

**TRINITY TRADELINK LIMITED**  
**41<sup>ST</sup> ANNUAL REPORT**  
**FY 2025-26**

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**TRINITY TRADELINK LIMITED**  
**CIN: L11103MH1985PLC035826**

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**NOTICE**

NOTICE IS HEREBY GIVEN THAT THE 41<sup>ST</sup> (FORTY-FIRST) ANNUAL GENERAL MEETING (AGM) OF THE MEMBERS OF TRINITY TRADELINK LIMITED WILL BE HELD ON, TUESDAY, 29<sup>TH</sup> SEPTEMBER, 2026 AT 02:00 P.M. THROUGH VIDEO CONFERENCING ("VC")/OTHER AUDIO-VISUAL MEANS ("OVAM") TO TRANSACT THE FOLLOWING BUSINESS. THE VENUE OF THE MEETING SHALL BE DEEMED TO BE THE REGISTERED OFFICE OF THE COMPANY SITUATED AT B-136, ANSA INDUSTRIAL ESTATE, SAKIVIHAR ROAD, ANDHERI EAST, MUMBAI- 400 072., MAHARASHTRA, INDIA.

**ORDINARY BUSINESS:**

- 1. TO CONSIDER AND ADOPT THE AUDITED FINANCIAL STATEMENT OF THE COMPANY FOR THE FINANCIAL YEAR ENDED MARCH 31, 2026 AND THE REPORTS OF THE BOARD OF DIRECTORS AND AUDITORS THEREON:**

In this regard, to consider and if thought fit, to pass, with or without modification(s), the following resolutions as **Ordinary Resolutions** :

"**RESOLVED THAT** the audited financial statement of the Company for the financial year ended March 31, 2026 and the reports of the Board of Directors and Auditors thereon, as circulated to the members, be and are hereby considered and adopted."

- 2. TO RE-APPOINT MR. VIKRANT KAYAN (DIN: 00761044), WHO LIABLE TO RETIRE BY ROTATION IN TERMS OF SECTION 152(6) OF THE COMPANIES ACT, 2013, AND BEING ELIGIBLE, OFFERS HIMSELF FOR RE-APPOINTMENT:**

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

"**RESOLVED THAT** in accordance with the provisions of Section 152 and other applicable provisions of the Companies Act, 2013, Mr. Vikrant Kayan (DIN: 00761044), who retires by rotation at this meeting be and is hereby appointed as a Director of the Company."

- 3. APPOINTMENT OF M/S. LIPIKA & ASSOCIATES, CHARTERED ACCOUNTANTS, (FIRM REGISTRATION NO. 145364W) AS STATUTORY AUDITOR OF THE COMPANY:**

In this regard, 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 139, 142 and other applicable provisions, if any, of the Companies Act, 2013 read with the Rules framed thereunder as amended from time to time (including any statutory modification(s) or re-enactment thereof for the time being in force) and based on the recommendation of Audit Committee and the Board of Directors, M/s. Lipika & Associates, Chartered Accountants, (Firm Registration No. 145364W) be and are hereby appointed as the Statutory Auditors of the Company, to hold office for a term of five consecutive years from the conclusion of the 41<sup>st</sup> Annual General Meeting (AGM) till the conclusion of the 46<sup>th</sup> AGM of the Company i.e. starting from the FY 2026-27 to Financial Year 2030-31, on such remuneration as may be mutually agreed upon between the Board of Directors and the Statutory Auditors.

**RESOLVED FURTHER THAT** the appointment of M/s. Lipika & Associates, Chartered Accountants (Firm Registration No. 145364W), as Statutory Auditors of the Company, made by the Board of Directors at its meeting held on 05-08-2026 to fill the casual vacancy caused by the resignation of M/s. PAMS & Associates, Chartered Accountant, FRN: 316079E w.e.f. 12-06-2026, be and is hereby approved and ratified by the members of the Company.

**RESOLVED FURTHER THAT** the Board be and is hereby authorized to delegate all or any of the powers to any committee of directors with power to further delegate to any other officer(s) / authorized representative(s) of the Company to do all acts, deeds and things and take all such steps as may be necessary, proper or expedient to give effect to this resolution."

Registered Office: B-136, Ansa Industrial Estate, Saki vihar Road, Andheri East, Mumbai- 400 072.

Email: [trinitytradelinkltd@gmail.com](mailto:trinitytradelinkltd@gmail.com), Website: <http://trinitytradelink.com/>

Mobile No: 9223400434

**SPECIAL BUSINESS:**

**4. TO RE-APPOINT MR. VIKRANT KAYAN (DIN: 00761044) AS MANAGING DIRECTOR OF THE COMPANY AND FIXING HIS REMUNERATION.**

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

**"RESOLVED THAT** pursuant to the provisions of Sections 152,196, 197, 198, 203 and other applicable provisions, if any, of the Companies Act, 2013 ("Act"), read with Schedule V to the Act and the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, and Regulation 17 and other applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), as amended from time to time, and the Articles of Association of the Company, and subject to such other approvals, consents and permissions as may be required, the approval of the Members of the Company be and is hereby accorded for the **re-appointment of Mr. Vikrant Kayan (DIN: 00761044) as Managing Director of the Company for a further period of 3 (three) years with effect from 5<sup>th</sup> August 2026 to 4<sup>th</sup> August 2029**, on the terms and conditions, including remuneration, as set out in the Explanatory Statement annexed to the Notice convening this Annual General Meeting & liable to retire by rotation.

**RESOLVED FURTHER THAT** Mr. Vikrant Kayan shall be entitled to such salary, commission, perquisites, allowances and other benefits as set out in the Explanatory Statement, with authority to the Board of Directors (including its duly constituted Committee thereof) to alter, vary or modify the terms and conditions of the said re-appointment and remuneration, including the components thereof, within the overall limits prescribed under the Act, Schedule V thereto and the SEBI Listing Regulations.

**RESOLVED FURTHER THAT** where in any financial year during the tenure of Mr. Vikrant Kayan as Managing Director, the Company has no profits or its profits are inadequate, the remuneration payable to Mr. Vikrant Kayan shall be subject to the provisions of Section 197 read with Schedule V to the Act and other applicable provisions of law, as amended from time to time.

**RESOLVED FURTHER THAT** the Board of Directors of the Company be and is hereby authorised to do all such acts, deeds, matters and things and execute all such documents, deeds and writings as may be necessary, desirable or expedient to give effect to this resolution, including making necessary filings with the Registrar of Companies, Stock Exchanges and other statutory/regulatory authorities."

**5. TO REGULARISE/APPOINT MISS. IRANEE TRIPATHY (DIN:10311352) AS AN INDEPENDENT WOMEN DIRECTOR OF THE COMPANY:**

To consider and, if thought fit, to pass the following resolution as a **Special Resolution:**

**"RESOLVED THAT** pursuant to the provisions of Sections 149, 150, 152, 161 and other applicable provisions of the Companies Act, 2013 ("Act"), and the rules made thereunder, read with Schedule IV to the Act, and Regulation 25 and other applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI LODR Regulations"), as amended from time to time, Miss. Iranee Tripathy (DIN:10311352), who was appointed by the Board of Directors as an Additional Director of the Company in the capacity of an Independent Director with effect from 05-08-2026, and who holds office up to the date of this Annual General Meeting pursuant to Section 161(1) of the Act, and who has submitted a declaration confirming that she meets the criteria of independence prescribed under Section 149(6) of the Act and Regulation 16(1)(b) of the SEBI LODR Regulations and is eligible for appointment as an Independent Director, be and is hereby appointed as an Independent Director of the Company, not liable to retire by rotation, to hold office for a term of [five] consecutive years commencing from 05-08-2026 up to 04-08-2031."

**RESOLVED FURTHER THAT** pursuant to Regulation 25(2A) and other applicable provisions of the SEBI LODR Regulations, the appointment of Ms. Iranee Tripathy as an Independent Women Director of the Company be and is hereby approved by the Members by way of Special Resolution.

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

**6. TO REGULARISE/APPOINT MR. NAVNEET KHARE (DIN: 11100562) AS AN INDEPENDENT DIRECTOR OF THE COMPANY:**

To consider and, if thought fit, to pass the following resolution as a **Special Resolution**:

**"RESOLVED THAT** pursuant to the provisions of Sections 149, 150, 152, 161 and other applicable provisions of the Companies Act, 2013 ("Act"), and the rules made thereunder, read with Schedule IV to the Act, and Regulation 25 and other applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI LODR Regulations"), as amended from time to time, Mr. Navneet Khare (DIN: 11100562), who was appointed by the Board of Directors as an Additional Director of the Company in the capacity of an Independent Director with effect from 05-08-2026, and who holds office up to the date of this Annual General Meeting pursuant to Section 161(1) of the Act, and who has submitted a declaration confirming that he meets the criteria of independence prescribed under Section 149(6) of the Act and Regulation 16(1)(b) of the SEBI LODR Regulations and is eligible for appointment as an Independent Director, be and is hereby appointed as an Independent Director of the Company, not liable to retire by rotation, to hold office for a term of [five] consecutive years commencing from 05-08-2026 up to 04-08-2031."

**RESOLVED FURTHER THAT** pursuant to Regulation 25(2A) and other applicable provisions of the SEBI LODR Regulations, the appointment of Mr. Navneet Khare as an Independent Director of the Company be and is hereby approved by the Members by way of Special Resolution.

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

**7. TO REGULARISE/APPOINT MR. MANOJ BATHAM (DIN: 11100515) AS AN INDEPENDENT DIRECTOR OF THE COMPANY:**

To consider and, if thought fit, to pass the following resolution as a **Special Resolution**:

**"RESOLVED THAT** pursuant to the provisions of Sections 149, 150, 152, 161 and other applicable provisions of the Companies Act, 2013 ("Act"), and the rules made thereunder, read with Schedule IV to the Act, and Regulation 25 and other applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI LODR Regulations"), as amended from time to time, Mr. Manoj Batham (DIN: 11100515), who was appointed by the Board of Directors as an Additional Director of the Company in the capacity of an Independent Director with effect from 05-08-2026, and who holds office up to the date of this Annual General Meeting pursuant to Section 161(1) of the Act, and who has submitted a declaration confirming that he meets the criteria of independence prescribed under Section 149(6) of the Act and Regulation 16(1)(b) of the SEBI LODR Regulations and is eligible for appointment as an Independent Director, be and is hereby appointed as an Independent Director of the Company, not liable to retire by rotation, to hold office for a term of [five] consecutive years commencing from 05-08-2026 up to 04-08-2031."

**RESOLVED FURTHER THAT** pursuant to Regulation 25(2A) and other applicable provisions of the SEBI LODR Regulations, the appointment of Mr. Navneet Khare as an Independent Director of the Company be and is hereby approved by the Members by way of Special Resolution.

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

**8. TO REGULARISE/APPOINT MR. SAROJ KUMAR CHOUDHURY (DIN: 11143083) AS AN INDEPENDENT DIRECTOR OF THE COMPANY:**

To consider and, if thought fit, to pass the following resolution as a **Special Resolution**:

**"RESOLVED THAT** pursuant to the provisions of Sections 149, 150, 152, 161 and other applicable provisions of the Companies Act, 2013 ("Act"), and the rules made thereunder, read with Schedule IV to the Act, and Regulation 25 and other applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI LODR Regulations"), as amended from time to time, Mr. Saroj Kumar Choudhury (DIN: 11143083), who was appointed by the Board of Directors as an Additional Director of the Company in the capacity of an Independent Director with effect from 10-12-2025, and who holds office up to the date of this Annual General Meeting pursuant to Section 161(1) of the Act, and who has submitted a declaration confirming that he meets the criteria of independence prescribed under Section 149(6) of the Act and Regulation 16(1)(b) of the SEBI LODR Regulations and is eligible for appointment as an Independent Director, be and is hereby appointed as an Independent Director of the Company, not liable to retire by rotation, to hold office for a term of [five] consecutive years commencing from 10-12-2025 up to 09-12-2030."

**RESOLVED FURTHER THAT** pursuant to Regulation 25(2A) and other applicable provisions of the SEBI LODR Regulations, the appointment of Mr. Saroj Kumar Choudhury as an Independent Director of the Company be and is hereby approved by the Members by way of Special Resolution.

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

**9. TO ADOPT NEW MEMORANDUM OF ASSOCIATION OF THE COMPANY IN CONFORMITY WITH THE COMPANIES ACT, 2013.**

To consider and, if thought fit, to pass the following resolution as a **Special Resolution**:

**"RESOLVED THAT** pursuant to the provisions of Sections 4, 13 and other applicable provisions, if any, of the Companies Act, 2013 ("Act"), read with the applicable rules made thereunder, including any statutory modification(s), amendment(s) or re-enactment(s) thereof for the time being in force, and subject to such approvals, consents, permissions and sanctions as may be required, the consent of the Members of the Company be and is hereby accorded for adoption of a new Memorandum of Association of the Company in substitution of and to the entire exclusion of the existing Memorandum of Association of the Company, so as to bring the same in conformity with the provisions of the Companies Act, 2013 and the rules made thereunder.

**RESOLVED FURTHER THAT** the existing Clause III(C) – "Other Objects" of the Memorandum of Association of the Company be and is hereby deleted in its entirety.

**RESOLVED FURTHER THAT** all the objects and matters presently contained in the existing Clause III(C) – "Other Objects" of the Memorandum of Association, insofar as considered necessary and appropriate, be incorporated under Clause III(B) of the Memorandum of Association, being the clause relating to matters which are necessary for the furtherance of the objects specified in Clause III(A), and that the said objects/matters be appropriately consolidated and renumbered sequentially under Clause III(B).

