

37TH Annual Report
2024-25



Hydrogel in Agriculture

The Heartbeat of Smart Farming



TRINITY LEAGUE INDIA LIMITED

Corporate Information

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, 2025

AGM Venue: Video Conferencing/Other Audio Visual Means (VC/OAVM)

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NOTICE

NOTICE is hereby given that the **37th ANNUAL GENERAL MEETING (AGM)** of the members of **TRINITY LEAGUE INDIA LIMITED** will be held through Video Conferencing ('VC') /Other Audio Visual Means ('OAVM') on Tuesday, the 30th day of September, 2025 at 11:30 AM to transact the following businesses:

ORDINARY BUSINESS:

Item No. 1: Adoption of Financial Statements

To receive, consider and adopt Standalone and Consolidated Audited Financial Statements of the Company for the financial year ended 31st March, 2025 together with the Reports of Auditors and Board thereon;

Item No. 2: Re-appointment of Shri Devinder Kumar Jain as Director who retires by rotation

To appoint a Director in place of Shri Devinder Kumar Jain (DIN: 00437646), who retires by rotation and being eligible, offers himself for re-appointment;

SPECIAL BUSINESS:

Item No. 3: Appointment of M/s Gaurav Ashwani & Associates, Company Secretaries as Secretarial Auditors of the Company

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 Sections 204 and 179(3) of the Companies Act, 2013 read with the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 framed thereunder, Regulation 24A of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (including any statutory modification(s), re-enactment thereof for time being in force) and circulars issued thereunder from time to time, and based on the recommendation of the Audit Committee and the Board of Directors, M/s. Gaurav Ashwani & Associates, Company Secretaries (Peer Review No.: 2515/2022), be and are hereby appointed as the Secretarial Auditors for the Company, to hold office for a term of five consecutive years i.e. from financial year 2025-26 to financial year 2029-30, on such remuneration as may be mutually agreed between the Board of Directors and the Secretarial Auditors.

RESOLVED FURTHER THAT the Board be and is hereby authorised to do all acts, deeds, matters and things as may be deemed necessary and/or expedient in connection therewith or incidental thereto, to give effect to the foregoing resolution."

Item No. 4: Approval under Section 180(1)(c) of the Companies Act, 2013

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

"RESOLVED THAT in supersession of all the earlier Special Resolutions passed in this regard and pursuant to the provisions of Section 180(1)(c) and any other applicable provisions of the Companies Act, 2013 ("Act") read with applicable rules framed thereunder (including any statutory amendment, modification or re-enactment thereof, for the time in force), applicable regulations framed by Securities Exchange Board of India, applicable provisions of Foreign Exchange Management Act, 1999 read with rules or regulations framed thereunder, enabling provisions of the Memorandum and Articles of Association of the Company and such other applicable laws and regulations and subject to the permissions, approvals, consents and sanctions as may be necessary to be obtained from appropriate authorities, to the extent applicable and wherever necessary, consent of the Members be and is hereby accorded to empower Board of Directors (hereinafter referred to as 'the Board' which term shall be deemed to include, unless the context otherwise requires, any Committee which the Board may have constituted or hereinafter constitute or any officer(s) authorised by the Board or Committee to exercise the powers conferred on the Board by this Resolution) to borrow any sum of money, from time to time, whether in Indian or foreign currency, in any manner including but not limited to, fund based or non-fund based assistance, term loan, guarantees, working capital facilities, overdraft facilities, lines of credit, inter corporate deposits, credit facilities, external commercial borrowings or any other form of financial assistance, from any person including but not limited to any company, individual, body corporate, banks, related parties, financial institutions or any other person, whether Indian or foreign, in any form including but not limited to by way of draw-down or issue of securities, whether in India or outside India, upon such terms & conditions as regards to interest, repayment, tenor, security or otherwise, as the Board may determine and

think fit, such that the monies to be borrowed, together with the monies already borrowed by the Company (apart from the temporary loans obtained from the Company's bankers in the ordinary course of business) may exceed the aggregate of the paid-up share capital, free reserves and securities premium of the Company but shall not exceed at any time a sum equivalent to INR 100 Crores (Indian Rupees One Hundred Crores Only).

RESOLVED FURTHER THAT consent of the Members be and is hereby accorded to delegate the power to the Audit Committee of the Board to use / modify / amend / reduce / enhance the existing or new borrowing facilities inter-changeably among various lenders, without any restriction on borrowing from a specific lender, subject to the overall borrowing limit.

RESOLVED FURTHER THAT the Board be and is hereby authorized and empowered to do all such acts, deeds, matters and things, arrange, give such directions as may be deemed necessary or expedient, or settle the terms and conditions of such instrument, securities, loan, debt instrument, agreement as the case may be, on which all moneys as are borrowed, or to be borrowed, from time to time, as to interest, repayment, security, or otherwise howsoever as it may think fit, and to execute all such documents, instruments and writings as may be required to give effect to this resolution and for matters connected herewith or incidental hereto, including intimating the concerned authorities or regulatory bodies and delegating all or any of the powers conferred herein to any committee of directors or officers of the Company."

Item No. 5: Approval under Section 180(1)(a) of the Companies Act, 2013

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

"RESOLVED THAT in supersession of all the earlier Special Resolutions passed in this regard and pursuant to the provisions of Section 180(1)(a) and any other applicable provisions of the Companies Act, 2013 ("Act") read with applicable rules framed thereunder (including any statutory amendment, modification or re-enactment thereof, for the time in force), applicable regulations framed by Securities Exchange Board of India, applicable provisions of Foreign Exchange Management Act, 1999 read with rules or regulations framed thereunder, enabling provisions of the Memorandum and Articles of Association of the Company and such other applicable laws and regulations and subject to the permissions, approvals,

consents and sanctions as may be necessary to be obtained from appropriate authorities, to the extent applicable and wherever, consent of the Members be and is hereby accorded to empower Board of Directors (hereinafter referred to as 'the Board' which term shall be deemed to include, unless the context otherwise requires, any Committee, which the Board may have constituted or hereinafter constitute or any officer(s) authorised by the Board or Committee to exercise the powers conferred on the Board by this Resolution) to mortgage, hypothecate, create charge, in addition to mortgage, hypothecate, create charge already created by the Company, in such manner as may be determined, on all or any of the moveable or immoveable properties or assets of the Company, both present and future and or whole or any part of undertaking(s) of the Company together with the power to take over the management of the business and concern of the Company in certain events of defaults to secure the borrowings of the Company, in foreign currency and / or rupee currency and securities (comprising fully / partly convertible Debentures and / or Non-Convertible Debentures, on all or any of the above, with or without detachable or non-detachable warrants and / or secured premium notes and / or floating rate notes / bonds (including Masala Bonds) or other debt instruments) issued / to be issued by the Company from time to time, in favor of the Lender(s), Agent(s) and Trustee(s), together with interest at the respective agreed rates, additional interest, compounded interest, in case of default accumulated interest, liquidated damages, commitment charges, premium on prepayment, remuneration of the Agents / Trustee, premium (if any) on redemption, all other costs, charges and expenses as a result of devaluation / revaluation / fluctuation in the rates of exchange and all other monies payable by the Company in terms of the Loan Agreement(s) / Trust Deeds(s) / other Agreement(s) / any other documents, entered into / to be entered into between the Company and the Lender(s) / Agent(s) and Trustee(s), in respect of the said loans / borrowings / debentures / bonds or other securities and containing such specific terms, conditions and covenants in respect of enforcement of security as may be stipulated in that behalf from time to time but shall not exceed at any time a sum equivalent to INR 100 Crores (Indian Rupees One Hundred Crores Only).

RESOLVED FURTHER THAT consent of the Members be and is hereby accorded to delegate the power to the Audit Committee of the Board to use / modify / amend / reduce / enhance the existing or new borrowing facilities/charges inter-changeably among various lenders, without any restriction on borrowing from a specific lender, subject to the overall borrowing limit.

RESOLVED FURTHER THAT the Board be and is hereby authorized and empowered to do all such acts, deeds, matters and things, arrange, give such directions as may be deemed necessary or expedient, or settle the terms and conditions of such instrument, securities, loan, debt instrument, agreement as the case may be, on which all moneys as are borrowed, or to be borrowed, from time to time, as to interest, repayment, security, or otherwise howsoever as it may think fit, and to execute all such documents, instruments and writings as may be required to give effect to this resolution and for matters connected herewith or incidental hereto, including intimating the concerned authorities or regulatory bodies and delegating all or any of the powers conferred herein to any committee of directors or officers of the Company.”

Item No. 6: Approval under Section 186 of the Companies Act, 2013

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

“**RESOLVED THAT** in supersession of all the earlier special resolutions passed in this regard, pursuant to provisions of Section 186 and all other applicable provisions, if any, of the Companies Act, 2013 (including any statutory modification(s) or re-enactment(s) thereof for the time being in force) (“the Act”) read with Companies (Management and Administration) Rules, 2014, applicable regulations framed by Securities Exchange Board of India, if any, enabling provisions of the Memorandum and Articles of Association of the Company and such other applicable laws and regulations including the Foreign Exchange Management Act, 1999 (and regulations framed thereunder), and subject to other statutory approvals, consents, sanctions and permissions, as may be necessary to be obtained from appropriate authorities, to the extent applicable and wherever necessary, consent of the Members be and is hereby accorded to authorize the Board of Directors of the Company (hereinafter referred to as ‘the Board’ which term shall be deemed to include, unless the context otherwise requires, any Committee, which the Board may have constituted or hereinafter constitute or any officer(s) authorised by the Board or Committee to exercise the powers conferred on the Board by this Resolution) to:

- a) give loans, inter corporate deposits from time to time on such terms and conditions as it may deem expedient to any person or other bodies corporate;
- b) give on behalf of any person, body corporate, any guarantee in connection with a loan made by any

other person to, or to any other person by any body corporate; and

- c) acquire by way of subscription, purchase or otherwise the securities of any other body corporate

over and above the limits specified under Section 186(2) of the Companies Act, 2013 but shall not exceed at any time a sum equivalent to INR 100 Crores (Indian Rupees One Hundred Crores Only).

RESOLVED FURTHER THAT the Board (including Committee of the Board) be and is hereby authorized to invest in the companies, body corporates, partnership firms, subsidiaries, associates, joint venture, related parties entities or such other entities or persons as may be considered desirable, whether incorporated in India or overseas, give loans to them, provide guarantees on their behalf, within the limits, if any, as may be applicable from time to time and on such terms and conditions as may be deemed fit and expedient.

