotech Risk Private Limited (Sales- Business Support Services)	-	0.50
Agrotech Risk Private Limited (Interest Income)	16.92	6.08
Trinity Global Enterprise Ltd. (Sales Business Support Services)	-	26.10
Trinity Reinsurance Brokers Limited- (Sale of Services)	18.00	-
Trinity Global Enterprise Ltd. (Interest Income)	0.83	14.90
MDAH Global Limited - Earlier Known As 'Trinity General Insurance Company Limited (Expenses)	0.12	0.12
Neeraj Jha- Sitting fees paid to Non Executive Director's	0.25	0.25
Shashank Chandhok- Sitting fees paid to Non Executive Director's	0.25	0.25

(c) Closing Balances of related parties **(INR in Lacs)**

Particulars	31.03.2026	31.03.2025
Remuneration Payable	2.16	1.35
Trinity Global Enterprises Limited (Loans /Advances Given)	9.18	54.71
Mr. Neeraj Jha- Sitting Fee payable	0.25	0.25
Mr. Shashank Chandok- Sitting Fee payable	0.25	0.25
Agrotech Risk Private Limited (Loans /Advances Given)	225.10	172.99
Trinity Global Enterprises Limited (Trade Receivable)	-	28.19
Trinity Reinsurance Brokers Limited (Trade Receivable)	19.44	-

Notes:-
(i) The transactions with related parties are made on terms equivalent to those that prevail in arm’s length transactions. This assessment is undertaken each financial year through examining the financial position of the related party and the market in which the related party operates. Outstanding balances at the year end are unsecured.

2.22- Disclosures in respect of Indian Accounting Standard (Ind AS) 107 "Financial Instruments: Disclosure"

2.22.- (A) Financial Instruments

(i) Financial Instruments by Categories

The carrying values of financial instruments by categories are as follows:

(Rs. in Lakhs)

Particulars	As at 31st March, 2026	As at 31st March, 2025
	Amortized cost	**Amortized cost**
Financial Assets:		
Investments accounted for using the Equity Method (Refer Note 2.2)	-	-
Trade Receivables (Refer Note 2.5)	19.44	28.19
Cash and cash equivalents (Refer Note 2.6)	1.38	3.06
Loans & Advances (Refer Note 2.7)	234.28	227.70
Total	**255.10**	**258.95**

Financial Liabilities:

Trade Payable- (Refer Note 2.11)	0.61	-
Other Financial Liabilities- (Refer Note 2.12)	3.22	2.42
Total	**3.83**	**2.42**

(ii) Fair Value Hierarchy

All financial assets and liabilities measured at amortised cost.

(iii) Fair Value of Financial Assets & Financial Liabilites.

Considering the short term nature of Fiannacial Assets & Financial Liabilities fare value are equal to amortised cost

TRINITY LEAGUE INDIA LIMITED
NOTES FORMING PART OF THE CONSOLIDATED FINANCIAL STATEMENTS

Note - 2.22
Financial instruments – Fair values and risk management
A. Accounting classification and fair values
Following is the comparision by class of the carrying amounts and fair value of financial instruments measurement hierarchy:

The management assessed that fair value of Trade Receivables,Loan Given, Cash and cash Equivalents, Bank Balances,Other Financial Assets, Other Financial Liabilities approximate their carrying amounts.

B. Financial risk management
The Company has exposure to the following risks arising from financial instruments:
▪ Credit risk ;
▪ Liquidity risk ; and
▪ Market risk

i. Risk management framework
The Company's board of directors has overall responsibility for the establishment and oversight of the Company's risk management framework. The Company manages cash resources, borrowing strategies, and ensures compliance with market risk limits and policies.

Risk management policies and systems are reviewed regularly to reflect changes in market conditions and the Company's activities.

The audit committee oversees compliance with the company's risk management policies and reviews the adequacy of the risk management framework in relation to the risks faced by the Company.

ii. Credit risk
Credit risk is the risk of financial loss to the Company if a counterparty to a financial instrument fails to meet its contractual obligations, and arises principally from the Company's receivables from customers and investments in debt securities.

Cash and other bank balances
The company maintains its Cash and cash equivalents and Bank deposits with banks with good past track record and high quality credit rating and also reviews their credit-worthiness on an on-going basis.

Trade receivables
Credit risk is managed through credit approvals, ongoing credit evaluations of its customers' financial condition and monitoring the creditworthiness of its customers.