**RESOLVED FURTHER THAT** the revised Memorandum of Association, incorporating the aforesaid amendments, deletions, additions and consequential renumbering, be and is hereby approved and adopted as the new Memorandum

of Association of the Company in substitution of the existing Memorandum of Association.

**RESOLVED FURTHER THAT** the Board of Directors of the Company be and is hereby authorised to finalise the revised Memorandum of Association and to make such alterations, modifications, additions, deletions, corrections or amendments thereto as may be required by the Registrar of Companies or any other statutory or regulatory authority, without requiring any further approval of the Members.

**RESOLVED FURTHER THAT** the Board of Directors of the Company and/or the Company Secretary and/or any person authorised by the Board be and is hereby authorised to do all such acts, deeds, matters and things, and to sign, execute and file all such applications, forms, documents and returns with the Registrar of Companies and other authorities as may be necessary, proper or expedient to give effect to this resolution."

**10. TO ADOPT NEW ARTICLES OF ASSOCIATION OF THE COMPANY IN CONFORMITY WITH THE COMPANIES ACT, 2013.**

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

**"RESOLVED THAT** pursuant to the provisions of Section 14 and all other applicable provisions of the Companies Act, 2013 read with Companies (Incorporation) Rules, 2014 (including any statutory modification or re-enactment thereof for the time being in force), the draft regulations contained in the Articles of Association submitted to this meeting be and are hereby approved and adopted in substitution, and to the entire exclusion, of the regulations contained in the existing Articles of Association of the Company with immediate effect.

**RESOLVED FURTHER THAT** the Board of Directors of the Company be and are hereby severally authorised to do all such acts, deeds and actions as may be necessary, proper or expedient to give effect to this resolution."

**By Order of the Board of Directors**  
**Trinity Tradelink Ltd.**  
**Sd/-**  
**Vikrant Kayan**  
**Managing Director**  
**DIN: 00761044**

**Date: 13.08.2026**  
**Place: Mumbai**

**NOTES:**

1. Pursuant to General Circular No.14/2020 dated April 08, 2020, General Circular No. 17/2020 dated April 13, 2020, Circular No. 20/2020 dated May 05, 2020, Circular No. 02/2021 dated January 13, 2021, Circular No. 19/2021 dated December 8, 2021, Circular No. 21/2021 dated December 14, 2021, Circular No. 02/2022 dated May 5, 2022, General Circular No. 10/2022 dated December 28, 2022, General Circular No. 09/2023 dated September 25, 2023 and General Circular No. 09/2024 dated September 19, 2024, and General Circular No. 03/2025 dated September 22, 2025, issued by the Ministry of Corporate Affairs ("MCA Circulars") Circular No. SEBI/HO/CFD/ CMD1/CIR/P/2020/79 dated May 12, 2020, Circular No. SEBI/HO/CFD/CMD2/CIR/P/2021/11 dated January 15, 2021, Circular SEBI/HO/CFD/CMD2/ CIR/P/2022/62 dated May 13, 2022, Circular SEBI/HO/CFD/PoD-2/ P/CIR/2023/4 dated January 05, 2023, Circular SEBI/HO/DDHS/P/CIR/2023/0167 dated October 07, 2023 and Circular No. SEBI/HO/ CFD/CFD-PoD-2/P/CIR/2024/133 dated October 03, 2024 issued by the Securities and Exchange Board of India ("SEBI Circulars") and in compliance with the provisions of the Companies Act, 2013 ("Act") and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations/SEBI Listing Regulations"), the 41st Annual General Meeting ('41st AGM/AGM') of the Company is being conducted through VC / OAVM Facility, which does not require physical presence of members at a common venue. The deemed venue for the 41st AGM shall be the Registered Office of the Company.
2. Pursuant to the provisions of Section 108 of the Companies Act, 2013, read with Rule 20 of the Companies (Management and Administration) Rules, 2014, Regulation 44 of Listing Regulations, as may be amended, and MCA Circulars, the Company is providing the facility of remote e-voting to its Members in respect of the business to be transacted at the 41st AGM. For this purpose, the Company has entered into an agreement with Purva

Sharegistry (India) Private Limited for facilitating voting through electronic means, as the authorized e-Voting's agency. The facility of casting votes by a member using remote e-voting, participation in the AGM through VC/OAVM and the e-voting system on the date of the 41st AGM will be provided by Purva Sharegistry (India) Private Limited.

3. The Explanatory Statement pursuant to Section 102(1) of the Companies Act, 2013 ('the Act') relating to the Ordinary/ Special Business(es) to be transacted at the 41<sup>st</sup> Annual General Meeting of the Company (the "Meeting" or "AGM") under Item Nos. 3 to 10, is annexed hereto. The relevant details as required under Regulation 36 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Clause 1.2.5 of Secretarial Standard on General Meetings issued by the Institute of Company Secretaries of India (SS-2), in respect of the persons seeking re-appointment as Directors or whose remuneration is proposed, are given under the heading "Profile of Directors" forming part of this Notice as Annexure A.
4. For convenience of the members and proper conduct of the AGM, Members can login and join the AGM in the VC/OAVM mode at least 30 (thirty) minutes before the time scheduled for the commencement of the Meeting by following the procedure mentioned below. The facility of participation at the AGM through VC/ OAVM will be made available to at least 1000 members on a 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.
5. The attendance of the Members attending the AGM through VC/OAVM will be counted for the purpose of ascertaining the quorum under Section 103 of the Companies Act, 2013.
6. Pursuant to MCA Circulars, issued by the Ministry of Corporate Affairs respectively, as the AGM shall be conducted through VC/OAVM, the facility for appointment of proxy by the members to attend and cast a vote for the members is not available for this AGM and hence the proxy form and attendance slip, including the route map, are not annexed to the Notice. However, in pursuance of Section 113 of the Companies Act, 2013, the Body Corporate member/ institutional members are entitled to appoint authorised representatives to attend the AGM through VC/OAVM and participate and cast their votes through e-voting. Accordingly, Institutional / Corporate Members are requested to send a scanned copy (PDF / JPEG format) of the Board Resolution authorizing its representatives to attend and vote at the AGM, pursuant to Section 113 of the Act, at [trinitytradelinkltd@gmail.com](mailto:trinitytradelinkltd@gmail.com).
7. Regulation 36 (1)(b) and (c) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 prescribes that a listed entity shall send a hard copy of the statement containing salient features of all the documents, as prescribed in Section 136 of the Companies Act, 2013 to the shareholders who have not registered their email addresses and hard copies of full annual reports to those shareholders, who request for the same, respectively. However, in line with the MCA Circulars, issued by the Ministry of Corporate Affairs and SEBI Circulars, issued by SEBI, owing to the difficulties involved in dispatching of physical copies of the Annual Report for the Financial Year 2025-2026 and the Notice of AGM are being sent in electronic mode to Members whose names appear on the Register of Members/ List of Beneficial owners as received from M/s. Adroit Corporate Services Pvt. Ltd. ("RTA") and whose email address is available with the RTA, the Company as on 28-08-2026. Members may note that the Notice and Annual Report 2025-2026 can also be accessed from the website of the Company at [https:// www.trinitytradelink.com/](https://www.trinitytradelink.com/) and on websites of the Stock Exchanges, i.e. BSE Limited at <https://www.bseindia.com> .The AGM Notice is also disseminated on the website of Purva Share Registry (agency for providing the Remote e-Voting facility and e-voting system during the AGM) i.e. <https://evoting.purvashare.com/>. Interested Members can write to the company at [trinitytradelinkltd@gmail.com](mailto:trinitytradelinkltd@gmail.com) for a hard copy of the Annual Report for the financial year 2025-2026.
8. In terms of the SEBI Listing Regulations, securities of listed companies can only be transferred in dematerialized form with effect from April 01, 2020. In view of the above, Members are advised to dematerialize shares held by them in physical form.
9. Members holding the shares in physical form are requested to notify immediately any update/change of address and/or details of PAN and Bank account to M/s. Adroit Corporate Services Pvt. Ltd., the Registrar and Share Transfer Agent of the Company. In case shares held in dematerialized form, the information regarding change/ update of address, details of bank and PAN should be given to their respective Depository Participant.
10. In case of joint holders, the Member whose name appears as the first holder in the order of names as per the Register of Members of the Company will be entitled to vote at the AGM.

11. The register of Members and Share Transfer Books of the Company will remain closed from Wednesday, September 23, 2026, to Tuesday, September 29, 2026 (both days inclusive) for the 41st AGM of the Company.
12. The Securities and Exchange Board of India (SEBI) has mandated the submission of Permanent Account Number (PAN) by every participant in securities market. Members holding shares in dematerialized form are, therefore, requested to submit their PAN to the Depository Participant(s) with whom they are maintaining their demat accounts. Members holding shares in physical form can submit their PAN details to M/s. Adroit Corporate Services Pvt. Ltd.
13. SEBI has mandated those securities of listed companies can be transferred only in dematerialized form from April 01, 2020, except in case of transmission and transposition of securities. In view of the same and to avail various benefits of dematerialization, Shareholders are advised to dematerialize shares held by them in physical form and for ease in portfolio management. Shareholders can contact the Company or M/s. Adroit Corporate Services Pvt. Ltd – RTA for assistance in this regard. Shareholders holding shares in more than one folio in the same name(s) are requested to send the details of their folios along with share certificates so as to enable the Company to consolidate their holding into one folio.
14. Pursuant to the circular issued by the Securities and Exchange Board of India (SEBI) bearing no. SEBI/HO/MIRSD/MIRSD-PoD/P/CIR/2025/97 dated July 2, 2025, a six-month window from July 7, 2025, to January 6, 2026, was provided for re-lodgement of physical share transfer requests. Subsequently, SEBI vide its circular dated January 30, 2026, has further extended this facility by opening a 'Special Window' for a fresh period of one year, from February 5, 2026, to February 4, 2027, to facilitate re-lodgement of such requests. This facility is applicable only to transfer deeds that were lodged prior to April 1, 2019, and were rejected, returned, or remained unprocessed due to deficiencies. Members holding such requests may resubmit them along with the requisite documents by following the prescribed process. Upon due verification, the shares will be transferred only in dematerialised form.
15. SEBI has introduced the Online Dispute Resolution ('ODR') portal for dispute resolution in addition to the existing SEBI Complaints Redress System('SCORES') platform, which can be utilised by the investors and the Company for dispute resolution. The SMART ODR Portal can be accessed at: <https://smartodr.in/login>.
16. The Board of Directors have appointed Mr. CS Suprabhat Chakraborty (Membership No. ACS 41030), Practicing Company Secretary as the Scrutinizer to scrutinize the votes cast through the e-voting system at the meeting and remote e-voting process in a fair and transparent manner.
17. The Scrutinizer shall submit his report to the Chairman of the Meeting or any person authorized by him within 02 Working days of the conclusion of the 41st AGM. The Results declared along with the report of Scrutinizer shall be placed on the website of the Company <https://www.trinitytradelink.com/> and on website of Purva & Adroit Corporate Services Pvt. Ltd.- RTA immediately after declaration of results by the Chairman or person authorized by him in this behalf. The Company shall simultaneously forward the results to BSE, where the shares of the Company are listed.
18. The Members, whose names appear in the Register of Members / list of Beneficial Owners as on Tuesday, 22nd September, 2026 ("Cut-off date"), are entitled to avail the facility of remote e-voting as well as e-voting system as on the date of the AGM. Any recipient of the Notice, who has no voting rights as on the Cut-off date, shall treat this Notice as intimation only.
19. A person who has acquired the shares and has become a member of the Company after the dispatch of the Notice of the 41st AGM and prior to the Cut-off date i.e. Tuesday, 22nd September, 2026, shall be entitled to exercise his/her vote either electronically i.e. remote e-voting or e-voting system, on the date of the AGM by following the procedure mentioned below.
20. The remote e-voting period will commence at 9.00 a.m. (IST) on Saturday, 26th September, 2026, and will end at 5.00 p.m. (IST) on Monday, 28th September, 2026. In addition, the Members attending the 41st AGM who have not cast their vote by remote e-voting shall be eligible for e-voting at the 41st AGM. The Members desiring to vote through remote e-voting are requested to refer to the detailed procedure given hereinafter.
21. The Register of Directors and Key Managerial Personnel and their Shareholding maintained under Section 170 of the Companies Act, the Register of Contracts or Arrangements in which Directors are interested maintained under Section 189 of the Companies Act, and all other documents referred to in the Annual Report, will be available in electronic mode. Members can inspect the same by sending an email to [trinitytradelinkltd@gmail.com](mailto:trinitytradelinkltd@gmail.com).