RESOLVED FURTHER THAT consent of the Members be and is hereby accorded to delegate the power to the Audit Committee of the Board to use / modify / amend / reduce/enhance/ utilize the limits under Section 186 of the Act, without any restriction, subject to the overall approved limit.

RESOLVED FURTHER THAT the Board be and is hereby authorized and empowered to do all such acts, deeds, things and to give such directions as may be deemed necessary or expedient including acceptance and finalization of all such terms, condition(s), modification(s) and alteration(s) to give effect above resolution including with the power to transfer/ dispose of the investments so made, from time to time and to resolve and settle all questions, difficulties or doubts that may arise in regard to such investments, loans, guarantees and security and to finalize and execute all agreements, documents and writings and to do all acts, deeds and things in this connection and incidental as the Board may in its absolute discretion deem fit without being required to seek any further consent or approval of the members or otherwise to the end and intent that they shall be deemed to have been given approval thereto expressly by the authority of this resolution.”

Item No. 7: Approval under Section 185 of the Companies Act, 2013

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

“RESOLVED THAT in supersession of all the earlier special resolutions passed in this regard, pursuant to the provisions of Section 185 and other applicable provisions, if any of the Companies Act, 2013 (“the Act”) (including any statutory modifications or re-enactments thereof for the time being in force) and pursuant to the recommendation of the Audit Committee and approval of the Board of Directors (hereinafter referred to as “the Board” which term shall be deemed to include any duly constituted Committee thereof) and subject to such approvals, consents, sanctions and permissions as may be necessary, approval of the members of the Company be and is hereby accorded to the Board for advancing loan(s) in one or more tranches including loan represented by way of book debt to, and/or giving guarantee(s), and/or providing security(ies) in connection with any loan taken/to be taken by any company(ies) which are group companies, associate companies, joint venture companies or subsidiary companies of the Company or any other person in which any of the Directors of the Company is interested as specified in the explanation to section 185(2) of the Act, of an aggregate amount not exceeding Rs. 100 crores (Rupees One Hundred Crores only) during a financial year, in its absolute discretion deem beneficial and in the best interest of the Company.

RESOLVED FURTHER THAT this resolution shall remain in full force and effect until amended or rescinded by the Board and a new resolution is passed by the members in this connection, considering the then financial performance of the Company.

RESOLVED FURTHER THAT for the purpose of giving effect to this resolution, any of the directors of the Company be and are hereby severally authorized to negotiate, finalize and agree to the terms and conditions of the aforesaid loans/guarantees/securities, and to take all necessary steps, to execute all such documents, instruments and writings and to do all such acts, deeds or things incidental or expedient thereto.”

Item No. 8: Approval of Material Related Party Transactions with Related Parties

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 (“the Act”) read with rules made thereunder, and pursuant to the Regulation 23(4) and other applicable regulations, if any of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“Listing Regulations”), including any

statutory modification(s) or re-enactment(s) thereof, for the time being in force, and upon the recommendation of the Audit Committee and approval of the Board of Directors of the Company (hereinafter referred to as the “Board” which term shall include any Committee constituted by the Board or any person(s) authorized by the Board to exercise its powers, including the powers conferred by this Resolution), the approval of the members of the company be and is hereby granted to the Board of Directors of the company to enter into contract(s)/ arrangement(s)/ transaction(s) with parties as detailed in the table forming part of the Explanatory Statement annexed to this notice with respect to sale, purchase or supply of goods or materials, leasing of property of any kind, availing or rendering of any services, appointment of agent for purchase or sale of goods, materials, services or property or appointment of such parties to any office or place of profit in the company or any other transactions of whatever nature, at arm’s length basis and in the ordinary course of business, notwithstanding that such transactions may exceed the limits envisaged under the Act and the Listing Regulations in any financial year or such other threshold limits as may be specified by the Listing Regulations from time to time, up to such extent and on such terms and conditions as specified in the table forming part of the Explanatory Statement annexed to this notice.

FURTHER RESOLVED THAT the terms and conditions of the transactions with the Related Parties shall be approved by the Audit Committee.”

Item No. 9: Alteration of Objects Clause of the Memorandum of Association (MOA) of the Company

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 4, 13 and 15 and other applicable provisions, if any, of the Companies Act, 2013 (“The Act”) read with the Companies (Incorporation) Rules, 2014 and other applicable rules and regulations made thereunder, including any statutory modification(s) or reenactment(s) thereof, for the time being in force, and subject to such approvals, permissions and sanction of Registrar of Companies, appropriate authorities, departments or bodies as and to the extent necessary, consent of the members of the Company be and is hereby accorded for effecting alterations in the existing Main Objects Clause 3(a) of the Memorandum of Association (“the MOA”) of the Company by way of deletion and merging of existing Clauses and inserting

a new clause and re-numbering of all clauses as hereunder:

1. *"To assist State/Central govt. for monitoring of the agriculture insurance schemes/programme as well as review of implementation. Also to provide for its effective implementation/ improvements;*
2. *To explore the peculiarities of the applied usage of space technologies for Agri Insurance Claims Services in India and to execute the mutual tests for needed services in Agricultural sector;*
3. *To Collect and analyze the yield weather related data; and development of Crop Insurance Portal for better administration, coordination among various stakeholders, proper dissemination of information and transparency for farmer, state, insurers and banker;*
4. *To provide services to insurance companies for assessment of losses due to operations of postharvest losses (yield insurance) as well as losses due to the operations of localized risks;*
5. *To utilize the innovative technologies like RST, Drone, online transmission of data etc. for reliability of crop-cutting experiment (CCEs) as well as their accuracy and speed;*
6. *To provide drone operation to insurance companies and state agencies as and when required;*
7. *To adopt the innovative technology specially smart phones/hand held devices for capturing conduct of CCEs;*
8. *To conduct the agriculture crop-cutting experiment (CCEs) operations;*
9. *To coordinate among insurance companies, bankers and Govt. level for smooth flow of scheme;*
10. *To assist and advise insurance companies in underwriting and claim settlements for agricultural risks;*
11. *To provide reliable software to check and assess the data;*
12. *To use the mobile phone technology to improve yield data quality and timeliness;*
13. *To provide services in the field of Water Resources Management & Rejuvenation of any and all types of water bodies with the use of technology & System to make saline water fit for human consumption and to undertake infrastructure of Development works and in particular treatment and disposal of silt and sludge and setting up of drainage systems.*
14. *To act as financial consultants, management consultants and to provide advice, services, consultancy in various fields, general administrative, secretarial, commercial, financial, legal, economic, labour, industrial, accountancy.*
15. *To carry on the business of manufacturing, processing, formulating, importing, exporting, buying, selling, marketing, distributing, trading, and dealing in Hydrogel and Hydrogel-based products and nutrients for medical, agricultural, cosmetic, industrial, and any other applications, and to undertake all activities related or incidental thereto."*

RESOLVED FURTHER THAT the Board be and is hereby authorised to do all such acts, deeds, matters and things and execute all such agreements, documents, instruments and writings as may be required, with power to settle all questions, difficulties or doubts that may arise in this regard and accede to such modifications and alterations to the aforesaid resolutions as may be suggested by the Registrar of Companies or such other authority arising from or incidental to the said amendment without requiring the board to secure any further consent or approval of the members of the Company."

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

Sd/-
GAURAV BAJPAI
Company Secretary &
Compliance Officer

Place: New Delhi
Date: 05th September, 2025

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 and subsequent circulars issued in this regard, the latest being 09/2024 dated September 19, 2024 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 Tuesday, September 30, 2025 at 11:30 A.M. (IST). The deemed venue of the proceedings of the 37th 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://us06web.zoom.us/j/5160070475?pwd=cXBliYKTljagChqtQHGn7UGxnAhcp.1&omn=8898352272>

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

Meeting ID: 516 007 0475
Passcode: TLIL@2580
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, 2025 to 30th September, 2025 (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, 2025** and will end at **5.00 pm on 29th September, 2025**.
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 37th 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 2025 at 10:00 AM** and ends on **29th September 2025 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 2025** 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) The shareholders should log on to the e-voting website www.evotingindia.com.
- (iv) **Click on "Shareholders" module.**
- (v) 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.

- (vi) Next enter the Image Verification as displayed and Click on Login.
- (vii) 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.
- (viii) 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)

	<ul style="list-style-type: none"> 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. <ul style="list-style-type: none"> 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).

- (ix) After entering these details appropriately, click on "SUBMIT" tab.
- (x) 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.
- (xi) For shareholders holding shares in physical form, the details can be used only for e-voting on the resolutions contained in this Notice.
- (xii) Click on the EVSN for the relevant TRINITY LEAGUE INDIA LIMITED on which you choose to vote.
- (xiii) 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.
- (xiv) Click on the "RESOLUTIONS FILE LINK" if you wish to view the entire Resolution details.
- (xv) 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.

(xvi) Once you “CONFIRM” your vote on the resolution, you will not be allowed to modify your vote.

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

(xviii) 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.

(xix) 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.

(xx) **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.

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: 05th September, 2025

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.

**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)**

S. No.	Particulars	
1.	Name	Devinder Kumar Jain
2.	Age	70
3.	Brief Resume and Experience	Mr. Devinder Kumar Jain is the founder of the Trinity Group and is having more than 40 years of experience in the fields of Insurance Broking (Corporate and Retail), Non-Banking Financial Business, Agriculture related technical services, infrastructure related services etc. Mr. Jain had also given his contribution in the manufacturing of Carpets and was the founder of M.M. Carpets & Industries Limited. He had also worked in the business of manufacturing of stainless steel items.
4.	Shareholding in the Company	32,88,600 equity shares
5.	Remuneration paid	NIL
6.	Relationships between Directors inter-se	Husband of Mrs. Madhulika Jain, Director of the Company
7.	Names of listed entities in which the person also holds the Directorship and the membership of Committees of the board	Directorships- NIL Committees: NIL
8.	Directorship in other entities	<ol style="list-style-type: none"> 1. M.M. Carpets and Industries Limited 2. Trinity Industries Limited 3. Trinity Global Enterprises Limited 4. Trinity Group Venture Limited 5. Trinity Infradeveloper Private Limited 6. MDAH Global Limited 7. Agrotech Risk Private Limited 8. Kisan 56 Yantra Private Limited 9. Advantage Reinsurance MGA IFSC Private Limited 10. Advantage Re MGA Private Limited

EXPLANATORY STATEMENT PURSUANT TO SECTION 102(1) OF THE COMPANIES ACT, 2013

ITEM NO. 3

This explanatory statement is provided in accordance with Regulation 36(5) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations").