TRINITY LEAGUE INDIA LIMITED
NOTES FORMING PART OF THE CONSOLIDATED FINANCIAL STATEMENTS

Note No. 2.23 FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES

1 **Financial risk factors**

The Company's activities expose it to a variety of financial risks: market risk, credit risk and liquidity risk. The Company's primary focus is to foresee the unpredictability of financial markets and seek to minimize potential adverse effects on its financial performance. The primary market risk to the Company is Interest Rate risk.

The Company’s principal financial liabilities comprise other payables. The main purpose of these financial liabilities is to finance the Company’s operations. The Company’s principal financial assets include trade and other receivables,Other Financial Assets and cash / cash equivalents that derive directly from its operations.
Company is not exposed to a number of any financial risks arising from natural business exposures as well as its use of financial instruments including market risk relating to interest rate, foreign currency exchange rates. Senior management oversees the management of these risks with appropriate financial risk governance framework for the Company.

2 **Market risk**

Market risk is the risk where the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market prices comprise three types of risk: currency rate risk, interest rate risk and other price risks. Financial instruments affected by market risk include loans and borrowings, deposits, investments, and derivative financial instruments. Foreign currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates. Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. Presently company's financial instrument is not exposed to any material market risk.

3 **Credit risk**

Customer credit risk is managed by each business unit subject to the Company’s established policy, procedures and control relating to customer credit risk management. Credit quality of a customer is assessed based on an extensive analysis and outstanding customer receivables are regularly monitored.

Ageing Analysis of Trade Receivables

(INR in Lacs)

Particulars	**As 31st March, 2026**		**As 31st March, 2025**	
	Upto Six Months	**More than Six Months**	**Upto Six Months**	**More than Six Months**
Secured	-	-	-	-
Unsecured	19.44	-	28.19	-
Total	**19.44**	**-**	**28.19**	**-**

Liquidity risk
Company monitors its risk of a shortage of funds diligently. The Company seeks to manage its liquidity requirement by maintaining access to short term borrowings against FDRs.

The table below provides details regarding the contractual maturities of significant financial liabilities as of March 31, 2026:

(INR in Lacs)

Particulars	**Less than 1 year**	**1-2 years**	**2-4 years**	**4-7 years**	**Total**
Trade Payables	0.61	-	-	-	**0.61**
Other financial liabilities	3.22	-	-	-	**3.22**
Total	**3.83**	**-**	**-**	**-**	**3.83**

The table below provides details regarding the contractual maturities of significant financial liabilities as of March 31, 2025:

(INR in Lacs)

Particulars	**Less than 1 year**	**1-2 years**	**2-4 years**	**4-7 years**	**Total**
Other financial liabilities	2.42	-	-	-	**2.42**
Total	**2.42**	**-**	**-**	**-**	**2.42**

Note No. 2.24 CAPITAL MANAGEMENT

For the purpose of the Company’s capital management, capital includes issued equity capital and all other equity reserves attributable to the equity holders. The primary objective of the Company’s capital management is to maximise the shareholder value.

No changes were made in the objectives, policies or processes for managing capital during the years ended 31 March 2026 and 31 March 2025.

TRINITY LEAGUE INDIA LIMITED
NOTES FORMING PART OF THE CONSOLIDATED FINANCIAL STATEMENTS

Note No. 2.25

(i) In compliance of Ind AS-12 on "Income Taxes", the item wise details of Deferred Tax Assets (net) are as under:

(INR in Lacs)

Particulars	As on 01.04.2024	Provided during the year in Statement of Profit & Loss	Provided during the year in OCI (net)	As on 31.03.2025	Provided during the year in Statement of Profit & Loss	Provided during the year in OCI (net)	Balance as on 31.03.2026
Deferred Tax Assets:							
Related to Property, Plant & Equipment	2.56		-	2.56	-	-	2.56
Total Deferred Tax Assets	2.56	-	-	2.56	-	-	2.56
Deferred Tax Assets	**2.56**	**-**	**-**	**2.56**	**-**	**-**	**2.56**

Note: Considering the matter of prudence, deffered tax assests has not been created on the loss & other deductible expenditure for the year ended March 31, 2026.