### **Purva e-Voting System – For Remote e-voting and e-voting during AGM**

1. As you are aware, in view of the situation arising due to COVID-19 global pandemic, the general meetings of the companies shall be conducted as per the guidelines issued by the Ministry of Corporate Affairs (MCA) vide Circular No. 14/2020 dated April 8, 2020, Circular No.17/2020 dated April 13, 2020 and Circular No. 20/2020 dated May 05, 2020. The forthcoming AGM will thus be held through video conferencing (VC) or other audio visual means (OAVM). Hence, Members can attend and participate in the ensuing AGM through VC/OAVM.
2. 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), and MCA Circulars dated April 08, 2020, April 13, 2020 and May 05, 2020 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 Purva Shareregistry (India) Private Limited for facilitating voting through electronic means, as the authorized e-Voting's agency. The facility of casting votes by a member using remote e-voting as well as the e-voting system on the date of the AGM will be provided by Purva Shareregistry (India) Private Limited.
3. 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 to at least 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.
4. The attendance of the Members attending the AGM through VC/OAVM will be counted for the purpose of ascertaining the quorum under Section 103 of the Companies Act, 2013.
5. Pursuant to MCA Circular No. 14/2020 dated April 08, 2020, the facility to appoint proxy to attend and cast vote for the members is not available for this AGM. However, in pursuance of Section 112 and Section 113 of the Companies Act, 2013, representatives of the members such as the President of India or the Governor of a State or body corporate can attend the AGM through VC/OAVM and cast their votes through e-voting.
6. In line with the Ministry of Corporate Affairs (MCA) Circular No. 17/2020 dated April 13, 2020, the Notice calling the AGM has been uploaded on the website of the Company at [www.trinitytradelink.com](http://www.trinitytradelink.com). The Notice can also be accessed from the websites of the Stock Exchanges i.e. BSE Limited at [www.bseindia.com](http://www.bseindia.com) respectively. The AGM Notice is also disseminated on the website of PURVA (agency for providing the Remote e-Voting facility and e-voting system during the AGM) i.e. <https://evoting.purvashare.com/> & M/s. Adroit Corporate Services Pvt. Ltd. on [www.adroitcorporate.com](http://www.adroitcorporate.com).
7. The AGM has been convened through VC/OAVM in compliance with applicable provisions of the Companies Act, 2013 read with MCA Circular No. 14/2020 dated April 8, 2020 and MCA Circular No. 17/2020 dated April 13, 2020 and MCA Circular No. 20/2020 dated May 05, 2020.
8. In continuation of this Ministry's **General Circular No. 20/2020**, dated 05th May, 2020 and after due examination, it has been decided to allow companies whose AGMs were due to be held in the year 2020, or become due in the year 2021, to conduct their AGMs on or before 31.12.2021, in accordance with the requirements provided in paragraphs 3 and 4 of the General Circular No. 20/2020 as per MCA circular no. 02/2021 dated January,13,2021.

**THE INSTRUCTIONS OF SHAREHOLDERS FOR REMOTE E-VOTING AND E-VOTING DURING AGM AND JOINING MEETING THROUGH VC/OAVM ARE AS UNDER:**

- (i) The voting period begins on Saturday, 26th September, 2026 at 9:00 am and ends on Monday, 28th September, 2026 at 5:00 pm. During this period shareholder's of the Company, holding shares either in physical form or in dematerialized form, as on the cut-off date (record date) of Tuesday, 22nd September, 2026 may cast their vote electronically. The e-voting module shall be disabled by Purva for voting thereafter.
- (ii) Shareholders who have already voted prior to the meeting date would not be entitled to vote at the meeting venue.
- (iii) Pursuant to SEBI Circular No. **SEBI/HO/CFD/CMD/CIR/P/2020/242 dated 09.12.2020**, under Regulation 44 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, listed entities are required to provide remote e-voting facility to its shareholders, in respect of all shareholders' resolutions. However, it has been observed that the participation by the public non-institutional shareholders/retail shareholders is at a negligible level.

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

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

- (iv) In terms of **SEBI circular no. SEBI/HO/CFD/CMD/CIR/P/2020/242 dated December 9, 2020** on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are advised to update their mobile number and email Id in their demat accounts in order to access e-Voting facility.

Pursuant to above said SEBI Circular, Login method for e-Voting and joining virtual meetings **for Individual shareholders holding securities in Demat mode** is given below:

| Type of shareholders                                               | Login Method                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|--------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Individual Shareholders holding securities in Demat mode with CDSL | <ol style="list-style-type: none"> <li>1) Users who have opted for CDSL Easi / Easiest facility, can login through their existing user id and password. Option will be made available to reach e-Voting page without any further authentication. The URL for users to login to Easi / Easiest are <a href="https://web.cdslindia.com/myeasitoken/home/login">https://web.cdslindia.com/myeasitoken/home/login</a> or visit <a href="http://www.cdslindia.com">www.cdslindia.com</a> and click on Login icon and select New System Myeasi.</li> <li>2) After successful login the Easi / Easiest user will be able to see the e-Voting option for eligible companies where the evoting is in progress as per the information provided by company. On clicking the evoting option, the user will be able to see e-Voting page of the e-Voting service provider for casting your vote during the remote e-Voting period or joining virtual meeting &amp; voting during the meeting. Additionally, there is also links provided to access the system of all e-Voting Service Providers i.e. CDSL/NSDL/KARVY /LINKINTIME/PURVA, so that the user can visit the e-Voting service providers' website directly.</li> <li>3) If the user is not registered for Easi/Easiest, option to register is available at <a href="https://web.cdslindia.com/myeasi/Registration/EasiRegistration">https://web.cdslindia.com/myeasi/Registration/EasiRegistration</a></li> </ol> |

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|                                                                    | <p>4) Alternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN No. from a e-Voting link available on <a href="http://www.cdslindia.com">www.cdslindia.com</a> home page. The system will authenticate the user by sending OTP on registered Mobile &amp; Email as recorded in the Demat Account. After successful authentication, user will be able to see the e-Voting option where the evoting is in progress and also able to directly access the system of all e-Voting Service Providers.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| Individual Shareholders holding securities in demat mode with NSDL | <p>1) If you are already registered for NSDL IDeAS facility, please visit the e-Services website of NSDL. Open web browser by typing the following URL: <a href="https://eservices.nsdl.com">https://eservices.nsdl.com</a> either on a Personal Computer or on a mobile. Once the home page of e-Services is launched, click on the “Beneficial Owner” icon under “Login” which is available under ‘IDeAS’ section. A new screen will open. You will have to enter your User ID and Password. After successful authentication, you will be able to see e-Voting services. Click on “Access to e-Voting” under e-Voting services and you will be able to see e-Voting page. Click on company name or e-Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting &amp; voting during the meeting.</p> <p>2) If the user is not registered for IDeAS e-Services, option to register is available at <a href="https://eservices.nsdl.com">https://eservices.nsdl.com</a>. Select “Register Online for IDeAS “Portal or click at <a href="https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp">https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp</a></p> <p>3) Visit the e-Voting website of NSDL. Open web browser by typing the following URL: <a href="https://www.evoting.nsdl.com/">https://www.evoting.nsdl.com/</a> either on a Personal Computer or on a mobile. Once the home page of e-Voting system is launched, click on the icon “Login” which is available under ‘Shareholder/Member’ section. A new screen will open. You will have to enter your User ID (i.e. your sixteen digit demat account number held with NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting &amp; voting during the meeting.</p> <p>4) Shareholders/Members can also download NSDL Mobile App “<b>NSDL Speede</b>” facility by scanning the QR code mentioned below for seamless voting experience.</p> <div data-bbox="764 1303 1169 1552" data-label="Image"> </div> <p>5) For OTP based login you can click on <a href="https://eservices.nsdl.com/SecureWeb/evoting/evotinglogin.jsp">https://eservices.nsdl.com/SecureWeb/evoting/evotinglogin.jsp</a> You will have to enter your 8-digit DP ID, 8-digit Client Id, PAN No., Verification code and generate OTP. Enter the OTP received on registered email id/mobile number and click on login. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on <b>company name or e-Voting service provider name</b> and you will be re-directed to <b>e-Voting service provider website</b> for casting your vote during the remote e-Voting period or joining virtual meeting &amp; voting during the meeting.</p> |
| Individual Shareholders (holding securities)                       | <p>You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. After Successful login, you will be able to see e-Voting option. Once you click on e-Voting</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |

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| in demat mode)<br>login through their<br><b>Depository<br/>Participants</b> | option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature. Click on company name or e-Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. |
|-----------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

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

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

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

(v) Login method for e-Voting and joining virtual meeting for **shareholders other than individual shareholders holding in Demat form & physical shareholders.**

- 1) The shareholders should log on to the e-voting website <https://evoting.purvashare.com>.
- 2) Click on "Shareholder/Member" module.
- 3) 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.
- 4) If you are holding shares in demat form and had logged on to [www.evotingindia.com](http://www.evotingindia.com) or [www.evoting.nsdl.com](http://www.evoting.nsdl.com) and voted on an earlier e-voting of any company, then your existing password is to be used.
- 5) If you are a first-time user follow the steps given below:

|     | <b>For Shareholders holding shares in Demat Form other than individual and Physical Form</b>                                                                                                                                                                                                                                                                                       |
|-----|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| PAN | <p>Enter your 10 digit alpha-numeric *PAN issued by Income Tax Department (Applicable for both demat shareholders as well as physical shareholders)</p> <ul style="list-style-type: none"> <li>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.</li> </ul> |

|                               |                                                                                                                                                                                                                                      |
|-------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Dividend Bank Details         | 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.                                                                               |
| <b>OR</b> Date of Birth (DOB) | <ul style="list-style-type: none"> <li>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).</li> </ul> |

- (vi) After entering these details appropriately, click on “SUBMIT” tab.
- (vii) Shareholders holding shares in physical form will then directly reach the Company selection screen.
- (viii) For shareholders holding shares in physical form, the details can be used only for e-voting on the resolutions contained in this Notice.
- (ix) Click on the **EVENT NO : 327** for the relevant “**TRINITY TRADELINK LIMITED**” on which you choose to vote.
- (x) On the voting page, you will see “RESOLUTION DESCRIPTION” and against the same the option “YES/NO/ABSTAIN” for voting. Select the option YES or NO or ABSTAIN as desired. The option YES implies that you assent to the Resolution, option NO implies that you dissent to the Resolution and option ABSTAIN implies that you are not voting either for or against the Resolution.
- (xi) Click on the “NOTICE FILE LINK” if you wish to view the Notice.
- (xii) 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.
- (xiii) Once you “CONFIRM” your vote on the resolution, you will not be allowed to modify your vote.
- (xiv) **Facility 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 <https://evoting.purvashare.com> and register themselves in the “Custodians / Mutual Fund” module.
  - A scanned copy of the Registration Form bearing the stamp and sign of the entity should be emailed to [evoting@purvashare.com](mailto:evoting@purvashare.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.
  - 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; [trinitytradelinkltd@gmail.com](mailto:trinitytradelinkltd@gmail.com). (designated email address by company), if they have voted from individual tab & not uploaded same in the Purva e-voting system for the scrutinizer to verify the same.

**INSTRUCTIONS FOR SHAREHOLDERS ATTENDING THE AGM THROUGH VC/OAVM & E-VOTING DURING MEETING ARE AS UNDER:**

- The procedure for attending meeting & e-Voting on the day of the AGM/ EGM is the same as the instructions mentioned above for Remote e-voting.

2. The link for VC/OAVM to attend the meeting will be available where the **EVENT NO. 327** of Company will be displayed after successful login as per the instructions mentioned above for Remote e-voting.
3. Shareholders who have voted through Remote e-Voting will be eligible to attend the meeting. However, they will not be eligible to vote at the AGM.
4. Shareholders are encouraged to join the Meeting through Laptops / IPads for better experience.
5. Further shareholders will be required to allow Camera and use Internet with a good speed to avoid any disturbance during the meeting.
6. Please note that Participants Connecting from Mobile Devices or Tablets or through Laptop connecting via Mobile Hotspot may experience Audio/Video loss due to Fluctuation in their respective network. It is therefore recommended to use Stable Wi-Fi or LAN Connection to mitigate any kind of aforesaid glitches.
7. Shareholders who would like to express their views/ask questions during the meeting may register themselves as a speaker by sending their request in advance at least **5 (five) days prior to meeting** mentioning their name, demat account number/folio number, email id, mobile number at (company email id). The shareholders who do not wish to speak during the AGM but have queries may send their queries in advance **7 (seven) days prior to meeting** mentioning their name, demat account number/folio number, email id, mobile number at (company email id). These queries will be replied to by the company suitably by email.
8. Those shareholders who have registered themselves as a speaker will only be allowed to express their views/ask questions during the meeting.
9. Only those shareholders, who are present in the AGM through VC/OAVM facility and have not casted their vote on the Resolutions through remote e-Voting and are otherwise not barred from doing so, shall be eligible to vote through e-Voting system available during the AGM.
10. If any Votes are cast by the shareholders through the e-voting available during the AGM and if the same shareholders have not participated in the meeting through VC/OAVM facility, then the votes cast by such shareholders shall be considered invalid as the facility of e-voting during the meeting is available only to the shareholders attending the meeting.

**PROCESS FOR THOSE SHAREHOLDERS WHOSE EMAIL/MOBILE NO. ARE NOT REGISTERED WITH THE COMPANY/DEPOSITORIES.**

1. For Physical shareholders- please provide necessary details like Folio No., Name of shareholder, scanned copy of the share certificate (front and back), PAN (self attested scanned copy of PAN card), AADHAR (self attested scanned copy of Aadhar Card) by email to **Company@ [trinitytradelinkltd@gmail.com](mailto:trinitytradelinkltd@gmail.com) /RTA email id @ [info@adroitcorporate.com](mailto:info@adroitcorporate.com).**
2. For Demat shareholders - Please update your email id & mobile no. with your respective Depository Participant (DP).
3. For Individual Demat shareholders - Please update your email id & mobile no. with your respective Depository Participant (DP) which is mandatory while e-Voting & joining virtual meetings through Depository.