In accordance with the provisions of Section 204 and other applicable provisions of the Companies Act, 2013, read with Rule 9 of the Companies (Appointment & Remuneration of Managerial Personnel) Rules, 2014 (including any statutory modification(s) or re-enactment(s) thereof, for the time being in force) ("the Act"), every listed company and certain other prescribed categories of companies are required to annex a Secretarial Audit Report, issued by a Practicing Company Secretary, to their Board's report, prepared under Section 134(3) of the Act.

Furthermore, pursuant to recent amendments to Regulation 24A of the SEBI Listing Regulations, every listed entity is required to conduct a Secretarial Audit and annex the Secretarial Audit Report to its annual report.

Additionally, a listed entity must appoint a Secretarial Audit firm for a maximum of two terms of five consecutive

years, with shareholder approval to be obtained at the Annual General Meeting.

Accordingly, based on the recommendation of the Audit Committee, the Board of Directors has approved the appointment of M/s. Gaurav Ashwani & Associates, Company Secretaries, as the Secretarial Auditors of the Company for a period of five years, commencing from April 1, 2025 to March 31, 2026. The appointment is subject to shareholders' approval at the Annual General Meeting.

While recommending M/s Gaurav Ashwani & Associates for appointment, the Board and the Audit Committee evaluated various factors, including the firm's capability to handle a diverse and complex business environment, its existing experience in the Company's business segments, its industry standing, the clientele it serves, and its technical expertise. They were found to be well-equipped to manage the scale, diversity, and complexity associated with the Secretarial Audit of the Company.

M/s Gaurav Ashwani & Associates is a peer reviewed and a well-established firm of Practicing Company Secretaries, registered with the Institute of Company Secretaries of India, New Delhi. The firm has associate partners with strong professional credentials who align

with its core values of character, competence, and commitment.

The terms and conditions of Secretarial Auditors appointment include a tenure of five years, from April 1, 2025 to March 31, 2030. The fixed remuneration for the Secretarial Audit for the year 2025 is set at Rs. 22,000/- (Rupees Twenty Two Thousand only) plus applicable taxes and other out-of-pocket costs incurred in connection with the audit. The proposed fees are determined based on the scope of work, team size, industry experience, and the time and expertise required by the Secretarial Auditor to conduct the audit effectively.

Additional fees for statutory certifications and other professional services will be determined separately by the management, in consultation with M/s Gaurav Ashwani & Associates, and will be subject to approval by the Board of Directors and/or the Audit Committee. The remuneration for the subsequent years from 2026 to 2030 will also be approved by the Board and/ or the Audit Committee.

The requirement for a Secretarial Audit became applicable to the Company since the Companies Act, 2013 came into effect. During the financial year 2023-24, M/s Gaurav Ashwani & Associates was appointed as the Secretarial Auditor. This appointment took place before the implementation of the five-year term requirement, as described above. The fee paid to M/s Gaurav Ashwani & Associates for the year 2024 is same as that proposed for 2025. Accordingly, there is no material change in the fee payable to M/s Gaurav Ashwani & Associates, making the requirement to disclose such a change not applicable.

M/s Gaurav Ashwani & Associates has provided its consent to act as the Secretarial Auditors of the Company and has confirmed that the proposed appointment, if made, will be in compliance with the provisions of the Act and the SEBI Listing Regulations.

Accordingly, the consent of the shareholders is sought for the appointment of M/s Gaurav Ashwani & Associates as the Secretarial Auditors of the Company.

The Board of Directors recommends the resolution for approval by the Members, as set out at Item No. 3 of the Notice.

None of the Directors, Key Managerial Personnel (KMP), or their relatives have any financial or other interest in the proposed resolution.

ITEM NOS. 4 & 5

Considering the business plan and future business prospects, the Company may require additional funds from various person such as banks, financial institutions, NBFCs or any other person including related parties.

Keeping in view the above requirement, it is proposed to approve the borrowing powers of the Board of Directors (hereinafter referred to as 'the Board' which term shall be deemed to include, unless the context otherwise

requires, any Committee, which the Board may have constituted or hereinafter constitute or any officer(s) authorized by the Board or Committee to exercise the powers conferred on the Board by this Resolution) up to INR 100 Crores (Indian Rupees One Hundred Crores only) for smooth functioning of the Company.

It is further informed that the provisions of Section 180(1)(c) of the Companies Act, 2013 ("Act") imposes restrictions on the borrowing powers of the Board to the extent of aggregate amount of paid-up capital, free reserves & security premium however, amount in excess of said limits can be borrowed after obtaining prior approval of shareholders of the Company by way of special resolution.

The borrowings of the Company are in general required to be secured by suitable mortgage or charge on all or any of the movable or immovable properties of the Company, in such form, manner and ranking as may be determined by the Board from time to time, in consultation with the lender(s).

It is therefore, necessary for the shareholders to pass a Special Resolution under Section 180(1)(c) and 180(1)(a) of the Act, as set out at Item No. 4 & 5 of the Notice, to enable the Board of Directors to borrow money up to INR 100 Crores (Indian Rupees One Hundred Crores) and inter alia, authorised the Board to secure its borrowing by mortgage / charge on any of the movable and/or immovable properties and/or the whole or any part of the undertaking(s) of the Company.

None of the Directors or Key Managerial Personnel of the Company and their relatives are in any way concerned or interested, financially or otherwise, in the Special Resolutions except to the extent of their shareholding in the Company, if any.

The Board of Directors recommends the Special Resolution set forth in Item No 4 and 5 for approval of Members.

ITEM NO. 6

In order to make optimum use of funds available with the Company and also to achieve long term strategic and business objectives, the Board of Directors of the Company proposes to make use of the same by making investment in other bodies corporate or granting loans, giving guarantee or providing security to other persons or other body corporate or as and when required.

In accordance with the provisions Section 186 of the Companies Act, 2013 (the 'Act'), it would be necessary to obtain the approval of the members for:

- a) making loans to any person or other bodies corporate;
- b) giving guarantee or provide security in connection with a loan to any other bodies corporate or person; and
- c) acquiring by way of subscription, purchase or otherwise, the securities of any other body corporate, in excess of the limits of:

1. 60% of the paid-up share capital and free reserves and securities premium account; OR
2. 100% of the free reserves and securities premium account; whichever is higher.

Considering the long-term business plans of the Company, which requires the Company to make sizeable loans / investments and issue guarantees / securities to persons or bodies corporate, from time to time, prior approval of the Members is being sought for enhancing the limit up to an aggregate sum of INR 100 Crores (Indian Rupees One Hundred Crores) notwithstanding that the aggregate of loans and investments so far made, the amounts for which guarantee is given along with the investments, loans, inter-corporate deposits, guarantee proposed to be made or given by the Board may exceed limits prescribed under Section 186 of the Act.

No loan shall be given under this section at a rate of interest lower than the prevailing yield of one year, three year, five year or ten year Government Security closest to the tenor of the loan.

The Board recommends passing the Special Resolution set out in Item No. 6 for the approval of members.

None of the Directors and Key Managerial Personnel of the Company and their relatives is in any way concerned or interested, financially or otherwise in the resolution except to the extent of their directorship and shareholding in the body corporate(s) in which investment may be made or loan/ guarantees may be given pursuant to this special resolution.

ITEM NO. 7

As per the provisions of Section 185 of the Companies Act, 2013, no company shall, directly or indirectly, advance any loan including any loan represented by a book debt, business advance, advance for securing supplies of services/goods on a future date to any of its Directors or to any other person in whom the Director is interested or give any guarantee or provide any security in connection with any loan taken by him or such other person.

However, in order to promote ease of doing business, the entire Section 185 of the Companies Act, 2013 has been substituted vide Companies (Amendment) Act, 2017 and the same was notified by the Ministry of Corporate Affairs on 7th May, 2018. In terms of the amended Section 185 of the Act, a Company may advance any loan, including any loan represented by a book debt, to any person in whom any of the Directors of the Company is interested or give any guarantee or provide any security in connection with any loan taken by any such person, subject to the condition that approval of the shareholders of the Company is obtained by way of passing a Special Resolution and requisite disclosures are made in the Explanatory Statement.

The management is of the view that the Company may be required to invest funds in joint ventures, strategic alliance and other entities in the normal course of its business, make business advances or otherwise, give

guarantee or provide any security in connection with any loans/debentures/bonds etc. raised by its associate or wholly owned subsidiary or to any other body corporate(s) in which the Directors of the Company may be interested, as and when required.

Hence, as an abundant caution, the Board decided to seek approval of the shareholders pursuant to the amended provisions of Section 185 of the Act to advance any loan, including any loan represented by book debt, to its subsidiary company(ies) (Indian or overseas) or other body corporate(s) in whom any of the Directors of the Company is interested or to give guarantee or provide any security in connection with any loans/ debentures/ bonds etc. raised by its subsidiary company(ies) (Indian or overseas) or other body corporate(s) in whom any of the Directors of the Company is interested up to an aggregate amount of approved by the shareholder of the Company under Section 186 of the Company Act, 2013 over and above the limit of 60% of the paid-up share capital, free reserves and securities premium account of the Company or 100% of free reserves and securities premium account of the Company, whichever is more.

The Board of Directors recommends resolution for approval of the members of the Company by way of passing a Special Resolution.

None of the Directors or Key Managerial Personnel of the Company and/or their relatives is concerned or interested, financially or otherwise, in the resolution set out at Item No. 7 of the Notice, except to the extent of their shareholding, if any.

ITEM NO. 8

The provisions of the SEBI Listing Regulations, as amended by the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Sixth Amendment) Regulations, 2021, effective April 1, 2022, mandates prior approval of members by means of an ordinary resolution for all material related party transactions and subsequent material modifications as defined by the audit committee, even if such transactions are in the ordinary course of business of the concerned company and at an arm's length basis. Effective from April 1, 2022, a transaction with a related party shall be considered as material if the transaction(s) to be entered into, either individually or taken together with previous transactions during a financial year, whether directly and/or through its subsidiary(ies), exceed(s) ₹ 1,000 crore, or 10% of the annual consolidated turnover as per the last audited financial statements of the listed entity, whichever is lower.