Component of Deferred tax assets as at:

Particulars	Balance as on 31.03.2026 As at 31.03.2026	As at 31.03.2025
Deferred tax assets (DTA)		
Difference between tax depreciation and book depreciation	2.72	2.74
Deferred Tax on Losses	2.69	-
Total Deferred tax assets (DTA)	**5.41**	**2.74**

Note

The Company has deferred tax asset in the form of differances in Depericiaition, Unabsorbed Depreciation & other disallowances under Income Tax Act. The Company has recognised

Reconcilation of Tax Expenses

Particulers	As at 31.03.2026	As at 31.03.2025
Loss Before Tax	**(15.52)**	**(29.62)**
Enacted Tax Rate	25.17%	25.17%
Tax Expenses on Above	(3.91)	(7.45)
Actual Tax Expenses for the year	-	1.18
Differences	**(3.91)**	**(8.63)**
Reason for Differences: *Deferred Tax Asset not created on losses due to uncertainty of profit*	**(3.91)**	**(8.63)**

TRINITY LEAGUE INDIA LIMITED
NOTES FORMING PART OF THE CONSOLIDATED FINANCIAL STATEMENTS

Note No. 2.26 - Additional disclosures as required under schedule III of the Companies Act 2013.

1) No immovable properties are held in name of the Company & its associate as at March 31, 2026 and March 31, 2025

2) The company & its associate does not hold any Investment Property in its books of accounts, so fair valuation of investment property is not applicable.

3) The Company & its associate has not revalued any of its Property, Plant & Equipment in the current year & last year.

4) The company & its associatehas not granted any loans or advances to promoters, directors, KMP's and the related parties that are repayable on demand or without specifying any terms or period of repayment

5) No proceedings have been initiated or pending against the company & its associate under the Benami Transactions (Prohibition) Act,1988.

6) Company & its associate are not having any transaction with the Companies struck off under the Section 248 of the Companies Act 2013 or Section 560 of the Companies Act 1956 except as below:

S. No.	Name of Struck off Company	Nature of Transactions Struck-off Company	Balance O/s in Lacs	Relation ship with Struck-off Company
1	SAMPAT ESTATE PVT LTD	Shares held in the company	0.11	Shareholder of the Company
2	MASU INTERNATIONAL LIMITED	Shares held in the company	0.22	Shareholder of the Company

7) There are no charges or satisfaction which are to be registered with ROC beyond statutory period.

8) The company & its associate has not been declared as a wilful defaulter by any bank or financial institution or any other lender.

9) There is no working capital loan availed by the company hence submission of Quarterly returns is not applicable to the company with regard to working capital limits

10) The provisions of clause (87) of section 2 of the Act read with the Companies (Restriction on number of Layers) Rules, 2017 are not applicable to the company & its associate as per Section 2(45) of the Companies Act,2013.

11) The Company & its associate have not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that the Intermediary shall:

a) Directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company & its associate (Ultimate Beneficiaries) or

(b) Provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries

12) The Company & its associate have not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Company shall:

(a) Directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or

(b) Provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries

13) The company and its Associate does not have any transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessment under the Income Tax Act, 1961

14) The company & its associate has not traded or invested in Cyrpto Currency or Virtual Currency during the financial year.

15) There were no scheme of Arrangements approved by the competent authority during the year in terms of section 230 to 237 of the Companies Act, 2013.

Note No. 2.26
Recent accounting pronouncements:

Ministry of Corporate Affairs ("MCA") vide notification dated 7th May, 2025 and 13th August 2025 notified the Companies (Indian Accounting Standards) Amendments Rules, 2025 and Companies (Indian Accounting Standards) Second Amendments Rules, 2025, respectively, which amended/notified certain Indian Accounting Standards and are effective for annual reporting periods beginning on or after 1st April, 2025

A. Ind AS 21 - The Effects of Changes in Foreign Exchange Rates

Amendment is made to help entities to determine whether a currency is exchangeable into another currency and which spot rate to use when it is not.

B. Ind AS 1- Presentation of Financial Statement

The amendment relates to classification of liabilities as current or non-current and non-current liabilities with covenants. In the context of classifying a liability as current, it removes the requirement of existence of a right to defer settlement for at least 12 months after the reporting date and instead requires that the said right should exist on the reporting date and have substance. The amendment also introduces guidance on classification of liabilities with covenants.

C. Ind AS 7, Statement of Cash Flows and Ind AS 107, Financial Instruments: Disclosures

The amendment requires to inform users of financial statements of the existence of supplier finance arrangements and explain the nature of the arrangements, the carrying amount of liabilities and the range of payment due dates. Ind AS 107 has been amended to add supplier finance arrangements as a factor that may cause concentration of liquidity risk.