If you have any queries or issues regarding attending AGM & e-Voting from the Purva e-Voting System, you can write an email to [evoting@purvashare.com](mailto:evoting@purvashare.com) or contact at 022-49614132 and 022-49700138. All grievances connected with the facility for voting by electronic means may be addressed to Ms. Deepali Dhuri, Compliance Officer, Purva

Sharegistry (India) Private Limited, Unit No. 9, Shiv Shakti Industrial Estate, J. R. Boricha Marg, Lower Parel (East),  
Mumbai – 400011.

**Date: 13.08.2026**  
**Place: Mumbai**

**By Order of the Board of Directors**  
**Trinity Tradelink Limited**  
**Sd/-**  
**Vikrant Kayan**  
**Managing Director**  
**DIN: 00761044**

## **EXPLANATORY STATEMENT**

**EXPLANATORY STATEMENT PURSUANT TO SECTION 102 OF THE COMPANIES ACT, 2013 (“ACT”) AND CHAPTER V OF THE SEBI (ISSUE OF CAPITAL AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2018 (“SECURITIES AND EXCHANGE BOARD OF INDIA (ISSUE OF CAPITAL AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2018”), AND REGULATION 36 OF SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 AND SECRETARIAL STANDARDS.**

As required by Section 102 of the Companies Act, 2013 (the “Act”) and SEBI(ICDR) Regulations, 2018 to the extent applicable, the following Explanatory Statement sets out all material facts relating to the business mentioned under Item Nos. 3 to 10 (Special Businesses) of the accompanying Notice dated 29-08-2026.

**ITEM NO. 3 : APPOINTMENT OF M/S. LIPIKA & ASSOCIATES, CHARTERED ACCOUNTANTS, (FIRM REGISTRATION NO. 145364W) AS STATUTORY AUDITOR OF THE COMPANY:**

M/s. PAMS & Associates., Chartered Accountants, Statutory Auditors (Firm Registration No. 316079E) of the Company resigned due to geographical constraints with effect from June 12, 2026, thereby causing a casual vacancy in the office of Statutory Auditors of the Company.

Further, the Board of Directors of the Company, at its meeting held on August 5, 2026, based on the recommendation of the Audit Committee, proposed to the Members the appointment of M/s. Lipika and Associates, Chartered Accountants (Firm Registration No. 145364W) as Statutory Auditors of the Company for a term of 5 (Five) consecutive years commencing from the conclusion of this 41<sup>st</sup> Annual General Meeting (AGM) till the conclusion of the 46<sup>th</sup> AGM of the Company to be held in the year 2031 at such remuneration as may be determined and recommended by the Audit Committee in consultation with the Auditors and duly approved by the Board of Directors of the Company.

Technically term of M/s. PAMS & Associates comes to end upon their resignation, but at the AGM they will be available to answer the queries of the shareholders on the adoption of the accounts of the Company.

None of the Directors, Key Managerial Personnel of the Company/their relatives are, in any way, concerned or interested, financially or otherwise, in the resolution.

Accordingly, the Board recommends the resolution as set out at item no. 3 of this Notice for approval of the members of the Company as an **Ordinary Resolution**.

**DISCLOSURE UNDER REGULATION 36(5) OF SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS)**

|                                                           |                                                                                                                                                                                                                                                                    |
|-----------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Category of the Auditor:                                  | Statutory Audit Firm                                                                                                                                                                                                                                               |
| Name of Auditor or Auditor's Firm:                        | M/s. Lipika & Associates                                                                                                                                                                                                                                           |
| ICAI Firm Registration No.:                               | 145364W                                                                                                                                                                                                                                                            |
| Number of Financial Year(s) to which appointment relates: | Five financials' years                                                                                                                                                                                                                                             |
| Period of account for which appointed:                    | From 2026-27 to 2030-31                                                                                                                                                                                                                                            |
| Date of appointment made by Board of Directors:           | August 5, 2026                                                                                                                                                                                                                                                     |
| Proposed fees payable to proposed Statutory Auditor       | The Professional audit and other certification fees plus applicable taxes and other out-of-pocket expenses in connection with the statutory audit for Financial Year ending March 31, 2027 and for subsequent year(s) of their term, such fee as determined by the |

|                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|-------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                     | Board, on recommendation of Audit Committee. The proposed fees are based on knowledge, expertise, industry experience, time and efforts required to be put in by them, which is in line with the industry benchmark. The fees for services in the nature of certifications and other professional work will be in addition to the Statutory audit fee as above and will be determined by the Board in consultation with the Statutory Auditors and as per the recommendations of the Audit Committee.                                                                                        |
| Basis of recommendation and Auditor | The recommendations are based on the fulfilment of the eligibility criteria prescribed by the Act, with regard to the full -time partners, audit experience of the firms, capability, independence assessment, and audit experience.                                                                                                                                                                                                                                                                                                                                                         |
| Brief Profile                       | <p>M/s. Lipika &amp; Associates (the "Firm") is an Indian Partnership firm of Chartered Accountants, established in 2017 and head quarters in Noida, Uttar Pradesh, with a branch office in Mumbai, Maharashtra.</p> <p>The Firm upholds a strong commitment to quality, backed by a Peer Review Certificate from ICAI (Certificate No. 023825, valid till 31 January 2029). Its research and development practices ensure that the execution team remains abreast of regulatory and industry developments, enabling the Firm to deliver customized and contemporary advisory solutions.</p> |

**ITEM NO. 4: TO RE-APPOINT MR. VIKRANT KAYAN (DIN: 00761044) MANAGING DIRECTOR OF THE COMPANY AND FIXING HIS REMUNERATION.**

The Board of Directors of the Company, at its meeting held on 05-08-2026, based on the recommendation of the Nomination and Remuneration Committee ("NRC"), approved the re-appointment of **Mr. Vikrant Kayan (DIN: 00761044) as Managing Director of the Company for a further period of 3 (three) years with effect from 5 August 2026 to 4 August 2029**, subject to the approval of the Members of the Company.

Mr. Vikrant Kayan has been associated with the Company since 28-06-2012 and has been serving as the Managing Director of the Company. During his tenure, he has provided valuable leadership and contributed significantly towards the growth, development, strategic direction and overall performance of the Company.

The Board, taking into consideration the experience, knowledge, expertise and contribution of Mr. Vikrant Kayan, is of the opinion that his continued association with the Company as Managing Director would be beneficial to the Company and its stakeholders.

Accordingly, the Board recommends the re-appointment of Mr. Vikrant Kayan as Managing Director for a further period of three years commencing from **5 August 2026 and ending on 4 August 2029**.

**Broad particulars of the terms of appointment of and remuneration payable to Mr. Vikrant Kayan (DIN: 00761044) are as under:**

- Tenure of appointment — 3 years w.e.f. 05-08-2026 to 04-08-2029.
- Salary, perquisites and allowances: The perquisites and allowances shall be evaluated, wherever applicable, as per the Company's Policy and the provisions of Income Tax Act, 1961 or any rules thereunder or any statutory modification(s) or re-enactment(s) thereof; in the absence of any such rules, perquisites and allowances shall be evaluated at actual cost.
- The remuneration: upto Rs. 25,000 per month

The break-up of remuneration will be decided and arrived between the appointee and the Remuneration committee of the Company as per the company policy.

Gratuity and PF will be as per rules of the Company with liberty to merge previous gratuity (under any other group company) with current employment.

- d. Other benefits as per company policy and Schedule V of the companies Act, 2013. Mediclaim and Domiciliary hospitalization for self, spouse and maximum of two unmarried children, Annual Health Check-up for Self and Spouse, Group Personal Accident and Life Insurance Cover for Self.
- e. Travelling allowances including insurance for business trips as per Company's Policy. The break-up of remuneration will be decided and arrived between the appointee and the Remuneration committee of the Company as per the company policy.
- f. Increment / Variance in remuneration, if deemed fit, including performance linked incentive, subject to recommendation of Nomination and Remuneration Committee and approval of Board of Directors.

The office of the Managing Director may be terminated by either party by giving 3 (three) months' prior notice in writing.

In the absence of or inadequacy of profits in any financial year during the tenure of his appointment, the above remuneration including the perquisites will be paid as minimum remuneration fulfilling criteria of appointment in accordance with Schedule V of the Companies Act, 2013.

**Information required under Section II, Part II of Schedule V of the Companies Act, 2013:**

i. **General Information**

|                                                                                                                                                     |                                                                                                                                                                                                                  |
|-----------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Nature of Industries                                                                                                                                | The Company is a major exporter of Jute & Tea. Trinity Tradelink Limited is widely renowned for importing different kinds of Consumer Electronics and Sugar and also trading of Iron & Steel, Metals & Minerals. |
| Date or expected date of commencement of commercial production                                                                                      | Not Applicable                                                                                                                                                                                                   |
| In case of new companies, expected date of commencement of activities as per project approved by financial institutions appearing in the prospectus | Not Applicable                                                                                                                                                                                                   |
| Financial performance based on given indicators                                                                                                     | The company is diversifying its business and expecting good revenue in near future.                                                                                                                              |
| Foreign Investments or collaborations, if any.                                                                                                      | Not applicable                                                                                                                                                                                                   |

ii. **Other Information:**

| Description                                                       | Details                                                                                                                     |
|-------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------|
| Reasons of loss or inadequate profits                             | Loss or inadequate profits due to bad market condition. Hence, Now the company is expecting good revenue in near future.    |
| Steps taken or proposed to be taken for improvement.              | The company is trying to reduce all expenses to improve the profitability                                                   |
| Expected increase in productivity and profits in measurable terms | Considering present demand of business and market condition, it is expected to have good revenue and profit in near future. |

The remuneration proposed to be paid to Mr. Vikrant Kayan shall be within the limits prescribed under Sections 197 and 198 of the Act, read with Schedule V thereto, and the applicable provisions of the SEBI Listing Regulations.

In the event of absence or inadequacy of profits in any financial year during the tenure of his appointment, Mr. Vikrant Kayan shall be entitled to receive remuneration in accordance with the applicable provisions of Schedule V to the Act, subject to such approvals as may be required.

The above may be treated as a written memorandum setting out the terms of appointment of Mr. Vikrant Kayan under Section 190 of the Act.

Mr. Vikrant Kayan satisfies all the conditions set out in Part-I of Schedule V of the Act and also conditions set out under sub-section (3) of Section 196 of the Act for being eligible for his appointment and is not disqualified from being appointed as a Director in terms of Section 164 of the Act.

Mr. Vikrant Kayan is interested in the resolution set out at Item No. 4 of the Notice, to the extent of their shareholding interest, if any, in the Company.

Save and except stated above, None of the other Directors / Key Managerial Personnel of the Company / their relatives are, in any way, concerned or interested, financially or otherwise, in the resolution.

It is proposed to seek members' approval for appointment of and remuneration payable to Mr. Vikrant Kayan as a -Managing Director of the Company, under category of Executive Director, in terms of the applicable provisions of the Companies Act, 2013.

The Board of Directors Recommends the Special Resolution set out at Item No. 4 of the Notice for approval of the members.

**ITEM NO. 5: TO REGULARISE/APPOINT MISS. IRANEE TRIPATHY (DIN:10311352) AS A WOMEN INDEPENDENT DIRECTOR OF THE COMPANY:**

The Board of Directors of the Company, based on the recommendation of the Nomination and Remuneration Committee, at its meeting held on 05-08-2026, appointed Miss. Iranee Tripathy (DIN:10311352) as an Additional Director of the Company in the capacity of an Independent Director with effect from 05-08-2026, pursuant to Section 161(1) of the Companies Act, 2013 ("Act") and the Articles of Association of the Company.

In terms of Section 161(1) of the Act, Miss. Iranee Tripathy holds office as an Additional Director up to the date of this Annual General Meeting or the last date on which the Annual General Meeting should have been held, whichever is earlier.

The Company has received the necessary consent, declarations and disclosures from Miss. Iranee Tripathy, including:

- (a) consent in writing to act as a Director in Form DIR-2;
- (b) declaration that she is not disqualified from being appointed as a Director under Section 164 of the Act;
- (c) declaration that she satisfies the criteria of independence as prescribed under Section 149(6) of the Act and Regulation 16(1)(b) of the SEBI LODR Regulations;
- (d) confirmation regarding compliance with the applicable provisions relating to the maximum number of directorships;
- (e) disclosure of interest in Form MBP-1;
- (f) confirmation regarding her inclusion in the databank of persons offering to become Independent Directors, to the extent applicable;

(g) declaration that she has not been debarred or disqualified from being appointed or continuing as a Director by the Securities and Exchange Board of India, Ministry of Corporate Affairs or any other statutory authority; and

(h) such other declarations, confirmations and documents as may be required under applicable laws.

The Board, based on the recommendation of the Nomination and Remuneration Committee, is of the opinion that Miss. Iranee Tripathy possesses the requisite qualifications, experience, expertise and integrity and fulfils the conditions specified in the Act and the SEBI LODR Regulations for appointment as an Independent Director.

In the opinion of the Board, Miss. Iranee Tripathy is independent of the management and fulfils the conditions specified in the Act and the SEBI LODR Regulations for appointment as an Independent Director.

The Board is also of the opinion that the association of Miss. Iranee Tripathy as an Independent Director would bring valuable expertise and experience to the Board and would be in the best interests of the Company.

Pursuant to Section 150(2) of the Act, the Company has considered the qualifications, experience and suitability of Miss. Iranee Tripathy for appointment as an Independent Director. The Board considers Miss. Iranee Tripathy suitable for the proposed appointment.

The appointment of Miss. Iranee Tripathy as an Independent Director is proposed for a term of five consecutive years commencing from 05-08-2026 and ending on 04-08-2031. The proposed appointment is subject to approval of the Members by way of Special Resolution in accordance with applicable provisions of the Act and Regulation 25(2A) of the SEBI LODR Regulations.