The Company proposes to enter into certain related party transaction(s) as mentioned below, on mutually agreed terms and conditions, and the aggregate of such transaction(s), are expected to cross the applicable materiality thresholds as mentioned above. Accordingly, as per the SEBI Listing Regulations, prior approval of the Members is being sought for all such arrangements/ transactions proposed to be undertaken by the Company. All the said transactions shall be in the ordinary course of business of the Company and on an arm's length basis.

The Audit Committee has, on the basis of relevant details provided by the management, as required by the law, at its meeting held on September 5, 2025, reviewed and approved the said transaction(s), subject to approval of the Members, while noting that such transaction shall be on arms' length basis and in the ordinary course of business of the Company.

Your Board of Directors considered the same and recommends passing of the resolutions contained in Item No. 8 of this Notice.

Information required under Regulation 23 of SEBI Listing Regulations read with SEBI Circular dated November 22, 2021 is provided herein below:

S N	Name(s) of the related party	Nature of Relationship	Proposed Transaction	Proposed Value (in Cr)
1	Agrotech Risk Private Limited	Joint Venture	Sale/Purchase of Goods/ Services, Grant/Receipt of Loans & Business Advances	50
2	Trinity Global Enterprises Limited	Directorship	Sale/Purchase of Goods/ Services, Grant/Receipt of Loans & Business Advances	50
3	Trinity Group Venture Limited	Directorship	Sale/Purchase of Goods/ Services, Grant/Receipt of Loans & Business Advances	50
4	Trinity Industries Limited	Directorship	Sale/Purchase of Goods/ Services, Grant/Receipt of Loans & Business Advances	50
5	Trinity Infradeveloper Pvt. Ltd.	Directorship	Sale/Purchase of Goods/ Services, Grant/Receipt of Loans & Business Advances	50
6	Trinity Reinsurance Brokers Ltd.	Significant Influence	Sale/Purchase of Goods/ Services, Grant/Receipt of Loans & Business Advances	50
7	MDAH Global Limited	Directorship	Sale/Purchase of Goods/ Services, Grant/Receipt of Loans & Business Advances	50

8	Globus Trade Links Pvt. Ltd	Significant Influence	Sale/Purchase of Goods/ Services, Grant/Receipt of Loans & Business Advances	50
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None of Directors, Key Managerial Personnel and their relatives, is concerned or interested in the said resolution except to the extent of their directorship and shareholding in the Company.

ITEM NO. 9

Considering the company's long-term business plan to expand its business further into wider product lines with a special focus on new age businesses, opportunities and possibilities, the management has decided to amend the Main Objects which will enable your Company to venture into new products, processes, segments, businesses which are under the existing circumstances conveniently and advantageously could be combined with the present activities of the Company.

The Board of Directors thinks that it is in the best interest of the Company and its Shareholders that the activities of the Company be diversified, therefore, to facilitate enlarging the Company's scope of operations, the Board of Directors of your Company has approved and recommended amendment to the Main Object Clause 3(a) of the MOA as detailed in the resolution stated at item No. 9 of this notice.

The proposed alteration/amendment to MOA requires the approval of the Shareholders by means of Special Resolution(s) pursuant to the provisions of the Companies Act, 2013 and relevant rules made thereunder (including any statutory modification(s) or re-enactment thereof, for the time being in force) and accordingly, Board recommends the resolution set out at Item No. 9 of this notice for the approval of the members by means of passing Special Resolution.

None of the Directors or Key Managerial Personnel of the Company and/or their relatives are concerned or interested, financially or otherwise, in the resolution set out at Item No. 9 of the Notice, except to the extent of their shareholding, if any.

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

Sd/-
GAURAV BAJPAI
Company Secretary &
Compliance Officer

Place: New Delhi

Date: 05th September, 2025

BOARD'S Report

Dear Members,

Your Directors take pleasure to present this 37th Annual Report of Trinity League India Limited together with Standalone and Consolidated Audited Financial Statements for the financial year ended 31st March, 2025.

FINANCIAL HIGHLIGHTS:

Particulars	(INR in lacs)			
	Standalone		Consolidated	
	2024-25	2023-24	2024-25	2023-24
Revenue from Operations	26.60	6.18	26.60	6.18
Other Income	21.14	24.72	21.14	24.72
Total Income	47.74	30.90	47.74	30.90
Profit Before Interest, Depreciation and Tax	(23.17)	(313.90)	13.74	1.57
Less: Finance Cost	-	0.32	-	0.32
Less: Depreciation	5.28	7.40	5.28	7.40
Profit Before Tax	(28.46)	(321.62)	(29.62)	(270.71)
Less: Current Tax	1.18	-	1.18	-
Less: Earlier year Tax Adjustment	-	(0.46)	-	(0.46)
Less: Deferred Tax	-	-	-	-
Net Profit After Tax	(29.64)	(321.16)	(30.80)	(270.25)

REVIEW OF OPERATIONS AND OUTLOOK:

During the period under review, your Company has incurred a net loss of Rs. 29.64 lakh as compared to net loss of Rs. 321.16 lakh in the previous year on standalone basis and net loss of Rs. 30.80 lakh as compared to net loss of Rs. 270.25 lakh in the previous year on consolidated basis.

Your Company is exploring opportunities in the field of agriculture and has identified a new product – Agriculture Hydrogel for marketing and distribution. The Board of Directors of your Company are also planning to manufacture the said product in near future once the trading and distribution business is on pace and are hopeful for the robust growth in the years to come.

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, 2025

CHANGE IN NATURE OF BUSINESS, IF ANY:

There has been no change in the nature of business of the Company during financial year 2024-25. 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, 2025 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.

SUBSIDIARY/ASSOCIATE COMPANIES:

As on March 31, 2025, 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, 2025 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, Mr. Devinder Kumar Jain was re-appointed as the Managing Director of the Company for a further period of 3 years to hold the office up to December 05, 2027. There was no other change in the composition of the Board of Directors.

However, Mr. Devinder Kumar Jain, Managing Director is retiring by rotation at the ensuing Annual General Meeting and being eligible, has offered himself for re-appointment. In view of the valuable services, guidance and support received from him, your directors recommend his re-appointment in the ensuing AGM.

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	24.05.2024	4
2	15.07.2024	4
3	06.09.2024	4
4	14.11.2024	4
5	11.02.2025	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 2024-25. 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 2024-25 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 2025-26 have been paid within the stipulated time to the Stock Exchange.

CORPORATE SOCIAL RESPONSIBILITY:

During 2024-25, 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 2025, 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 2025, 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 2024-25 on 24th May 2024, 15th July 2024, 06th September 2024, 14th November 2024 and 11th February 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.

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 2024-25 on 06th September 2024.

The Committee presently consists of the following members:

S.N.	Member Name	Designation
1	Mr. Shashank Chandhok	Chairman
2	Mr. Neeraj Jha	Member
3	Mrs. Madhulika 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/-
Devinder Kumar Jain
(Managing Director)

Sd/-
Madhulika Jain
(Director)

Place: New Delhi

Date: 05th September, 2025

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	31 st March, 2025
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	(27.46)
8.	Loss	
	i) Considered in consolidation	64.38
	ii) Not Considered in consolidation	64.38

**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: 05th September, 2025

FORM NO. MR-3
SECRETARIAL AUDIT REPORT
 for the financial year ended on March 31, 2025

[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, 2025 (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, 2025, 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)**
- h) The Securities and Exchange Board of India (Buyback of Securities) Regulations, 1998; **(Not Applicable to the Company during the Audit Period)** and
- 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: A057744G001184848
(P.R no- 2515/2022)**

**Place: New Delhi
Date: September 05, 2025**

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, 2025 pertaining to Financial Year 2024-25.

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: A057744G001184848
(P.R no- 2515/2022)**

**Place: New Delhi
Date: September 05, 2025**

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.	Agrotech Risk Private Limited	Business Support Services	1 year	Ordinary Course of Business	NA	NA
2.	Trinity Group Enterprises Limited	Business Support Services	1 year	Ordinary Course of Business	NA	NA

**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: 05th September, 2025

MANAGEMENT DISCUSSION AND ANALYSIS REPORT

About TLIL

Trinity League India Limited (TLIL), a part of the Trinity Group based in Noida, has a legacy spanning over three decades. The Company primarily operates in the field of management and financial consultancy and has been listed on the Bombay Stock Exchange (BSE) for more than ten years.

In addition to its core operations, TLIL has established a presence in several other sectors, including Remote Sensing, Geographic Information Systems (GIS), agricultural initiatives, and Water Resource Management. These activities are supported by advanced technologies such as drones and artificial intelligence.

During the year under review, and looking ahead, the Company is actively exploring opportunities in the manufacturing, marketing and distribution of **Hydrogel**—a potassium and starch-based agricultural product aimed at enhancing soil moisture retention and supporting sustainable farming practices.

Indian Economic Overview & the Opportunities ahead

Looking ahead, India is expected to maintain its position as one of the fastest-growing major economies. This momentum is likely to be fueled by sustained government investments in agriculture and rapid advancements in technology. In the agricultural sector, increased adoption of Agri-tech solutions—such as precision farming, AI-driven crop monitoring, digital marketplaces, and smart irrigation techniques—are transforming traditional practices, improving productivity, and enhancing farmers' income. At the same time, digital inclusion and rural connectivity are enabling better access to information, markets, and financial services.

Government reforms supporting innovation, infrastructure development, and ease of doing business—especially in the agriculture and technology sectors—are laying the groundwork for long-term sustainable growth. As a result, agriculture, supported by technological integration and rising rural consumption, will play a critical role in driving India's economic transformation in the years ahead.

Internal control systems and their adequacy

The Company allocates substantial resources to maintain robust internal control systems aligned with industry best practices. These controls are tailored to the Company's size and operational complexity, ensuring reliable financial and operational reporting, compliance with legal requirements, protection of assets against unauthorized use, proper authorization of transactions, and adherence to corporate policies. The framework is designed to provide reasonable assurance across all key functional areas.

Discussion on financial performance with respect to operational Performance

The Company is actively pursuing and exploring strategic initiatives, with a continued focus on delivering consistent, outstanding performance and deepening customer relationships. These efforts aim to achieve both financial and operational goals. While financial performance was satisfactory, it is being carefully evaluated in relation to operational outcomes to ensure balanced and sustainable growth.

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, 2025, 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 accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2025, its loss and other comprehensive income, its 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.

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

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

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

Management 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.