D. Ind AS 12, Income Tax - International Tax Reform – Pillar Two Model Rules

The amendment introduces:

i) A mandatory temporary exemption to the accounting of deferred taxes arising from the jurisdictional implementation of the Pillar Two model rules.

ii) Disclosure requirements for affected entities to help users of financial statements better understand an entity's exposure to Pillar Two income taxes arising from that legislation.

These above amendments are not having any impact on the financial statements of the company.

Note No. 2.27
Figures for the previous years have been regrouped/reclassified wherever necessary, to conform to current period's classification.

For S. K. Mehta & Co.
Chartered Accountants
(Firm Reg. No.000478N)

Sd/-
CA Jayant Kumar
Partner
Membership No. 518718

Place: Noida
Date : May 29, 2026

For and on behalf of
Trinity League India Limited

Sd/-	**Sd/-**
Devinder Kumar Jain	**Madhulika Jain**
Managing Director	**Director**
DIN 00437646	**DIN 00437683**
Sd/-	**Sd/-**
Gaurav Bajpai	**Summiti Jain**
Company Secretary	**Chief Financial Officer**
(M. No. A54682)	

CORPORATE INFORMATION AND MATERIAL ACCOUNTING POLICIES

CORPORATE INFORMATION

TRINITY LEAGUE INDIA LIMITED is a public company domiciled in India and is incorporated under the provisions of the Companies Act applicable in India. The shares of the company are listed. The registered office of the company is located at **A-23 Mandakini Enclave, Alaknanda, GK-II, New Delhi-110019.**

The company is in the business of rendering financial advisory services, investment advisory services, insurance related risk, management services and management consultancy services, and to carry out valuation certification of loss assessment for assets of various kinds.

NOTE 1: MATERIAL ACCOUNTING POLICIES

1. **Basis of Preparation of Consolidated Financial Statements**

The Consolidated Financial statements are prepared in accordance with Indian Accounting Standard (AS) 110- 'Consolidated Financial Statement' notified under Section 133 of the Companies Act, 2013 (the Act) read with [Companies (Indian Accounting Standards) Rules,] and other relevant provisions of the Act, as amended from time to time.

The consolidated financial statements are presented in Indian Rupees ('INR') which is company functional currency and all values are rounded to the nearest Lacs rupees only, except otherwise indicated.

The Financial Statements were adopted and approved by the Board of Directors in their meeting held on 29th May, 2026.

The consolidated financial statements of the company and its associate. The list of the company included in the consolidation as associate based on existence of significant influence over such company:

Name of the Associate	Company	% of Holding
Agrotech Risk Private Limited	Unlisted	50% (P.Y. 50%)

The consolidated financial statements have been prepared on a historical cost basis except for certain assets which are valued at Fair Value.

The consolidated financial statements are presented in Indian Rupees ('INR') and all values are rounded to the nearest lacs rupees only, except otherwise indicated.\

2. Principles of consolidation

The consolidated financial statements have been prepared as per following principles:

i) The financial statements of the Associate are combined by using Equity Method.

ii) The consolidated financial statements are prepared using uniform accounting policies for like transactions and other events in similar circumstances and are presented to the extent possible, in the same manner as the company's separate financial statements except as otherwise stated in the notes to accounts.

3. Revenue Recognition

a) Sales of Services

Revenue from sale of services is accounted on the basis of billing to customers and includes unbilled revenue accrued up to the end of the accounting period.

b) Interest

Interest income is recognized on Effective Rate of Return (ERR) method taking into account the amount outstanding and interest rate applicable.

4. Property, Plant & Equipment

Property, Plant & Equipment are carried at cost less depreciation / amortization and impairment loss, if any. The cost of fixed assets includes cost of acquisition and directly attributable cost for bringing the assets in an operational condition for their intended use subsequent expenditure is recognized in the carrying amount of asset when it is probable that future economic benefit deriving from the cost incurred will flow to the company and the cost of the item can be measured reliably.

5. Depreciation

i) Depreciation on Property, plant & equipment) (PPE) has been charged on pro-rata basis using straight line method based on useful life specified in Schedule II of the Companies Act 2013.

ii) PPE items individually costing up to Rs 5,000/- are being fully depreciated in the year of acquisition.

6. Employee Benefits

Retirement benefits are accounted for as and when the liability becomes due for payment. Short term employee benefit obligations are measured on discounted basis and are expensed as the related services is provided.

7. **Taxation**

a) **Current Tax**

Provision for taxation is ascertained on the basis of assessable profits computed in accordance with the provisions of Income Tax Act, 1961.

b) **Deferred Tax**

Deferred Income Tax (expense or credit) is recognized for the current year temporary differences between carrying amount of an asset or liability in the balance sheet and its tax base.