Miss. Iranee Tripathy shall be entitled to receive sitting fees and/or commission and reimbursement of expenses for attending meetings of the Board and Committees thereof, as may be determined by the Board in accordance with the Act and the Company's policies.

In accordance with Section 149(13) of the Act, Miss. Iranee Tripathy shall not be liable to retire by rotation.

Except Miss. Iranee Tripathy, none of the Directors, Key Managerial Personnel of the Company or their respective relatives is concerned or interested, financially or otherwise, in the resolution set out at Item No. 5.

The Board recommends the Special Resolution set out at Item No. 5 for approval by the Members.

**ITEM NO. 6: TO REGULARISE/APPOINT MR. NAVNEET KHARE (DIN: 11100562) AS AN INDEPENDENT DIRECTOR OF THE COMPANY:**

The Board of Directors of the Company, based on the recommendation of the Nomination and Remuneration Committee, at its meeting held on 05-08-2026, appointed Mr. Navneet Khare (DIN: 11100562) as an Additional Director of the Company in the capacity of an Independent Director with effect from 05-08-2026, pursuant to Section 161(1) of the Companies Act, 2013 ("Act") and the Articles of Association of the Company.

In terms of Section 161(1) of the Act, Mr. Navneet Khare holds office as an Additional Director up to the date of this Annual General Meeting or the last date on which the Annual General Meeting should have been held, whichever is earlier.

The Company has received the necessary consent, declarations and disclosures from Mr. Navneet Khare, including:

(a) consent in writing to act as a Director in Form DIR-2;

(b) declaration that he is not disqualified from being appointed as a Director under Section 164 of the Act;

(c) declaration that he satisfies the criteria of independence as prescribed under Section 149(6) of the Act and Regulation 16(1)(b) of the SEBI LODR Regulations;

- (d) confirmation regarding compliance with the applicable provisions relating to the maximum number of directorships;
- (e) disclosure of interest in Form MBP-1;
- (f) confirmation regarding his inclusion in the databank of persons offering to become Independent Directors, to the extent applicable;
- (g) declaration that he has not been debarred or disqualified from being appointed or continuing as a Director by the Securities and Exchange Board of India, Ministry of Corporate Affairs or any other statutory authority; and
- (h) such other declarations, confirmations and documents as may be required under applicable laws.

The Board, based on the recommendation of the Nomination and Remuneration Committee, is of the opinion that Mr. Navneet Khare possesses the requisite qualifications, experience, expertise and integrity and fulfils the conditions specified in the Act and the SEBI LODR Regulations for appointment as an Independent Director.

In the opinion of the Board, Mr. Navneet Khare is independent of the management and fulfils the conditions specified in the Act and the SEBI LODR Regulations for appointment as an Independent Director.

The Board is also of the opinion that the association of Mr. Navneet Khare as an Independent Director would bring valuable expertise and experience to the Board and would be in the best interests of the Company.

Pursuant to Section 150(2) of the Act, the Company has considered the qualifications, experience and suitability of Mr. Navneet Khare for appointment as an Independent Director. The Board considers Mr. Navneet Khare suitable for the proposed appointment.

The appointment of Mr. Navneet Khare as an Independent Director is proposed for a term of five consecutive years commencing from 05-08-2026 and ending on 04-08-2031. The proposed appointment is subject to approval of the Members by way of Special Resolution in accordance with applicable provisions of the Act and Regulation 25(2A) of the SEBI LODR Regulations.

Mr. Navneet Khare shall be entitled to receive sitting fees and/or commission and reimbursement of expenses for attending meetings of the Board and Committees thereof, as may be determined by the Board in accordance with the Act and the Company's policies.

In accordance with Section 149(13) of the Act, Mr. Navneet Khare shall not be liable to retire by rotation.

Except Mr. Navneet Khare, none of the Directors, Key Managerial Personnel of the Company or their respective relatives is concerned or interested, financially or otherwise, in the resolution set out at Item No. 6.

The Board recommends the Special Resolution set out at Item No. 6 for approval by the Members.

**ITEM NO 7: TO REGULARISE/APPOINT MR. MANOJ BATHAM (DIN: 11100515) AS AN INDEPENDENT DIRECTOR OF THE COMPANY.**

The Board of Directors of the Company, based on the recommendation of the Nomination and Remuneration Committee, at its meeting held on 05-08-2026, appointed Mr. Manoj Batham (DIN: 11100515) as an Additional Director of the Company in the capacity of an Independent Director with effect from 05-08-2026, pursuant to Section 161(1) of the Companies Act, 2013 ("Act") and the Articles of Association of the Company.

In terms of Section 161(1) of the Act, Mr. Manoj Batham holds office as an Additional Director up to the date of this Annual General Meeting or the last date on which the Annual General Meeting should have been held, whichever is earlier.

The Company has received the necessary consent, declarations and disclosures from Mr. Manoj Batham, including:

- (a) consent in writing to act as a Director in Form DIR-2;
- (b) declaration that he is not disqualified from being appointed as a Director under Section 164 of the Act;
- (c) declaration that he satisfies the criteria of independence as prescribed under Section 149(6) of the Act and Regulation 16(1)(b) of the SEBI LODR Regulations;
- (d) confirmation regarding compliance with the applicable provisions relating to the maximum number of directorships;
- (e) disclosure of interest in Form MBP-1;
- (f) confirmation regarding his inclusion in the databank of persons offering to become Independent Directors, to the extent applicable;
- (g) declaration that he has not been debarred or disqualified from being appointed or continuing as a Director by the Securities and Exchange Board of India, Ministry of Corporate Affairs or any other statutory authority; and
- (h) such other declarations, confirmations and documents as may be required under applicable laws.

The Board, based on the recommendation of the Nomination and Remuneration Committee, is of the opinion that Mr. Manoj Batham possesses the requisite qualifications, experience, expertise and integrity and fulfils the conditions specified in the Act and the SEBI LODR Regulations for appointment as an Independent Director.

In the opinion of the Board, Mr. Manoj Batham is independent of the management and fulfils the conditions specified in the Act and the SEBI LODR Regulations for appointment as an Independent Director.

The Board is also of the opinion that the association of Mr. Manoj Batham as an Independent Director would bring valuable expertise and experience to the Board and would be in the best interests of the Company.

Pursuant to Section 150(2) of the Act, the Company has considered the qualifications, experience and suitability of Mr. Manoj Batham for appointment as an Independent Director. The Board considers Mr. Manoj Batham suitable for the proposed appointment.

The appointment of Mr. Manoj Batham as an Independent Director is proposed for a term of five consecutive years commencing from 05-08-2026 and ending on 04-08-2031. The proposed appointment is subject to approval of the Members by way of Special Resolution in accordance with applicable provisions of the Act and Regulation 25(2A) of the SEBI LODR Regulations.

Mr. Manoj Batham shall be entitled to receive sitting fees and/or commission and reimbursement of expenses for attending meetings of the Board and Committees thereof, as may be determined by the Board in accordance with the Act and the Company's policies.

In accordance with Section 149(13) of the Act, Mr. Manoj Batham shall not be liable to retire by rotation.

Except Mr. Manoj Batham, none of the Directors, Key Managerial Personnel of the Company or their respective relatives is concerned or interested, financially or otherwise, in the resolution set out at Item No. 7.

The Board recommends the Special Resolution set out at Item No. 7 for approval by the Members.

**ITEM NO. 8: TO REGULARISE/APPOINT MR. SAROJ KUMAR CHOUDHURY (DIN: 11143083) AS AN INDEPENDENT DIRECTOR OF THE COMPANY:**

The Board of Directors of the Company, based on the recommendation of the Nomination and Remuneration Committee, at its meeting held on 10-12-2025, appointed Mr. Saroj Kumar Choudhury (DIN: 11143083) as an

Additional Director of the Company in the capacity of an Independent Director with effect from 10-12-2025, pursuant to Section 161(1) of the Companies Act, 2013 ("Act") and the Articles of Association of the Company.

In terms of Section 161(1) of the Act, Mr. Saroj Kumar Choudhury holds office as an Additional Director up to the date of this Annual General Meeting or the last date on which the Annual General Meeting should have been held, whichever is earlier.

The Company has received the necessary consent, declarations and disclosures from Mr. Saroj Kumar Choudhury, including:

- (a) consent in writing to act as a Director in Form DIR-2;
- (b) declaration that he is not disqualified from being appointed as a Director under Section 164 of the Act;
- (c) declaration that he satisfies the criteria of independence as prescribed under Section 149(6) of the Act and Regulation 16(1)(b) of the SEBI LODR Regulations;
- (d) confirmation regarding compliance with the applicable provisions relating to the maximum number of directorships;
- (e) disclosure of interest in Form MBP-1;
- (f) confirmation regarding his inclusion in the databank of persons offering to become Independent Directors, to the extent applicable;
- (g) declaration that he has not been debarred or disqualified from being appointed or continuing as a Director by the Securities and Exchange Board of India, Ministry of Corporate Affairs or any other statutory authority; and
- (h) such other declarations, confirmations and documents as may be required under applicable laws.

The Board, based on the recommendation of the Nomination and Remuneration Committee, is of the opinion that Mr. Saroj Kumar Choudhury possesses the requisite qualifications, experience, expertise and integrity and fulfils the conditions specified in the Act and the SEBI LODR Regulations for appointment as an Independent Director.

In the opinion of the Board, Mr. Saroj Kumar Choudhury is independent of the management and fulfils the conditions specified in the Act and the SEBI LODR Regulations for appointment as an Independent Director.

The Board is also of the opinion that the association of Mr. Saroj Kumar Choudhury as an Independent Director would bring valuable expertise and experience to the Board and would be in the best interests of the Company.

Pursuant to Section 150(2) of the Act, the Company has considered the qualifications, experience and suitability of Mr. Saroj Kumar Choudhury for appointment as an Independent Director. The Board considers Mr. Saroj Kumar Choudhury suitable for the proposed appointment.

The appointment of Mr. Saroj Kumar Choudhury as an Independent Director is proposed for a term of five consecutive years commencing from 10-12-2025 and ending on 09-12-2030. The proposed appointment is subject to approval of the Members by way of Special Resolution in accordance with applicable provisions of the Act and Regulation 25(2A) of the SEBI LODR Regulations.

Mr. Saroj Kumar Choudhury shall be entitled to receive sitting fees and/or commission and reimbursement of expenses for attending meetings of the Board and Committees thereof, as may be determined by the Board in accordance with the Act and the Company's policies.

In accordance with Section 149(13) of the Act, Mr. Saroj Kumar Choudhury shall not be liable to retire by rotation.

Except Mr. Saroj Kumar Choudhury, none of the Directors, Key Managerial Personnel of the Company or their respective relatives is concerned or interested, financially or otherwise, in the resolution set out at Item No. 8.

The Board recommends the Special Resolution set out at Item No. 8 for approval by the Members.

**ITEM NO. 9: TO ADOPT NEW MEMORANDUM OF ASSOCIATION OF THE COMPANY IN CONFORMITY WITH THE COMPANIES ACT, 2013.**

The existing Memorandum of Association ("MOA") of the Company contains provisions which were framed under the erstwhile provisions of the Companies Act applicable to the Company. In order to align the constitutional documents of the Company with the provisions of the Companies Act, 2013 ("Act") and the rules made thereunder, it is proposed to adopt a new MOA of the Company.

The proposed new MOA is intended to bring the objects clause and other applicable provisions of the MOA in conformity with the requirements and structure prescribed under the Act.

As part of the proposed revision, it is also proposed to **delete the existing Clause III(C) relating to "Other Objects"** from the MOA. The objects and matters presently appearing under Clause III(C), which are considered appropriate and necessary for the Company, are proposed to be incorporated under **Clause III(B)**, relating to matters which are necessary for furtherance of the objects specified in Clause III(A).

Consequently, the objects presently contained in Clause III(C), if any will be appropriately incorporated into Clause III(B) and **renumbered sequentially** so that the revised MOA has a clear and consistent numbering structure.

The proposed changes are primarily intended to rationalise and update the MOA, eliminate the separate "Other Objects" clause and ensure that the objects of the Company are appropriately classified and arranged in accordance with the applicable provisions of the Act.

The adoption of a new MOA in substitution of the existing MOA requires the approval of the Members by way of a **Special Resolution** pursuant to the applicable provisions of the Companies Act, 2013.

A copy of the proposed new Memorandum of Association, incorporating the aforesaid changes, will be available for inspection by the Members at the Registered Office of the Company during business hours on all working days up to and including the date of the Annual General Meeting. The same will also be made available electronically to the Members in accordance with applicable law.

None of the Directors, Key Managerial Personnel of the Company or their respective relatives is concerned or interested, financially or otherwise, in the proposed resolution, except to the extent of their respective shareholding, if any, in the Company.

The Board of Directors recommends the Special Resolution set out at Item No. 9 of the accompanying Notice for approval by the Members.

**ITEM NO. 10: TO ADOPT NEW ARTICLES OF ASSOCIATION OF THE COMPANY IN CONFORMITY WITH THE COMPANIES ACT, 2013.**

Newever Trade Wings Limited was incorporated on 27/04/2012 under the provisions of the companies Act, 1956.

The existing article of Association (AOA) were based on the companies Act, 1956 and several clauses / regulations in the existing AOA contain references to specific sections of the companies Act, 1956 which are no longer in force.

The existing regulations of the articles of Association are replaced by the new set of regulations and adopted as new set of Articles of Associations as per the requirements of Table F of the First Schedule in the Companies Act, 2013.