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, 2025 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2025 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 its 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 its 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: 25518718BMOIMD2937

Date: May 30, 2025
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,
2025**

- 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.
- iii. 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 244.86
Trinity Global Enterprises Ltd. (Group Company)	Rs. 58.31
Balance Outstanding as at Balance Sheet Date	
Agrotech Risk Private Ltd. (Associates Company)	Rs 172.99
Trinity Global Enterprises Ltd. (Group Company)	Rs. 54.71

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 overdue 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.

iv. 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.

v. 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.

vi. 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.

vii. 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 material 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, 2025 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.

- viii. 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.
- ix. 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.
- x. 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.
- xi. 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.
- xii. 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.
- xiii. 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.
- xiv. 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.
- xv. 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.
- xvi. 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.
- xvii. 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.

- xviii. 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.
- xix. 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.
- xx. With respect to CSR contribution under section 135 of the Act:
- 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.
 - 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: 25518718BMOIMD2937

Date: May 30, 2025
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, 2025.]

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, 2025 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, issued by ICAI and deemed to be prescribed under section 143(10) of the Act, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the 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, 2025, 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: 25518718BMOIMD2937**

**Date: May 30, 2025
Place: Noida**

TRINITY LEAGUE INDIA LIMITED
CIN : L93000DL1988PLC031953
STANDALONE BALANCE SHEET AS AT MARCH 31, 2025

(INR in Lacs)

	Particulars	Note	As at 31.03.2025	As at 31.03.2024
	ASSETS			
(I)	Non-Current Assets			
	(A) Property, Plant & Equipment	2.1	16.66	21.94
	(B) Financial Assets			
	Investments	2.2	-	36.92
	(C) Deferred tax Assets (Net)	2.3	2.56	2.56
	(D) Other Non-Current Assets	2.4	3.57	2.32
	Sub Total		22.79	63.74
(II)	Current Assets			
	(A) Financial Assets			
	(i) Trade Receivables	2.5	28.19	0.25
	(ii) Cash and cash equivalents	2.6	3.06	2.54
	(iii) Loans & Advances	2.7	227.70	247.66
	(B) Other Current Assets	2.8	6.13	8.51
	Sub Total		265.08	258.96
	TOTAL		287.87	322.70
	EQUITY AND LIABILITIES			
(I)	Equity			
	(A) Equity Share Capital	2.9	791.69	791.69
	(B) Other Equity	2.10	(507.39)	(477.75)
	Sub Total		284.30	313.94
(II)	Liabilities			
	Current Liabilities			
	(A) Financial Liabilities			
	(i) Other Financial Liabilities	2.11	2.42	2.42
	(B) Other Current Liabilities	2.12	1.15	6.34
	Sub Total		3.57	8.76
	TOTAL		287.87	322.70

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)
Sd/-
CA Jayant Kumar
Partner
Membership No. 518718

Place: Noida
Date : May 30, 2025

For and on behalf of
Trinity League India Limited

Sd/-
Devinder Kumar Jain
Managing Director
DIN 00437646
Sd/-
Gaurav Bajpai
Company Secretary
(M. No. A54682)

Sd/-
Madhulika Jain
Director
DIN 00437683
Sd/-
Summiti Jain
Chief Financial Officer

TRINITY LEAGUE INDIA LIMITED
CIN : L93000DL1988PLC031953
STANDALONE STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED MARCH 31, 2025

(INR in Lacs)

Particulars	Note	Year Ended 31.03.2025	Year Ended 31.03.2024
INCOME			
Revenue from Operations	2.13	26.60	6.18
Other Income	2.14	21.14	24.72
Total Income		47.74	30.90
EXPENSES			
Employee Benefits Expense	2.15	21.21	17.04
Finance Costs	2.16	-	0.32
Depreciation		5.28	7.40
Other expenses	2.17	49.71	327.76
Total Expenses		76.20	352.52
Loss Before Tax		(28.46)	(321.62)
Tax Expense:			
Current Tax		1.18	-
Income Tax Paid for earlier years		-	(0.46)
Deferred Tax		-	-
Total Tax Expense		1.18	(0.46)
Loss After Tax for the year		(29.64)	(321.16)
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)		(29.64)	(321.16)
Earning per Equity Share (Par Value of Rs. 10/ each)	2.18		
(i) Basic		(0.37)	(4.06)
(ii) Diluted		(0.37)	(4.06)

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

Place: Noida
Date : May 30, 2025

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, 2025

(INR in Lacs)

S No.	PARTICULARS	AMOUNT	YEAR ENDED 31.03.2025	AMOUNT	YEAR ENDED 31.03.2024
I	CASH FLOW FROM OPERATING ACTIVITIES				
	Net Loss as per Profit and Loss Account before tax		(28.46)		(321.62)
	ADD:				
	Depreciation	5.28		7.40	
	Provision for Diminiution in value of Investment	36.92	42.20	315.46	322.86
	LESS:				
	Interest Income	(21.14)		(23.32)	
	Profit on Sale of PPE	-	(21.14)	(1.40)	(24.72)
	Operating Profit /Loss) Before Working Capital Changes		(7.39)		(23.48)
	Adjustments for:				
	(Increase) / Decrease in Trade Receivables	(27.94)		11.95	
	Increase / (Decrease) in Other Current Financial Liabilities	(0.00)		(5.46)	
	(Increase) / Decrease in Other Current Assets	2.38		0.13	
	Increase / (Decrease) in Other Trade Payable	-		(2.63)	
	(Increase) / Decrease in Loans & Advances	19.96		(8.82)	
	Increase / (Decrease) in Other Current Liabilities	(5.19)	(10.79)	4.08	(0.75)
	Cash flow from Operating Activities		(18.18)		(24.23)
	Income Tax (Paid) / Refund		(2.44)		1.05
	NET CASH FLOW FROM OPERATING ACTIVITIES		(20.62)		(23.18)
II	CASH FLOW FROM INVESTING ACTIVITIES				
	Sale of PPE	-		1.74	
	Interest Received	21.14		23.32	
	NET CASH FLOW FROM INVESTING ACTIVITIES		21.14		25.06
III	CASH FLOW FROM FINANCING ACTIVITIES				
	Increase / (Decrease) in Short Term Borrowings	-		(1.49)	
	NET CASH FLOW FROM FINANCING ACTIVITIES		-		(1.49)
IV	NET CASH FLOW DURING THE YEAR (I+II+III)		0.52		0.39
V	Cash and cash equivalents at the beginning of the year		2.54		2.15
VI	CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR		3.06		2.54

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)
Sd/-
CA Jayant Kumar
Partner
Membership No. 518718

Place: Noida
Date : May 30, 2025

For and on behalf of
Trinity League India Limited

Sd/-
Devinder Kumar Jain
Managing Director
DIN 00437646

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

Sd/-
Madhulika Jain
Director
DIN 00437683

Sd/-
Summiti Jain
Chief Financial Officer

TRINITY LEAGUE INDIA LIMITED
STANDALONE STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED MARCH 31, 2025

a. Equity share capital

Particulars	(INR in Lacs)	
	As at March 31, 2025	As at March 31, 2024
	Amount	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

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, 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)
Balance at April 1, 2023	(230.33)	42.75	30.98		(156.59)
(Loss) for the year	(321.16)	-	-	-	(321.16)
Balance at March 31, 2024	(551.49)	42.75	30.98	-	(477.75)

(INR in Lacs)

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 : May 30, 2025

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

Particulars	GROSS BLOCK				DEPRECIATION			NET BLOCK		(INR in Lac)
	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	
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

Previous FY 2023-24

Particulars	GROSS BLOCK			DEPRECIATION				NET BLOCK		
	As at 1st April, 2023	Additions during the year	Disposals/ Deductions/ Transfers / Reclassifications	As at 31st March, 2024	Depreciation as at 1st April, 2023	Depreciation during the year	Disposals/ Deductions/ Transfers / Reclassifications	Total Depreciation upto 31st March, 2024	AS AT 31st March, 2024	AS AT 31st March, 2023
Plant and Machinery	35.15	-	-	35.15	20.55	2.64	-	23.19	11.96	14.60
Vehicles	43.64	-	5.67	37.97	28.55	4.76	5.32	27.99	9.98	15.09
Office Equipments	1.25	-	-	1.25	1.25	-	-	1.25	-	-
Electrical Equipment	0.14	-	-	0.14	0.14	-	-	0.14	-	-
Total	80.18	-	5.67	74.51	50.49	7.40	5.32	52.57	21.94	29.69

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

(INR in Lacs)		
PARTICULARS	As at 31st March 2025	As at 31st March 2024
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)	(315.46)
TOTAL	-	36.92
Note No. 2.3 - Deferred Tax Assets (Net)		
Deferred Tax Assets		
Related to Property, Plant & Equipment	2.56	2.56
(Refer Note No. 2.26 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	2.32
TOTAL	3.57	2.32
Note No. 2.5 - Trade Receivables (At Amortised Cost)		
(Unsecured considered good)		
Trade Receivables	28.19	0.25
TOTAL	28.19	0.25

Trade Receivables Ageing as at 31st March 2025:

(INR in Lacs)							
Particulars	Not Due	Outstanding for following periods from due date of payment					Total
		< 6 months	6 months - 1 year	1-2 year	2-3 year	> 3 year	
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

Trade Receivables Ageing as at 31st March 2024:

(INR in Lacs)							
Particulars	Not Due	Outstanding for following periods from due date of payment					Total
		< 6 months	6 months - 1 year	1-2 year	2-3 year	> 3 year	
Undisputed Trade receivables – considered good	-	0.25	-	-	-	-	0.25
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	-	0.25	-	-	-	-	0.25

(INR in Lacs)		
Note No.2.6 - Cash & Cash Equivalent		
Balance in Current Accounts	0.89	0.37
Cash -in hand	2.17	2.17
TOTAL	3.06	2.54
Note No. 2.7 - Loans & Advances		
(Unsecured considered good)		
Loans	227.70	247.66
TOTAL	227.70	247.66
Note No. 2.8 - Other Current Assets		
(Unsecured considered good)		
Advances Recoverable in cash or kind	5.00	5.00
Advance to Suppliers	0.04	0.03
Prepaid Expenses	0.11	0.07
GST Input	0.98	3.40
TOTAL	6.13	8.51

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, 2025		As at 31 March, 2024	
	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 31-03-2025	No. of Shares as at 31-03-2024
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, 2025		As at 31 March, 2024	
	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, 2025		As at 31 March, 2024		% of Change during the Year
	No. of Shares	% of Total Shares	No. of Shares	% of Total Shares	
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%	5,860	0.07%	1765.19%