Deferred Tax Assets in respect of unabsorbed depreciation and tax losses are recognized to the extent it is probable that future taxable profit will be available against which they can be utilized. However, in case of other items, recognition is done on the basis of reasonable certainty.

Deferred Tax assets and liabilities are measured using the tax rates and the tax laws that have been enacted or substantially enacted at the balance sheet date.

8. **Financial instruments**

a) **Financial assets:**

All financial assets are recognized initially at fair value and subsequently measured at amortized cost except for Investment in equity shares are measured at fair value through other comprehensive income. Classification is made as initial recognition/transition and is irrecoverable.

b) **Financial Liabilities:**

All financial liabilities are recognized initially at fair value and subsequently measured at amortized cost.

c) **De-recognition**

Financial assets is derecognized when right to receive cash flow from the assets expired or at transfer of the financial assets and transfer qualify for de-recognition.

Financial liability is derecognized when the obligation under the liability is discharged or expires.

9. **Impairment Of Property, Plant & Equipment**

The carrying amount of the property, plant & equipment are reviewed at each reporting date to determine whether there is any indication of impairment considering the provisions of Ind AS 36 'Impairment of Assets'.

Property, Plant & Equipment are treated as impaired, when carrying cost of assets exceeds its estimated recoverable amount. An impaired loss is charged to Statement of Profit and Loss in the year in which an asset is identified as impaired. The impairment loss recognized in prior accounting periods are assessed at each reporting date for any indication that loss has been decreased or no longer exists and such loss is reversed if there has been change in the estimates used to determine the recoverable amount. An impairment loss is reversed only to the extent that assets carrying cost does not exceed the carrying cost that would have been determined, net of accumulated depreciation / amortization, if no impairment loss had been recognized.

10. Borrowing Cost

Borrowing cost that are directly attributable to acquisition/construction of qualifying assets are capitalised as part of cost of such asset until such time the assets are substantially ready for its intended use. Qualifying assets are assets which necessarily take substantial period of time to get ready for their intended use.

Other borrowing costs are recognized as an expense in the year in which they are incurred.

11. Provisions, Contingent Liabilities and Contingent Assets

A provision is recognised when the Company has a present obligation as a result of a past event and it is probable that an outflow of resources will be required to settle the obligation and in respect of which a reliable estimate can be made. Provisions are determined based on management estimate required to settle the obligation at the balance sheet date.

Contingent liabilities are possible obligations that arise from past events and whose existence will be confirmed by the occurrence or non-occurrence of one or more future events not wholly within the control of the company. Where it is not probable that an outflow of economic benefits will be required or the amount cannot be estimated reliability, the obligation is disclosed as contingent liability unless possibility of economic benefit is remote.

Contingent assets are possible assets that arise from past events and whose existence 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. Contingent assets are disclosed in the financial statements when inflow of economic benefits is probable on the basis of judgement of management.

12. Statement Of Cash Flows

Statement of Cash Flows is prepared in accordance with the indirect method prescribed in Indian Accounting Standard (Ind AS) – 7 on 'Statement of Cash Flows'.

13. Impairment of Financial Assets

Provision for impairment of financial assets is recognized based on the recovery analysis performed by the Company for individual financial asset. On establishment of unrealizability, these are written off.

Further, the Company applies Expected Credit Loss (ECL) model for measurement and recognition of impairment loss on the financial assets that are measured at amortized cost. For Trade Receivables (excluding government parties), the Company applies 'Simplified Approach' which requires expected lifetime losses to be recognised from initial recognition of the receivables. As a practical expedient, the Company uses a provision matrix to determine impairment loss allowance on portfolio of its trade receivables. The provision matrix is based on its historically observed default rates over the expected life of the trade receivables and is adjusted for forward-looking estimates. At every reporting date, the historical observed default rates are updated and changes in the forward-looking estimates are analysed.

TRINITY GROUP

The Heartbeat of **Smart Farming**

THANK YOU

FOR YOUR TRUST AND SUPPORT

Together, we are building a
Sustainable Tomorrow
through Innovation,
Technology and Agriculture.

Guided by our values and driven by innovation, we remain committed to creating long-term value for our stakeholders and contributing to ***a smarter, greener and better future.***

INNOVATE.
Embracing new ideas and technologies.

INTEGRATE.
Building strong partnerships for growth.

INSPIRE.
Empowering communities and creating impact.

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