The modification in Articles of Association is carried out to give effect to provision of the Companies Act, 2013. Consent of the shareholders by way of Special resolution is required in this regard. The entire set of proposed articles of association is available on the website of the company.

None of the Directors, Key Managerial Personnel and their relatives are in any way concerned or interested in the said resolution. The directors recommend the aforesaid resolution for the approval by the members as a Special resolution.

The Board of Directors recommends the Special Resolution set out at Item No. 10 of the accompanying Notice for approval by the Members.

**By Order of the Board of Directors**  
**Trinity Tradelink Limited**  
**Sd/-**  
**Vikrant Kayan**  
**Managing Director**  
**DIN: 00761044**

**Date: 13.08.2026**  
**Place: Kolkata**

## Annexure A

**Details of the Directors retiring by rotation and seeking re-appointment / appointment at the Annual General Meeting pursuant to (i) Regulation 36(3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and (ii) Secretarial Standards on General Meetings (“SS-2”), issued by the Institute of Company Secretaries of India (ICSI) are as under:**

### (I)

|                                                                                         |                                                                                                                                                                                                                     |
|-----------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Name of the Director</b>                                                             | <b>Mr. Vikrant Kayan</b>                                                                                                                                                                                            |
| Designation and Category of Directorship                                                | Director, Promoter                                                                                                                                                                                                  |
| Directors Identification Number                                                         | <b>00761044</b>                                                                                                                                                                                                     |
| Date of Birth                                                                           | 23/08/1973                                                                                                                                                                                                          |
| Age                                                                                     | 53 years                                                                                                                                                                                                            |
| Date of first Appointment on board of the Company                                       | 23/05/2012                                                                                                                                                                                                          |
| Brief Resume, Experience and Expertise in Functional Area                               | <b>Mr. Vikrant Kayan</b> , aged 53 years, is the Promoter and Director of our Company. Mr. Vikrant Kayan possesses over 20 years of rich experience in the import, export, distribution activities of the products. |
| Terms and Conditions of appointment / re-appointment                                    | Re-appointment in terms of Section 152(6) of the Companies Act, 2013.                                                                                                                                               |
| Number of Meetings of the Board attended during the year                                | 6 Board Meeting attended during FY 2025-26.                                                                                                                                                                         |
| List of Directorship held in other companies                                            | 1. TRINITY TRADELINK LIMITED<br>2. GLEAM FASHIONS PRIVATE LIMITED<br>3. AGNES PACKAGING PVT LTD<br>4. V S HI-RISE PRIVATE LIMITED<br>5. AAKOOTI BARTER PVT. LTD.<br>6. JOBTRACK VYAPAAR PVT LTD                     |
| Memberships/ Chairmanships of Committees across companies (excluding foreign companies) | Memberships of Committees - 3                                                                                                                                                                                       |
| Shareholding in the Company including as a beneficial owner                             | 1,47,23,000                                                                                                                                                                                                         |
| Relationship with other Directors, Manager and other Key Managerial Personnel           | Promoter and Managing Director of the Company                                                                                                                                                                       |
| Whether debarred/disqualified by SEBI/MCA or any statutory authority                    | No                                                                                                                                                                                                                  |
| Retirement by rotation                                                                  | Yes                                                                                                                                                                                                                 |

### (II)

|                                          |                            |
|------------------------------------------|----------------------------|
| <b>Name of the Director</b>              | <b>Ms. Iranee Tripathy</b> |
| Designation and Category of Directorship | Independent Director       |
| Directors Identification Number          | 10311352                   |
| Date of Birth                            | 15/04/2003                 |
| Age                                      | 23 years                   |

|                                                                                         |                                                                                                                                                                                                                                                      |
|-----------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Date of first Appointment on board of the Company                                       | 05/08/2026                                                                                                                                                                                                                                           |
| Proposed tenure                                                                         | 5 consecutive years                                                                                                                                                                                                                                  |
| Proposed term                                                                           | 05-08-2026 up to 04-08-2031                                                                                                                                                                                                                          |
| Brief Resume, Experience and Expertise in Functional Area                               | Ms. Iranee Tripathy is Pursuing Company Secretary Course from The Institute of Company Secretaries of India and also Pursuing L.L.B from Madhusudan law University, Cuttack and Completed B.A. from Savitri Women's H S School, Bhanjanagar in 2023. |
| Terms and Conditions of appointment / re-appointment                                    | Appointment in terms of Section 149, 150, 152 of the Companies Act, 2013.                                                                                                                                                                            |
| Number of Meetings of the Board attended during the year                                | No Board Meeting attended during FY 2025-26 as she was appointed in FY 2026-27.                                                                                                                                                                      |
| List of Directorship held in other companies                                            | 1. TRINITY TRADELINK LIMITED<br>2. OXFORD INDUSTRIES LIMITED                                                                                                                                                                                         |
| Memberships/ Chairmanships of Committees across companies (excluding foreign companies) | NIL                                                                                                                                                                                                                                                  |
| Shareholding in the Company including as a beneficial owner                             | NIL                                                                                                                                                                                                                                                  |
| Listed entities where he/she holds directorship                                         | OXFORD INDUSTRIES LIMITED                                                                                                                                                                                                                            |
| Listed entities from which resigned during preceding 3 years                            | NIL                                                                                                                                                                                                                                                  |
| Whether debarred by SEBI/MCA/statutory authority                                        | NIL                                                                                                                                                                                                                                                  |
| Category                                                                                | Independent Director                                                                                                                                                                                                                                 |
| Retirement by rotation                                                                  | No                                                                                                                                                                                                                                                   |
| Relationship with other Directors, Manager and other Key Managerial Personnel           | NIL                                                                                                                                                                                                                                                  |

### (III)

|                                                           |                                                                                                                                                                                                                                                                                                                                                              |
|-----------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Name of the Director</b>                               | <b>Mr. NAVNEET KHARE</b>                                                                                                                                                                                                                                                                                                                                     |
| Designation and Category of Directorship                  | Independent Director                                                                                                                                                                                                                                                                                                                                         |
| Directors Identification Number                           | 11100562                                                                                                                                                                                                                                                                                                                                                     |
| Date of Birth                                             | 13/10/1994                                                                                                                                                                                                                                                                                                                                                   |
| Age                                                       | 31 years                                                                                                                                                                                                                                                                                                                                                     |
| Date of first Appointment on board of the Company         | 05/08/2026                                                                                                                                                                                                                                                                                                                                                   |
| Proposed tenure                                           | 5 consecutive years                                                                                                                                                                                                                                                                                                                                          |
| Proposed term                                             | 05-08-2026 up to 04-08-2031                                                                                                                                                                                                                                                                                                                                  |
| Brief Resume, Experience and Expertise in Functional Area | Mr. Navneet Khare is a Commerce graduate with over 10 years of experience in field verification, banking liaison, and loan documentation processes. He has developed strong expertise in verifying financial records, coordinating with banks, and supporting documentation for financial transactions. With practical experience in conducting bank visits, |

|                                                                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|-----------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                                                         | reviewing documentation, and ensuring procedural compliance, Mr. Khare contributes valuable operational insight to the Company. His understanding of financial verification and compliance processes strengthen governance standards and risk management practices. As an Independent Director, he provides objective oversight and independent judgment, supporting the Company in maintaining transparency, regulatory compliance, and sound financial practices. |
| Terms and Conditions of appointment / re-appointment                                    | Appointment in terms of Section 149, 150, 152 of the Companies Act, 2013.                                                                                                                                                                                                                                                                                                                                                                                           |
| Number of Meetings of the Board attended during the year                                | No Board Meeting attended during FY 2025-26 as he was appointed in FY 2026-27.                                                                                                                                                                                                                                                                                                                                                                                      |
| List of Directorship held in other companies                                            | 1. TRINITY TRADELINK LIMITED<br>2. OMNIPOTENT INDUSTRIES LIMITED                                                                                                                                                                                                                                                                                                                                                                                                    |
| Memberships/ Chairmanships of Committees across companies (excluding foreign companies) | NIL                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| Shareholding in the Company including as a beneficial owner                             | NIL                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| Listed entities where he/she holds directorship                                         | 1. TRINITY TRADELINK LIMITED<br>2. OMNIPOTENT INDUSTRIES LIMITED                                                                                                                                                                                                                                                                                                                                                                                                    |
| Listed entities from which resigned during preceding 3 years                            | NIL                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| Whether debarred by SEBI/MCA/statutory authority                                        | NIL                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| Category                                                                                | Independent Director                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| Retirement by rotation                                                                  | No                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| Relationship with other Directors, Manager and other Key Managerial Personnel           | NIL                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |

**(IV)**

|                                                           |                                                                                                                                                                                                                                                                                                                               |
|-----------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Name of the Director</b>                               | <b>Mr. Manoj Batham</b>                                                                                                                                                                                                                                                                                                       |
| Designation and Category of Directorship                  | Independent Director                                                                                                                                                                                                                                                                                                          |
| Directors Identification Number                           | <b>11100515</b>                                                                                                                                                                                                                                                                                                               |
| Date of Birth                                             | 05/03/1996                                                                                                                                                                                                                                                                                                                    |
| Age                                                       | 30 years                                                                                                                                                                                                                                                                                                                      |
| Date of first Appointment on board of the Company         | 05/08/2026                                                                                                                                                                                                                                                                                                                    |
| Proposed tenure                                           | 5 consecutive years                                                                                                                                                                                                                                                                                                           |
| Proposed term                                             | 05-08-2026 up to 04-08-2031                                                                                                                                                                                                                                                                                                   |
| Brief Resume, Experience and Expertise in Functional Area | Mr. Manoj Batham is a PGDCA-certified accounting professional with over 8 years of experience in financial accounting, taxation, and regulatory compliance. He brings practical expertise in financial record-keeping, preparation and filing of tax returns, and financial reporting support. With a strong understanding of |

|                                                                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|-----------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                                                         | statutory requirements and accounting standards, Mr. Batham has consistently contributed to maintaining financial accuracy, transparency, and compliance within organizations. His experience in handling accounting operations and tax-related matters strengthens the Company's governance and financial oversight framework. As an Independent Non-Executive Director, he provides objective judgment and independent oversight in matters related to financial compliance, internal controls, and corporate governance, acting in the best interests of the Company and its stakeholders. |
| Terms and Conditions of appointment / re-appointment                                    | Appointment in terms of Section 149, 150, 152 of the Companies Act, 2013.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| Number of Meetings of the Board attended during the year                                | No Board Meeting attended during FY 2025-26 as he was appointed in FY 2026-27.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| List of Directorship held in other companies                                            | 1. OMNIPOTENT INDUSTRIES LIMITED<br>2. TRINITY TRADELINK LIMITED                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| Memberships/ Chairmanships of Committees across companies (excluding foreign companies) | NIL                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| Shareholding in the Company including as a beneficial owner                             | NIL                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| Listed entities where he/she holds directorship                                         | 1. OMNIPOTENT INDUSTRIES LIMITED<br>2. TRINITY TRADELINK LIMITED                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| Listed entities from which resigned during preceding 3 years                            | NIL                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| Whether debarred by SEBI/MCA/statutory authority                                        | NIL                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| Category                                                                                | Independent Director                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| Retirement by rotation                                                                  | No                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| Relationship with other Directors, Manager and other Key Managerial Personnel           | NIL                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |

(V)

|                                                           |                                                                                                                                                                                                                   |
|-----------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Name of the Director</b>                               | <b>Mr. Saroj Kumar Choudhury</b>                                                                                                                                                                                  |
| Designation and Category of Directorship                  | Independent Director                                                                                                                                                                                              |
| Directors Identification Number                           | 11143083                                                                                                                                                                                                          |
| Date of Birth                                             | 14/06/1968                                                                                                                                                                                                        |
| Age                                                       | 58 years                                                                                                                                                                                                          |
| Date of first Appointment on board of the Company         | 05/08/2026                                                                                                                                                                                                        |
| Proposed tenure                                           | 5 consecutive years                                                                                                                                                                                               |
| Proposed term                                             | 05-08-2026 up to 04-08-2031                                                                                                                                                                                       |
| Brief Resume, Experience and Expertise in Functional Area | Mr. Saroj Kumar Choudhury is a MBA and having experience of more than 25 years. He will be serving as Non-Executive Independent Director of the Company and will also be part of various committees of the Board. |

|                                                                                         |                                                                                                                                                                              |
|-----------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                                                         | His term is subject to approval of members of the Company.                                                                                                                   |
| Terms and Conditions of appointment / re-appointment                                    | Appointment in terms of Section 149, 150, 152 of the Companies Act, 2013.                                                                                                    |
| Number of Meetings of the Board attended during the year                                | No Board Meeting attended during FY 2025-26 as he was appointed in FY 2026-27.                                                                                               |
| List of Directorship held in other companies                                            | 1. TRINITY TRADELINK LIMITED<br>2. INTEGRATED HITECH LIMITED<br>3. GADGETGLOW TECHNOLOGIES PRIVATE LIMITED<br>4. KOIYA INTERNATIONAL LIMITED<br>5. OXFORD INDUSTRIES LIMITED |
| Memberships/ Chairmanships of Committees across companies (excluding foreign companies) | NIL                                                                                                                                                                          |
| Shareholding in the Company including as a beneficial owner                             | NIL                                                                                                                                                                          |
| Listed entities where he/she holds directorship                                         | 1. TRINITY TRADELINK LIMITED<br>2. INTEGRATED HITECH LIMITED<br>3. GADGETGLOW TECHNOLOGIES PRIVATE LIMITED<br>4. KOIYA INTERNATIONAL LIMITED<br>5. OXFORD INDUSTRIES LIMITED |
| Listed entities from which resigned during preceding 3 years                            | NIL                                                                                                                                                                          |
| Whether debarred by SEBI/MCA/statutory authority                                        | NIL                                                                                                                                                                          |
| Category                                                                                | Independent Director                                                                                                                                                         |
| Retirement by rotation                                                                  | No                                                                                                                                                                           |
| Relationship with other Directors, Manager and other Key Managerial Personnel           | NIL                                                                                                                                                                          |

**Date: 13.08.2026**  
**Place: Kolkata**

**By Order of the Board of Directors**  
**Trinity Tradelink Limited**  
**Sd/-**  
**Vikrant Kayan**  
**Managing Director**  
**DIN: 00761044**

## DIRECTOR'S REPORT

**To**  
**The Members,**  
**TRINITY TRADELINK LIMITED**

Your Board of Directors takes pleasure in presenting this 41<sup>st</sup> Annual Report covering the highlights of the finances, business, and operations of your Company along with the Audited Financial Statements and Report of Auditors thereon for the Financial Year ended 31<sup>st</sup> March, 2026.