(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 2025	As at 31st March 2024
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	(551.49)	(230.33)
Add: Loss for the year	(29.64)	(321.16)
Closing Balance	(581.13)	(551.49)
TOTAL- (A+B+C)	(507.39)	(477.75)
NOTE NO.2.11 - Other Financial Liabilities		
Other Liabilities		
Expenses Payable	2.42	2.42
TOTAL	2.42	2.42
NOTE NO.2.12 - Other Liabilities		
Statutory Dues	1.15	0.34
Agrotech Risk Private Limited		6.00
TOTAL	1.15	6.34

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

(INR in Lacs)

PARTICULARS	Year ending 31st March 2025	Year ending 31st March 2024
Note No.2.13 -Revenue From Operations		
Sales of Services	26.60	6.18
TOTAL	26.60	6.18
Note No.2.14 - Other Income		
Interest Income	21.14	23.32
Profit of Sale on Property, Plant & Equipment	-	1.40
TOTAL	21.14	24.72
Note No. 2.15 - Employee Benefits Expense		
Salary & other benefits	19.84	15.42
Employer Contribution to Provident & Other Funds	0.65	0.76
Director Sitting Fees	0.50	0.70
Staff Welfare	0.22	0.16
TOTAL	21.21	17.04
Note No. 2.16 - Finance Cost		
Interest on Loans	-	0.01
Other Interest	-	0.30
TOTAL	-	0.32
Note No. 2.17 - Other Expenses		
Legal, Professional & Consultancy Expenses	1.53	2.16
Provision for Diminiution in value of Investment	36.92	315.46
Auditors' Remuneration - Statutory Audit / Limited Review	0.70	0.55
Advertisement expense	0.40	0.42
Rent	0.12	0.12
ROC Filling fees	0.05	0.07
Postage, Telephone & Telegram	-	0.03
Business Promotion	0.02	0.05
Printing & Stationery	0.05	0.04
Insurance Expense	0.40	0.60
Listing Fee	3.25	3.25
Travelling & Conveyance	1.36	2.60
Bank Charges	-	0.01
Repair & Maintenances	0.05	0.14
Misc. Expense	4.86	2.27
TOTAL	49.71	327.76

TRINITY LEAGUE INDIA LIMITED NOTES FORMING PART OF THE STANDALONE FINANCIAL STATEMENTS			
		(INR in Lacs)	
NOTE NO. 2.18 EARNING PER SHARE		Year Ended 31.03.2025	Year Ended 31.03.2024
Loss for the year		(29.64)	(321.16)
Weighted Average number of Equity Shares outstanding during the year		7,916,900	7,916,900
Earning Per Share - Basic & Diluted (Rs.)		(0.37)	(4.06)
Face value per share (Rs.)		10.00	10.00
(INR in Lacs)			
NOTE NO. 2.19 CONTINGENT LIABILITIES & CAPITAL COMMITMENTS		Year Ended 31.03.2025	Year Ended 31.03.2024
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- w.e.f.26th October 2023

Mr. Piyush Kumar Srivastava

Company Secretary ceased on 30th September, 2023

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

B) Relative of Key Managerial Personnel:

Mr. Akhilesh jain

Relative of KMP

Mrs. Saloni Jain

Relative of KMP

(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

(b) The following transactions were carried out with related parties :

(INR in Lacs)

Particulars	31.03.2025	31.03.2024
Mr.Gaurav Bajpai (Company Secretary)	12.71	4.21
Mr. Piyush Kumar Srivastava (Company Secretary)	-	3.47
Agrotech Risk Private Limited (Sales- Business Support Services)	0.50	-
Agrotech Risk Private Limited (Interest Income)	6.08	-
Trinity Global Enterprise Ltd. (Sales Business Support Services)	26.10	-
Trinity Global Enterprise Ltd. (Interest Income)	14.90	23.17
MDAH Global Limited - Earlier Known As 'Trinity General Insurance Company Limited' (Expenses)	0.12	0.12
Sitting fees paid to Non Executive Director's	0.50	0.70

(c) Closing Balances of related parties

(INR in Lacs)

Particulars	31.03.2025	31.03.2024
Remuneration Payable	1.35	0.76
Trinity Global Enterprises Limited (Loans /Advances Given)	54.71	247.66
Mr. Neeraj Jha- Sitting Fee payable	0.25	0.31
Mr. Shashank Chandok- Sitting Fee payable	0.25	0.31
Agrotech Risk Private Limited (Amount Payable)	-	6.00
Agrotech Risk Private Limited (Loans /Advances Given)	172.99	-
Trinity Global Enterprises Limited (Trade Receivable)	28.19	-

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.

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

Note - 2.21

Financial instruments – Fair values and risk management

A. Accounting classification and fair values

Following is the comparison 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, 2025	As at 31st March, 2024
	Amortized cost	Amortized cost
Financial Assets:		
Investments (Refer Note 2.2)	-	36.92
Trade Receivables (Refer Note 2.5)	28.19	0.25
Cash and cash equivalents (Refer Note 2.6)	3.06	2.54
Loans & Advances (Refer Note 2.7)	227.70	247.66
Total	258.95	287.37
Financial Liabilities:		
Other Financial Liabilities	2.42	2.42
Total	2.42	2.42

(ii) Fair Value Hierarchy

All financial assets and liabilities measured at amortised cost.

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

Considering the short term nature of Financial Assets & Financial Liabilities fair 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 31.03.2025		As at 31.03.2024	
	Upto Six Months	More than Six Months	Upto Six Months	More than Six Months
Secured	-	-	-	-
Unsecured	28.19	-	0.25	-
Total	28.19	-	0.25	-

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, 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

The table below provides details regarding the contractual maturities of significant financial liabilities as of March 31, 2024:

(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.

No changes were made in the objectives, policies or processes for managing capital during the years ended March 31, 2025 and March 31, 2024.

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 01.04.2023	Provided during the year in Statement of Profit & Loss	Provided during the year in OCI (net)	As on 31.03.2024	Provided during the year in Statement of Profit & Loss	Provided during the year in OCI (net)	Balance as on 31.03.2025
Deferred Tax Assets:							
Related to Property, Plant & Equipment	2.56		-	2.56	-	-	2.56
Total Deferred Tax Assets (A)	2.56	-	-	2.56	-	-	2.56
MAT Credit Entitlement (B)	-	-	-	-	-	-	-
Deferred Tax Assets including MAT Credit (A+B)	2.56	-	-	2.56	-	-	2.56

Note: Considering the matter of prudence, deferred tax assets has not been created on the loss & other deductible expenditure for the year ended March 31, 2025.

Component of Deferred tax assets as at:

(INR in Lacs)

Particulars	As at 31.03.2025	As at 31.03.2024
Deferred tax assets (DTA)		
Difference between tax depreciation and book depreciation	2.74	2.63
Deferred Tax on Losses	-	0.37
Total Deferred tax assets (DTA)	2.74	3.00

Note

The Company has deferred tax asset in the form of differences in Depreciation, 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.

Reconciliation of Tax Expenses

Particulars	Year Ended 31.03.2025	Year Ended 31.03.2024
Loss Before Tax	(28.46)	(321.62)
Enacted Tax Rate	25.17%	25.17%
Tax Expenses on Above	(7.16)	(80.94)
Actual Tax Expenses for the year	1.18	(0.46)
Differences	(8.34)	(80.48)
Reason for Differences:	(8.34)	(80.48)
<i>Deferred Tax Asset not created on losses due to uncertainty of profit</i>		

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, 2025 and as at March 31, 2024.
 - 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 Crypto 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 2024-25	FY 2023-24	% Variance	Reason for Variance
Current ratio	Current Assets	Current Liabilities	74.20	29.57	151%	Due to reduction in in Current Liabilities
Debt-equity ratio	Paid-up debt capital (Long term borrowings+Short term borrowings)	Shareholder's Equity (Total Equity)	-	-	-	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	(172.39)	-	NA
Return on equity ratio	Profit for the year	Average Shareholder's Equity	-9.91%	-67.68%	-85.36%	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	1.87	0.99	0.88	Due to Increases in Turnover
Trade payables turnover ratio	Total Purchases (for Material Consumed) + Other Expenses	Average Trade Payables	N.A.	N.A.	N.A.	NA
Net capital turnover ratio	Revenue from operations	Working Capital	10.17%	2.47%	312%	Due to Increases in Turnover
Net profit ratio	Profit for the year	Revenue from operations	-111.41%	-5194.87%	-97.86%	Due to decrease in margin
Return on capital employed	Earning before interest and taxes	Capital Employed = (Net Worth + Total Debts + Deferred Tax Liabilities)	-10.01%	-102.34%	-90.22%	Due to decrease in margin
Return on Investment	Income from Investment	Average Investment	NIL	NIL	NA	NA

Note No. 2.26

Recent accounting pronouncements:

A. Below is a summary of the new standards and key amendments that are effective for the first time for periods commencing on or after 1 April 2024 (i.e. years ended 31 March 2025):

Lease liability in sale and leaseback – Amendments to Ind AS 116 - On 9 September 2024, the MCA notified the narrow-scope amendments to the requirements for sale and leaseback transactions in Ind AS 116 which explain how an entity accounts for a sale and leaseback after the date of the transaction. The amendments specify that, in measuring the lease liability subsequent to the sale and leaseback, the seller-lessee determines 'lease payments' and 'revised lease payments' in a way that does not result in the seller-lessee recognising any amount of the gain or loss that relates to the right of use that it retains. This could particularly impact sale and leaseback transactions where the lease payments include variable payments that do not depend on an index or a rate.

Insurance Contracts - Ind AS 117 - The MCA notified the new accounting standard Ind AS 117, 'Insurance Contracts', on 12 August 2024 replacing Ind AS 104, 'Insurance Contracts'. The new standard requires an entity to apply Ind AS 117 for annual reporting periods beginning on or after 1 April 2024.

B. Standard issued but not effective

On 7th May, 2025, the MCA has notified amendment to IND AS 21 to help entities to determine whether a currency is exchangeable into another currency and which spot exchange rate to The Company does not expect these amendments to have a material impact on its financial statements.

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 30, 2025

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

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, 2025, 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, as amended ("the Act") in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the consolidated state of affairs of the company as at March 31, 2025, its consolidated loss including other comprehensive income, consolidated changes in equity and 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. Our opinion on the consolidated financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the consolidated financial statements, our responsibility is to read the other information 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.

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

Management 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 of 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.

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 INR (38.08) lacs for the year ended 31st March, 2025, 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, 2025 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, 2025 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, 2025 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:
- 3) 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.
- 4) 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.
- 5) (i) 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
- (ii) (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 behalf 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.

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

(iv) 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: 25518718BMOIMD2937

Date: May 30, 2025
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, 2025.]

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, 2025, we have audited the internal financial controls over financial reporting of Trinity League India Limited (hereinafter referred to as the "Company") and its Associate, as of that date

Management's Responsibility for Internal Financial Controls

The Board of Directors of the Company and its associate 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 and its associate, 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 and the audit evidence obtained by the other auditors in terms of their reports referred to in the Other Matters paragraph below, 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 and based on the consideration of report of other auditor, as referred to in Other Matters paragraph below, the Company and its associate 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, 2025, 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

Our report under Section 143(3)(i) of the Act on the adequacy and operating effectiveness of the internal financial controls over financial reporting with reference to these Consolidated Financial Statements of the Company & its associates, in so far as it relates to separate consolidated financial statement of the associate is based on the corresponding report of the auditor of associate.

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

Sd/-
CA Jayant Kumar
(Partner)
M. No. 518718
UDIN: 25518718BMOIMD2937

Date: May 30, 2025
Place: Noida

TRINITY LEAGUE INDIA LIMITED
CIN : L93000DL1988PLC031953
CONSOLIDATED BALANCE SHEET AS AT MARCH 31, 2025

(INR in Lacs)

Particulars		Note	As at 31.03.2025	As at 31.03.2024
(I)	ASSETS			
	Non-Current Assets			
	(A) Property, Plant & Equipment	2.1	16.66	21.94
	(B) Investments accounted for using the Equity Method	2.2	-	38.08
	(C) Deferred tax Assets (Net)	2.3	2.56	2.56
	(D) Other Non-Current Assets	2.4	3.57	2.32
	Sub Total		22.79	64.90
(II)	Current Assets			
	(A) Financial Assets			
	(i) Trade Receivables	2.5	28.19	0.25
	(ii) Cash and Cash Equivalents	2.6	3.06	2.54
	(iii) Loans & Advances	2.7	227.70	247.66
	(B) Other Current Assets	2.8	6.13	8.51
	Sub Total		265.08	258.96
	TOTAL		287.87	323.86
(I)	EQUITY AND LIABILITIES			
	Equity			
	(A) Equity Share Capital	2.9	791.69	791.69
	(B) Other Equity	2.10	(507.39)	(476.59)
	Sub Total		284.30	315.10
(II)	Liabilities			
	Current Liabilities			
	(A) Financial Liabilities			
	(i) Other Financial Liabilities	2.11	2.42	2.42
	(B) Other Current Liabilities	2.12	1.15	6.34
	Sub Total		3.57	8.76
	TOTAL		287.87	323.86

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

1
2

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 30, 2025

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, 2025

(INR in Lacs)

Particulars	Note	Year Ended 31.03.2025	Year Ended 31.03.2024
INCOME			
Revenue from Operations	2.13	26.60	6.18
Other Income	2.14	21.14	24.72
Total Income		47.74	30.90
EXPENSES			
Employee Benefits Expense	2.15	21.21	17.04
Finance Cost	2.16	-	0.32
Depreciation		5.28	7.40
Other expenses	2.17	12.79	12.30
Total Expenses		39.28	37.07
Loss Before Tax		8.46	(6.16)
Share of Loss in Associates		(38.08)	(264.55)
		(29.62)	(270.71)
Tax Expense:			
Current Tax		1.18	-
Income Tax Paid for earliers years		-	(0.46)
Deferred Tax		-	-
Total Tax Expense:		1.18	(0.46)
Loss for the year		(30.80)	(270.25)
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)		(30.80)	(270.25)
Earning per Equity Share (Par Value of Rs. 10/ each)	2.19		
(i) Basic		(0.39)	(3.41)
(ii) Diluted		(0.39)	(3.41)

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

Sd/-
Gaurav Bajpai
Company Secretary

Sd/-
Summiti Jain
Chief Financial Officer

Place: Noida
Date : May 30, 2025

(M. No. A54682)

TRINITY LEAGUE INDIA LIMITED
CIN : L93000DL1988PLC031953
CONSOLIDATED STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST MARCH, 2025

(INR in Lacs)

S No.	PARTICULARS	AMOUNT	Year Ended 31.03.2025	AMOUNT	Year Ended 31.03.2024
I	CASH FLOW FROM OPERATING ACTIVITIES				
	Net Loss as per Profit and Loss Account Before Tax		(29.62)		(270.71)
	ADD:				
	Depreciation	5.28		7.40	7.40
	Share of Net (Profit) / Loss in Associate	38.08	43.36	264.55	264.55
	LESS:				
	Interest Income	(21.14)		(23.32)	(23.32)
	Profit on Sale of PPE		(21.14)	(1.40)	(1.40)
	Operating Profit Before Working Capital Changes		(7.39)		(23.48)
	Adjustments for:				
	(Increase) / Decrease in Trade Receivables	(27.94)		11.95	
	Increase / (Decrease) in Other Current Financial Liabilities	-		(5.46)	
	(Increase) / Decrease in Other Current Assets	2.38		0.13	
	Increase / (Decrease) in Other Trade Payable	-		(2.63)	
	(Increase) / Decrease in Loans & Advances	19.96		(8.82)	
	Increase / (Decrease) in Other Current Liabilities	(5.19)	(10.79)	4.08	(0.75)
	Cash flow from Operating Activities		(18.18)		(24.23)
	Income Tax (Paid) / Refund		(2.44)		1.05
	NET CASH FLOW FROM OPERATING ACTIVITIES		(20.62)		(23.18)
II	CASH FLOW FROM INVESTING ACTIVITIES				
	Sale of PPE			1.74	
	Interest Received	21.14		23.32	
	NET CASH FLOW FROM INVESTING ACTIVITIES		21.14		25.06
III	CASH FLOW FROM FINANCING ACTIVITIES				
	Increase / (Decrease) in Short Term Borrowings	-		(1.49)	
	NET CASH FLOW FROM FINANCING ACTIVITIES		-		(1.49)
IV	NET CASH FLOW DURING THE YEAR (I+II+III)		0.52		0.39
V	Cash and cash equivalents at the beginning of the year		2.54		2.15
VI	CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR		3.06		2.54

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)

Sd/-
CA Jayant Kumar
Partner
Membership No. 518718

Place: Noida
Date : May 30, 2025

For and on behalf of the Board of Directors

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

Equity share capital				
(INR in Lacs)				
Particulars	As at 31.03.2025 Amount	As at 31.03.2024 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		
Other Equity				
Particulars	Reserves & Surplus		Items of Other Comprehensive Income - fair Value of Equity through OCI	Total
	Retained earnings	Security Premium		
Balance at March 31, 2024	(553.11)	42.75	33.77	0.01
Loss for the year	(30.80)	-	-	
Balance at March 31, 2025	(583.91)	42.75	33.77	0.01
Balance at April 1, 2023	(282.86)	42.75	33.77	-
Loss for the year	(270.25)	-	-	-
Balance at March 31, 2024	(553.11)	42.75	33.77	-
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 Director DIN 00437646		Sd/- Madhulika Jain Director DIN 00437683
Place: Noida Date : May 30, 2025		Sd/- Gaurav Bajpai Company Secretary (M. No. A54682)		Sd/- Summitti 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)

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
Plant and Machinery	35.15	-	-	35.15	23.19	2.16	-	25.36	9.79
Vehicles	37.97	-	-	37.97	27.99	3.12	-	31.11	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	-	-	74.51	52.56	5.28	-	57.85	16.66
									21.94

Previous FY 2023-24

(INR in Lacs)

Particulars	GROSS BLOCK			DEPRECIATION				NET BLOCK	
	As at 1st April, 2023	Additions during the year	Disposals/ Deductions/ Transfers / Reclassifications	As at 31st March, 2024	Depreciation as at 1st April, 2023	Depreciation during the year	Disposals/ Deductions/ Transfers / Reclassifications	Total Depreciation upto 31st March, 2024	AS AT 31st March, 2024
Plant and Machinery	35.15	-	-	35.15	20.55	2.64	-	23.19	11.96
Vehicles	43.64	-	5.67	37.97	28.55	4.76	5.32	27.99	9.98
Office Equipments	1.25	-	-	1.25	1.25	-	-	1.25	-
Electrical Equipment	0.14	-	-	0.14	0.14	-	-	0.14	-
Total	80.18	-	5.67	74.51	50.49	7.40	5.32	52.56	21.94
									29.69

TRINITY LEAGUE INDIA LIMITED							
NOTES FORMING PART OF THE CONSOLIDATED FINANCIAL STATEMENTS							
(INR in Lacs)							
PARTICULARS	As at 31.03.2025	As at 31.03.2024					
Note No.2.2 - Investments accounted for using the Equity Method							
Equity Shares							
At Cost							
Investment in Associate Company							
Agrotech Risk Private Limited	-	38.08					
(3523800 [Last Year 3523800] Equity Shares of INR 10 each)							
TOTAL	-	38.08					
Note No. 2.3 - Deferred Tax Assets (Net)							
Deferred Tax Assets							
Related to Property, Plant & Equipment	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	2.32					
TOTAL	3.57	2.32					
Note NO. 2.5 - Trade Receivables (At Amortised Cost)							
(Unsecured considered good)							
Trade Receivables	28.19	0.25					
TOTAL	28.19	0.25					
(INR in Lacs)							
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
Trade Receivables Ageing as at 31st March 2024:	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	-	0.25	-	-	-	-	0.25
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	-	0.25	-	-	-	-	0.25
Note No.2.6 - Cash & Cash Equivalent							
Balance in Current Accounts	0.89	0.37					
Cash -in hand	2.17	2.17					
TOTAL	3.06	2.54					
Note No. 2.7 - Loans & Advance							
(Unsecured considered good)							
Loans & Advances	227.70	247.66					
TOTAL	227.70	247.66					
Note No. 2.8 - Other Current Assets							
(Unsecured considered good)							
Advances Recoverable in cash or kind	5.00	5.00					
Advance to Suppliers	0.04	0.03					
Prepaid Expenses	0.11	0.07					
GST Input	0.98	3.41					
TOTAL	6.13	8.51					