### 1. COMPANY'S FINANCIAL HIGHLIGHTS:

The highlights of the Company's financial results for the Financial Year 2025-2026 are as under:

(Amount in Rs.)

| Particulars                                                    | FY 2025-2026 | FY 2024-25     |
|----------------------------------------------------------------|--------------|----------------|
| Total Income                                                   | 15,000       | 26,84,614      |
| Total Expenditure                                              | 57,39,609    | 41,83,551      |
| Profit/loss before exceptional and extraordinary items and tax | (57,24,609)  | (14,98,936.90) |
| Add: Exceptional Items                                         | -            | -              |
| Profit Before Tax                                              | (57,24,609)  | (14,98,936.90) |
| Tax                                                            | 5,57,846     | 77,741         |
| Net Profit / (Loss) after Tax                                  | (62,82,455)  | (15,76,407.90) |

### 2. OPERATIONS PERFORMANCE:

During the financial year income from business was Rs. 15,000. Total expenditure of the company is Rs. 57,39,609 as compared to Rs. 41,83,551 in the previous year. Loss during the financial year is Rs. 62,82,455 as compared to loss is Rs. 15,76,407.90 in the previous year.

### 3. TRANSFER TO RESERVES:

No amount is proposed to be transferred to reserves during the Financial Year 2025-2026.

### 4. DIVIDEND

Your directors do not recommend any dividend during the year under review.

### 5. SHARE CAPITAL

As on 31 March 2026, Authorized Capital of the Company stood Rs. 50,00,00,000. Consisting of 5,00,00,000 equity shares of face value of Rs.10 each, paid-up share capital of the company stood at Rs. 26,25,58,050.00 Consisting of 26,25,58,050 equity shares of face value of Rs.1 each fully paid-up.

### 6. MATERIAL CHANGES AND COMMITMENTS AFTER THE END OF THE FINANCIAL YEAR

The Shares of the company was delisted by the BSE Ltd and imposed SOP and other penalties, Company filed petition before Securities Appellate Tribunal (SAT) for restoration of companies which was suspended by BSE Limited on 3<sup>rd</sup> May, 2018. SAT vide order dated 14th July 2026 has directed BSE to restore Listing of Company subject to compliance of SEBI (LODR) Regulations and Revocation

Application. Company has already filed Revocation Application and it is in process with BSE Listing Operation Team.

#### **7. DEPOSIT**

The company has not accepted any public deposits under the provisions of the Companies Act, 2013 ('Act').

#### **8. SUBSIDIARIES / JOINT VENTURE / ASSOCIATE COMPANY**

Your company does not have any Subsidiary/ Joint Venture and Associate Companies.

#### **9. SECRETARIAL STANDARDS OF ICSI**

The company has complied with the requirements prescribed under the Secretarial Standards on Meetings of the Board of Directors (SS-1) and General Meetings (SS-2).

#### **10. CHANGE IN THE NATURE OF BUSINESS, IF ANY:**

There was no change in the nature of business of the Company during the year.

#### **11. PARTICULARS OF LOANS, GUARANTEES AND INVESTMENTS**

The company has not given any loans or guarantees or made any investments in Contravention of the provisions of the Section 186 of the Companies Act, 2013. The details of the loans and guarantees given and investments made by the Company are provided in the notes to the financial statements.

#### **12. STATE OF AFFAIRS OF THE COMPANY**

The main business activity of the company is of Films Production and Distribution. Your directors carry out the operations with active care and precaution thereby enhancing stakeholder's values.

#### **13. EXTRACT OF ANNUAL RETURN**

In accordance with the requirements of Section 92 (3) read with Section 134(3)(a) of the Companies Act, 2013 the Annual Return as on 31st March, 2025 is available on the Company's website <http://trinitytradelink.com>.

#### **14. CORPORATE SOCIAL RESPONSIBILITY:**

The provisions of section 135 of the Companies Act, 2013 are not applicable to the company.

#### **15. CORPORATE GOVERNANCE**

As per the requirement of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Company has complied with the requirements of Corporate Governance in all material aspects. A report on Corporate Governance together with a certificate of its compliance from a Practising Company Secretary, forms part of this report as **Annexure-A**.

#### **16. MANAGEMENT DISCUSSION AND ANALYSIS REPORT**

Management Discussion and Analysis Report for the year under review, as stipulated under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 forms part of this report in **Annexure - B**.

## **17. RISK MANAGEMENT POLICY**

The Board of Directors have adopted a risk management policy for the Company which provides for identification, assessment and control of risks which in the opinion of the Board may pose significant loss or threat to the Company. The Management identifies and controls risks through a defined framework in terms of the aforesaid policy.

## **18. WHISTLE BLOWER POLICY / VIGIL MECHANISM**

There is a Whistle Blower Policy in the Company and no personnel have been denied access to the Chairman of the Audit Committee. The policy provides for adequate safeguards against victimization of persons who use vigil mechanism. The Whistle Blower Policy is posted on the website of the Company <http://trinitytradelink.com>.

## **19. INTERNAL CONTROL SYSTEMS**

The internal financial controls of the Company are commensurate with its size, scale and complexity of operations. The company has policies and procedures which inter alia ensure integrity in conducting business, timely preparation of reliable information, accuracy and completeness in maintaining accounting records and prevention and detection of frauds and errors. The Audit Committee actively reviews the adequacy and effectiveness of the internal financial control systems and suggests improvements if any to strengthen the same.

## **20. DIRECTORS' RESPONSIBILITY STATEMENT:**

To the best of knowledge and belief and according to the information and explanations obtained by them, your Directors make the following statement in terms of Section 134(3) (c) of the Act:

- i. That in the preparation of the accounts for the financial year ended 31<sup>st</sup> March, 2026, the applicable accounting standards have been followed along with proper explanation relating to material departures;
- ii. That the Directors have selected such accounting policies and applied them consistently and made judgments and estimates that were 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 and loss of the Company for the year under review;
- iii. That the Directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;
- iv. That the Directors have prepared the accounts for the financial year ended 31<sup>st</sup> March 2026 on a 'going concern' basis.
- v. The internal financial controls are laid and have been followed by the company and that such controls are adequate and are operating effectively. Such controls means controls and policies and procedures adopted and adhered by the company for orderly and efficient conduct of the business for safeguarding assets, prevention and detection of frauds and errors and maintenance of accounting records and timely preparation of financial statements and review its efficiency.
- 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.

## **21. DIRECTORS & KEY MANAGERIAL PERSONNEL**

### **(I) Appointment/Reappointment**

There is Appointment/Reappointment during the year.

**(ii) Change in Directorate & KMP**

During the year under review and subsequent to the end of the financial year, there were changes in the composition of the Board of Directors and Key Managerial Personnel (KMP) of the Company. The details of such changes are as follows:

| Sr. No. | Name of Directors     | DIN      | Designation                             | Date of Appointment | Date of cessation |
|---------|-----------------------|----------|-----------------------------------------|---------------------|-------------------|
| 1       | Manoj Batham          | 11100515 | Additional - Independent Director       | 05-08-2026          | -                 |
| 2       | Navneet Khare         | 11100562 | Additional - Independent Director       | 05-08-2026          | -                 |
| 3       | Saroj Kumar Choudhury | 11143083 | Additional - Independent Director       | 10-12-2025          | -                 |
| 4       | Iranee Tripathy       | 10311352 | Additional - Independent Women Director | 05-08-2026          | -                 |
| 5       | Akhtar Khan           | 06710464 | Independent Director                    | 13-08-2016          | 13-01-2026        |

**APPOINTMENT & CESSATION OF KEY MANAGERIAL PERSONNEL**

| Sr. No. | Name of Directors       | Designation             | Date of Appointment |
|---------|-------------------------|-------------------------|---------------------|
| 1       | Sukanya Mihultibrewalla | Company Secretary       | 18/03/2026          |
| 2       | Vikrant Kayan           | Chief Financial Officer | 05-08-2026          |

**(iii) Directors liable to retire by rotation**

Mr Vikrant Kayan (DIN : 00761044) retires by rotation at the ensuing AGM, being eligible, offers himself for reappointment. Necessary details for re-appointment as required under the Act and the SEBI Listing Regulations is given in the notice of AGM .

**(iv) Key Managerial Personnel**

Company Secretary and Chief Financial Officer not yet appointed by the Company, however company looking for suitable candidate for the posts.

**(v) Number of meetings of Board of Directors**

This information has been furnished under Report on Corporate Governance which forms part of this report.

**(vi) Committees of Board**

This information has been furnished under Report on Corporate Governance which forms part of this report.

**(vii) Meeting of Independent Directors**

The Independent Directors of the company at their meeting held on 30-01-2026 reviewed the performance of non-independent directors and the Board as a whole including the chairman of the company by taking into consideration views expressed by the executive directors and non-executive directors at various level pertaining to the quality, quantity and timeliness of flow of information between the company, management and the board have expressed their satisfaction.

#### **(viii) Declaration from Independent Directors**

The independent directors have submitted a declaration of independence, stating that they meet the criteria of independence provided under section 149(6) of the Act, as amended, and regulation 16 of the SEBI Listing Regulations. The independent directors have also confirmed compliance with the provisions of rule 6 of Companies (Appointment and Qualifications of Directors) Rules, 2014, as amended, relating to inclusion of their name in the databank of independent directors. The Board took on record the declaration and confirmation submitted by the independent directors regarding meeting the prescribed criteria of independence, after undertaking due assessment of the veracity of the same in terms of the requirements of regulation 25 of the SEBI Listing Regulations.

#### **(ix) Policy on Directors' Appointment and Remuneration**

The Board has on the recommendation of the Nomination and Remuneration Committee, framed a policy for the selection and appointment of Directors, Senior Management and their remuneration. The Remuneration Policy and the details pertaining to the remuneration paid during the year are furnished in the Corporate Governance Report which forms part of this report, also available on the website of the Company <http://trinitytradelink.com>.

#### **(x) Performance Evaluation**

Pursuant to the provisions of the Companies Act, 2013, SEBI Listing Regulations and Circulars and Guidance Notes issued by SEBI in this regard, the Board has carried out an annual performance evaluation of its own performance, the Directors individually as well as the evaluation of the working of its Audit, Nomination and Remuneration and other Committees.

### **22. STATUTORY AUDITORS AND THEIR REPORT**

M/s. PAMS & Associates., Chartered Accountants (Firm Reg. No. 316079E), were reappointed as Statutory Auditors of the Company from 38<sup>th</sup> Annual General Meeting till the conclusion of the 44<sup>th</sup> Annual General Meeting. As per the provisions of Section 139 of the Act, they have confirmed that they are not disqualified from continuing as Auditors of the Company.

M/s. Lipika & Associates, Chartered Accountants (Firm Registration No. 145364W) has been appointed as the Statutory Auditors of the Company at the Board of Directors meeting held on 05-08-2026 to fill the casual vacancy caused by the resignation of M/s. PAMS & Associates, Chartered Accountant, FRN: 316079E w.e.f. 12-06-2026.

M/s. Lipika & Associates, Chartered Accountants, (Firm Registration No. 145364W) appointed as the Statutory Auditors of the Company, to hold office for a term of five consecutive years from the conclusion of the 41<sup>st</sup> Annual General Meeting (AGM) till the conclusion of the 46<sup>th</sup> AGM of the Company i.e. starting from the FY 2026-27 to Financial Year 2030-31, on such remuneration as may be mutually agreed upon between the Board of Directors and the Statutory Auditors subject to approval of the shareholders in the 41<sup>st</sup> AGM.

The Audit Report of M/s. PAMS & Associates., Chartered Accountants (Firm Reg. No. 316079E) on the Financial Statements of the Company for the Financial Year 2025-26 forms part of this Annual Report.

**The report does contain qualification, reservation, adverse remark or disclaimer viz.**

#### **1. Losses, Net Worth Erosion, and Going Concern:**

- The Company has incurred substantial losses and its net worth has been completely eroded.
- No revenue-generating activity has been carried out during the financial year.
- Management has prepared the accounts on a going concern basis, though significant uncertainty exists.