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, 2025		As at 31 March, 2024	
	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	No. of Shares
	As at 31 March, 2025	As at 31 March, 2024
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, 2025		As at 31 March, 2024	
	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, 2025		As at 31 March, 2024		% of Change during the Year
	No. of Shares	% of Total Shares	No. of Shares	% of Total Shares	
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%	5,860	0.07%	1765.19%

(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 2025	AS At 31st March 2024		
NOTE NO.2.10 - Other Equity				
(A) Capital Reserve	33.77	33.77		
(B) Security Premium				
Opening Balance	42.75	42.75		42.75
Add: Received During the year	-	-		-
Closing Balance	42.75	42.75		42.75
(C) Balance of Retained Earnings:				
Balance brought Forward from Last Year's Accounts	(553.11)	(282.86)		(282.86)
Add: Loss for the year	(30.80)	(270.25)		(270.25)
Closing Balance -	(583.91)	(553.11)		(553.11)
TOTAL- (A+B+C)	(507.39)	(476.59)		(476.59)
NOTE NO.2.11 - Other Financial Liabilities				
Other Liabilities				
Expenses Payable	2.42	2.42		2.42
TOTAL	2.42	2.42		2.42
NOTE NO.2.12 - Other Liabilities				
Statutory Dues	1.15	0.34		0.34
Agrotech Risk Private Limited	-	6.00		6.00
TOTAL	1.15	6.34		6.34

TRINITY LEAGUE INDIA LIMITED NOTES FORMING PART OF THE CONSOLIDATED FINANCIAL STATEMENTS		
(INR in Lacs)		
PARTICULARS	Year ending 31st March 2025	Year ending 31st March 2024
Note No.2.13 -Revenue From Operations		
Sales of Services	26.60	6.18
TOTAL	26.60	6.18
Note No.2.14 - Other Income		
Interest Income	21.14	23.32
Profit of Sale on Property, Plant & Equipment	-	1.40
TOTAL	21.14	24.72
Note No. 2.15 - Employee Benefits Expense		
Salary & other benefits	19.84	15.42
Employer Contribution to Provident & Other Funds	0.65	0.76
Director Sitting Fees	0.50	0.70
Staff Welfare	0.22	0.16
TOTAL	21.21	17.04
Note No. 2.16 - Finance Cost		
Interest on Loans	-	0.01
Other Interest	-	0.31
	-	0.32
Note No. 2.17 - Other Expenses		
Legal, Professional & Consultancy Expenses	1.53	2.16
Auditors' Remuneration - Statutory Audit / Limited Review	0.70	0.55
Advertisement expense	0.40	0.42
Rent	0.12	0.12
ROC Filling fees	0.05	0.07
Postage, Telephone & Telegram	-	0.03
Business Promotion	0.02	0.05
Printing & Stationery	0.05	0.04
Insurance Expense	0.40	0.60
Listing Fee	3.25	3.25
Travelling & Conveyance	1.36	2.60
Bank Charges	-	0.01
Repair & Maintenances	0.05	0.14
Misc. Expense	4.86	2.26
TOTAL	12.79	12.30

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 31.3.2025	Proportion(%) of shareholding as on 31.3.2024
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%	284.30	96.24%	(29.64)
	Previous Year	99.63%	313.94	118.84%	(321.16)
Agrotech Risk private Limited - Associates Company	Current Year	-10.73%	(30.50)	218.91%	(67.42)
	Previous Year	11.72%	36.92	97.89%	(264.55)
Eliminations	Current Year	10.73%	30.50	-215.15%	66.26
	Previous Year	-11.35%	(35.75)	116.73%	(315.46)
Total	Current Year	100.00%	284.30	100.00%	(30.80)
	Previous Year	100.00%	315.10	100.00%	(270.25)

Note: During the year ended 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, 2025	Year ended March 31, 2024	
Loss for the year		(30.80)	(270.25)	
Weighted Average number of Equity Shares outstanding during the year		7,916,900	7,916,900	
Earning Per Share - Basic & Diluted (Rs.)		(0.39)	(3.41)	
Face value per share (Rs.)		10.00	10.00	
NOTE NO. 2.20 CONTINGENT LIABILITIES & CAPITAL COMMITMENTS				(INR in Lacs)
		Year ended March 31, 2025	Year ended March 31, 2024	
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. 2.21 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

Mr. Piyush Kumar Srivastava

Mr. Devinder Kumar Jain

Mr. Neeraj Jha

Mrs. Madhulika Jain

Mr. Shashank Chandok

Mrs. Summiti Jain

Company Secretary- w.e.f. 26th October 2023

Company Secretary ceased on 30th September, 2023

Managing Director

Non Executive and Independent Director

Non Executive Director

Non Executive and Independent Director

Chief Financial Officer

B) 'Relative of Key Managerial Personnel:

Mr. Akhilesh Jain

Mrs. Saloni Jain

Relative of KMP

Relative of KMP

Enterprises over which KMP and their relatives are able to

(iii) exercise significant influence

MDAH Global Limited - Earlier Known As 'Trinity General

Insurance Company Limited

Trinity Global Enterprises Limited

The following transactions were carried out with related

(b) parties :

(INR in Lacs)

Particulars	31.03.2025	31.03.2024
Mr. Gaurav Bajpai (Company Secretary)	12.71	4.21
Mr. Piyush Kumar Srivastava (Company Secretary)		3.47
Agrotech Risk Private Limited (Sales- Business Support Services)	0.50	
Agrotech Risk Private Limited (Interest Income)	6.08	-
Trinity Global Enterprise Ltd. (Sales Business Support Services)	26.10	
Trinity Global Enterprise Ltd. (Interest Income)	14.90	23.17
MDAH Global Limited - Earlier Known As 'Trinity General Insurance Company Limited (Expenses)	0.12	0.12
Sitting fees paid to Non Executive Director's	0.50	0.70

(c) Closing Balances of related parties

(INR in Lacs)

Particulars	31.03.2025	31.03.2024
Remuneration Payable	1.35	0.76
Trinity Global Enterprises Limited (Loans /Advances Given)	54.71	247.66
Mr. Neeraj Jha- Sitting Fee payable	0.25	0.31
Mr. Shashank Chandok- Sitting Fee payable	0.25	0.31
Agrotech Risk Private Limited (Amount Payable)	-	6.00
Agrotech Risk Private Limited (Loans /Advances Given)	172.99	-
Trinity Global Enterprises Limited (Trade Receivable)	28.19	-

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, 2025	As at 31st March, 2024
	Amortized cost	Amortized cost
Financial Assets:		
Investments accounted for using the Equity Method (Refer Note 2.2)	-	38.08
Trade Receivables (Refer Note 2.5)	28.19	0.25
Cash and cash equivalents (Refer Note 2.6)	3.06	2.54
Loans & Advances (Refer Note 2.7)	227.70	247.66
Total	258.95	288.53
Financial Liabilities:		
Other Financial Liabilities	2.42	2.42
Total	2.42	2.42

(ii) Fair Value Hierarchy

All financial assets and liabilities measured at amortised cost.

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

Considering the short term nature of Financial Assets & Financial Liabilities fair 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 comparison 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, 2025		As 31st March, 2024	
	Upto Six Months	More than Six Months	Upto Six Months	More than Six Months
Secured	-	-	-	-
Unsecured	28.19	-	0.25	-
Total	28.19	-	0.25	-

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, 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

The table below provides details regarding the contractual maturities of significant financial liabilities as of March 31, 2024:

(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 2025 and 31 March 2024.

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 01.04.2023	Provided during the year in Statement of Profit & Loss	Provided during the year in OCI (net)	As on 31.03.2024	Provided during the year in Statement of Profit & Loss	Provided during the year in OCI (net)	Balance as on 31.03.2025
Deferred Tax Assets:							
Related to Property, Plant & Equipment	2.56		-	2.56	-	-	2.56
Total Deferred Tax Assets (A)	2.56	-	-	2.56	-	-	2.56
MAT Credit Entitlement (B)	-	-	-	-	-	-	-
Deferred Tax Assets including MAT Credit (A+B)	2.56	-	-	2.56	-	-	2.56

Note: Considering the matter of prudence, deferred tax assets has not been created on the loss & other deductible expenditure for the year ended March 31, 2025.

Component of Deferred tax assets as at:

Particulars	Balance as on 31.03.2025	
	As at 31.03.2025	As at 31.03.2024
Deferred tax assets (DTA)		
Difference between tax depreciation and book depreciation	2.74	2.63
Deferred Tax on Losses	-	0.37
Total Deferred tax assets (DTA)	2.74	3.00

Note

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

Reconciliation of Tax Expenses

Particulars	As at 31.03.2025	As at 31.03.2024
Loss Before Tax	(29.62)	(270.71)
Enacted Tax Rate	25.168%	25.168%
Tax Expenses on Above	(7.45)	(68.13)
Actual Tax Expenses for the year	1.18	(0.46)
Differences	(8.63)	(67.67)
Reason for Differences:	(8.63)	(67.67)
<i>Deferred Tax Asset not created on losses due to uncertainty of profit</i>		

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, 2025 and March 31, 2024
- 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 associate 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 & 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 Crypto 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:

A. Below is a summary of the new standards and key amendments that are effective for the first time for periods commencing on or after 1 April 2024

Lease liability in sale and leaseback – Amendments to Ind AS 116 - On 9 September 2024, the MCA notified the narrow-scope amendments to the requirements for sale and leaseback transactions in Ind AS 116 which explain how an entity accounts for a sale and leaseback after the date of the transaction. The amendments specify that, in measuring the lease liability subsequent to the sale and leaseback, the seller-lessee determines 'lease payments' and 'revised lease payments' in a way that does not result in the seller-lessee recognising any amount of the gain or loss that relates to the right of use that it retains. This could particularly impact sale and leaseback transactions where the lease payments include variable payments that do not depend on an index or a rate.

B. Standard issued but not effective

On 7th May, 2025, the MCA has notified amendment to IND AS 21 to help entities to determine whether a currency is exchangeable into another currency and which spot exchange rate to use when it is not. The Company does not expect these amendments to have a material impact on its financial statements.

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 30, 2025

For and on behalf of
Trinity League India Limited

Sd/-
Devinder Kumar Jain
Managing Director
DIN 00437646

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

Sd/-
Madhulika Jain
Director
DIN 00437683

Sd/-
Summiti Jain
Chief Financial Officer

Trinity League India Limited

CIN: L93000DL1988PLC031953

Registered Office: A-23, Mandakini Enclave, Alaknanda,
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