**Management submission:** The Management acknowledges the Auditor's observation regarding the accumulated losses and erosion of the net worth of the Company. The Company has incurred losses during the previous financial years, resulting in erosion of its net worth. During the financial year under review, the Company did not undertake any significant revenue-generating business activities. However, the Management is taking necessary steps to revive and strengthen the operations of the Company and to explore suitable business opportunities for generating sustainable revenue in the future. The financial statements have been prepared on a going concern basis after considering the Management's assessment of the Company's future plans, proposed business activities, available resources and measures being undertaken to improve the financial position of the Company. The Management is of the view that the Company will be able to continue its operations and meet its obligations as they fall due. The Company is also undertaking various measures to improve its financial position, strengthen its operational framework and identify viable business opportunities. The Management remains committed to taking appropriate corrective and strategic measures to improve the Company's financial performance and restore its net worth over a period of time. Accordingly, notwithstanding the accumulated losses and erosion of net worth, the Management considers that the preparation of the financial statements on a going concern basis is appropriate.

**2. Submission of returns/compliances with SEBI**

The Company was earlier listed on BSE Limited and has since been delisted. During the year, the management informed us that pending financial statements and certain regulatory compliances relating to earlier years were submitted through electronic correspondence with the concerned regulatory authorities. Considering the delays in completion and circulation of financial statements for earlier years, significant management judgement was involved in assessing the status of pending statutory and regulatory compliances and the related disclosures in the financial statements. Accordingly, the matter was considered to be of most significance in our audit.

**Management Submissions:** The Company has taken necessary steps to regularise its pending statutory compliances. The pending filings, including AOC-4, MGT-7 and other applicable forms, have been completed wherever applicable, and the remaining filings are under process and are expected to be completed at the earliest. Further, the Company has submitted the pending compliance documents and related filings to BSE Limited, and the same are presently under review by the Stock Exchange. The Company has submitted the pending quarterly financial results in XBRL format to BSE Limited. Further, wherever Corporate Governance reporting was not applicable, the Company has submitted the requisite XBRL Filings to BSE Limited through email for the respective quarters. In respect of other applicable compliances, the Company has submitted the requisite documents, clarifications and acknowledgements to BSE Limited. The Company is continuing its efforts to regularise and maintain all applicable SEBI (LODR) compliances within the prescribed timelines.

**3. Limitation of Audit Scope due to Unavailability of Sufficient Appropriate Audit Evidence or Prior Periods**

Due to the absence of audited financial statements for several prior years and incomplete accounting records for certain historical periods, we were unable to obtain sufficient appropriate audit evidence in respect of opening balances and certain comparative financial information. This has resulted in a limitation on the scope of our audit, particularly in relation to verification of prior period figures and the opening equity position at the Ind AS transition date.

**Management submissions:** The Management acknowledges the Auditor's observation regarding the limitation in obtaining sufficient appropriate audit evidence in respect of certain prior periods, including opening balances, comparative financial information and the opening equity position as at the Ind AS transition date.

The Company has faced certain challenges in retrieving, compiling and reconciling historical accounting records and financial information pertaining to earlier periods. The Management has made efforts to trace, compile and reconcile the available records and supporting documents to

the extent practicable.

The Company is in the process of strengthening its accounting and record-maintenance systems and has undertaken necessary steps for proper compilation and preservation of historical financial records. The Company has also engaged qualified professionals to assist in reviewing and organising the available accounting data and supporting documentation. The Management will continue to make reasonable efforts to provide the Auditors with the available records, information and supporting documents relating to prior periods and to address the gaps identified during the audit process. Going forward, the Company has implemented improved accounting and documentation processes to ensure proper maintenance of books of account and supporting records in accordance with the applicable provisions of the Companies Act, 2013 and the applicable Accounting Standards. However, based on the records and information presently available with the Company and the corrective measures undertaken, the Management is committed to strengthening the quality, completeness and reliability of its financial reporting and accounting records.

#### **4. Significant Write-off and Write-back of Loans, Sundry Creditors, and Debtors:**

During the earlier year, the Company has recorded significant write-offs of certain loan balances and sundry debtor balances, and write-backs of sundry creditor balances in the Statement of Profit and Loss. These adjustments were made based on management's assessment of recoverability and obligations. The amounts involved are material to the financial statements. Such write-offs and write-backs require significant management judgement in assessing recoverability of receivables, existence and validity of liabilities, and the appropriateness of derecognising financial assets and liabilities in accordance with Ind AS 109 "Financial Instruments" and Ind AS 37 "Provisions, Contingent Liabilities and Contingent Assets." There is a risk that such adjustments may not be supported by adequate documentary evidence and may not comply with the recognition and measurement principles of the applicable Indian accounting standards, or may involve management bias in financial reporting.

**Management submissions:** The Management acknowledges the Auditor's observation regarding the write-off of certain loan and sundry debtor balances and the write-back of certain sundry creditor balances recorded during the earlier years. The said adjustments were made by the Company after reviewing the books of account, available records and the status of the respective balances. The Management confirms that such adjustments were not made with the intention of influencing the financial results and were based on the assessment of the underlying balances and circumstances prevailing at the relevant time. Going forward, the Company will ensure that appropriate supporting documentation, management assessments and reconciliations are maintained for material adjustments and that the accounting treatment is consistently applied in accordance with the applicable Indian Accounting Standards and regulatory requirements.

### **23. SECRETARIAL AUDITOR AND HIS REPORT**

Pursuant to the provisions of section 204 of the Act, the Board has appointed M/s Suprabhat & Co., Practising Company Secretary (C.P. No. 158781), to undertake secretarial audit of the Company. A report from the secretarial auditor in the prescribed Form MR-3 is annexed as "**Annexure-C**" to this Report.

The following observation given in the Secretarial Compliance Report:

- 1. Company Secretary and Chief Financial Officer not appointed by the Company;**
- 2. Filing of AOC-4, MGT-7 and MGT-14 for approval of Director Report and Financial Report not filed, However, the management agreed to file them belatedly with additional fees;**
- 3. Company is under Suspension at BSE Ltd.**

**Management Submission:**

1. Company has appointed CFO in Board Meeting held on 5<sup>th</sup> August, 2026 and Company Secretary in the Board meeting held on 18<sup>th</sup> March, 2026 respectively.
2. Company has completed all pending filings such as AOC-4, MGT-7 and other pending forms are in process of filing and same will be completed at earliest.
3. Company filed petition before Securities Appellate Tribunal (SAT) for restoration of companies which was suspended by BSE Limited on 3<sup>rd</sup> May, 2018. SAT vide order dated 14th July 2026 has directed BSE to restore Listing of Company subject to compliance of SEBI (LODR) Regulations and Revocation Application. Company has already filed Revocation Application and it is in process with BSE Listing Operation Team.

**24. COST AUDITOR AND COST AUDIT REPORT**

Appointment of Cost Auditor is not applicable to your Company.

**25. INTERNAL AUDITOR**

Internal Auditor submit their report for the financial year 2025-26. They have submitted their report based on the internal audit conducted during the year under review.

**26. CORPORATE WEBSITE**

The Company's web address is <http://trinitytradelink.com>. The website contains a complete overview of the Company. The Company's Annual Report, financial results, details of its business, shareholding pattern, compliance with Corporate Governance, contact information of the designated officials of the Company who are responsible for assisting and handling investor grievances, the distribution schedule, and Code of Conduct are uploaded on the website.

**27. RELATED PARTY TRANSACTIONS**

All Related Party Transactions that were entered into during the financial year were on an arm's length basis, in the ordinary course of business and were in compliance with the applicable provisions of the Act and the Listing Regulations. There were no materially significant Related Party Transactions made by the Company with Promoters, Directors, Key Managerial Personnel which may have a potential conflict with the interest of the Company at large. Hence there does not exists any details to be mentioned in Form AOC-2 which is attached as "**Annexure-D**".

All Related Party Transactions are placed before the Audit Committee for approval. The Company has adopted a Related Party Transactions Policy. The policy as approved by the board is uploaded on the Company's website at <http://trinitytradelink.com>.

**28. SEXUAL HARASSMENT**

The Company has adopted a policy in line with the requirements of Prevention of Sexual Harassment of Women at the Workplace. No complaint was received during the year under the said policy.

**29. PARTICULAR OF EMPLOYEES**

Considering the provisions of Section 197(12) of the Act read with the relevant rules and having referred to provisions of the First Proviso to Section 136(1) of the Act, the Annual Report is being sent to the members of the Company, excluding details of particulars of employees and related disclosures. The said information/ details is available for inspection at the Registered Office of the Company during

working hours, on any working day. Any member interested in obtaining this information may write to the Company Secretary and this information would be provided on request.

### **30. CONSERVATION OF ENERGY, TECHNOLOGY AND FOREIGN EXCHANGE**

#### **EARNINGS AND OUTGO**

The company is not engaged in manufacturing activities and as such the particulars relating to conservation of energy and technology absorption are not applicable. The company makes every effort to conserve energy as far as possible etc. Particulars regarding Foreign Exchange Earnings and Outgo required under the provisions of Section 134(3)(m) of the

Companies Act, 2013 read with Rule 8 of the Companies (Accounts) Rules, 2014 are given in the notes forming part of accounts which forms part of the Annual Report.

### **31. HEALTH, SAFETY AND ENVIRONMENT**

The company considers safety, environment and health as the management responsibility and therefore being constantly aware of its obligation towards maintaining and improving the environment across various spheres of its business activities.

### **32. SIGNIFICANT AND MATERIAL ORDERS PASSED BY REGULATORS IMPACTING GOING CONCERN STATUS AND COMPANY'S STATUS IN FUTURE**

During year no significant and material orders were passed by any regulator or court or tribunal impacting the going concern status and Company's operations in future.

### **33. ACKNOWLEDGEMENTS**

Your Directors place on record their appreciation for the continued co-operation and support extended to the company by the bankers, media professionals, customers and regulatory authorities. Your Directors also place on record sincere appreciation of the continued hard work put in by employees at all levels.

**On behalf of the Board  
For, Trinity Tradelink Ltd**

Sd/-

**Place: Mumbai  
Date: 13.08.2026**

**Vikrant Kayan  
Managing Director  
DIN: 00761044**

## **ANNEXURE - A**

### **REPORT ON CORPORATE GOVERNANCE**

**Pursuant to SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, given below is a report on the Corporate Governance in the Company:**

#### **1. COMPANY'S PHILOSOPHY ON CODE OF CORPORATE GOVERNANCE**

The Board and top management of the company are fully exercises fairness, transparency, accountability, commitment to ensure that operations of the company are carried out in ethical manner thereby enhancing stakeholders value. The Company further ensures that it will maintain the same traditions and commitment in future. Your company is in compliance with the requirements stipulated under SEBI (Listing Obligations and Disclosure Requirements) Regulations, with regard to Corporate Governance.

#### **2. BOARD OF DIRECTORS**

Your company is having an appropriate blend of independent and non-independent directors to maintain the independence of the Board and to separate the Board functions of governance and management.

##### **A) Composition**

In compliance with the provisions of the SEBI Listing Regulations, the Company has an optimum combination of executive and non-executive directors with woman Independent director. The company has a Executive Chairman. According to provisions of the SEBI Listing Regulations, if the chairman is executive promoter, at least one half of the board of the company should consist of independent directors.

As on 31 March 2026, the Board of the Company consisted of 5 (five) directors, of whom two are executive, three are non-executive independent director (including one-woman independent director). The board does not have any nominee director. The Company is in compliance with the SEBI Listing Regulations pertaining to composition of board of directors

##### **B) No of Meeting of Board and Attendance Record**

During financial year 2025-2026, the Board met 6 (Six) times on 26.05.2025,29.08.2025,29.11.2025,10.12.2025,30.01.2026 and 18.03.2026. The names and categories of Directors on the Board, their attendance at the Board Meetings held during the year and the number of Directorships and Committee Chairmanships / Memberships held by them in other companies are given herein below. Other Directorships do not include directorships in Private Limited Companies, Section 8 Companies and Companies incorporated outside India. Chairmanships / Memberships of Board Committees include only Audit Committee and Stakeholders Relationship Committee.

| Name of Directors | Category                    | DIN      | No. of Directorship(s) in other Public Companies | Attendance at Board Meetings (out of 6) | Attend ed Last AGM | Committee positions held in other Companies including this company |          |
|-------------------|-----------------------------|----------|--------------------------------------------------|-----------------------------------------|--------------------|--------------------------------------------------------------------|----------|
|                   |                             |          |                                                  |                                         |                    | Member                                                             | Chairman |
| Vikrant Kayan     | Promoter, Managing Director | 00761044 | 0                                                | 6                                       | Yes                | 2                                                                  | 0        |
| *Akhtar Khan      | Executive Director          | 06710464 | 0                                                | 4                                       | Yes                | 0                                                                  | 0        |
| Vikash Dubey      | Independent Director        | 06548810 | 2                                                | 6                                       | Yes                | 4                                                                  | 2        |
| Bhaskar Paul      | Independent Director        | 06545416 | 1                                                | 6                                       | Yes                | 5                                                                  | 2        |
| Girija Banerjee   | Independent Director        | 06702931 | 2                                                | 6                                       | Yes                | 2                                                                  | 0        |

|                         |                      |          |   |   |    |   |   |
|-------------------------|----------------------|----------|---|---|----|---|---|
| **Saroj Kumar Choudhury | Independent Director | 11143083 | 5 | 3 | No | 9 | 0 |
|-------------------------|----------------------|----------|---|---|----|---|---|

\* Mr. Akhtar Khan has resigned from the directorship w.e.f. 13.01.2026.

\*\*Mr. Saroj Kumar Choudhury has been appointed as additional director (Independent Director) w.e.f. 10.12.2025.

Directorships held by Directors in the aforementioned table do not include Private Limited Companies, Foreign Companies, Section 8 Companies, Alternate Directorships and One Person Companies.

Memberships / Chairmanships of only the Audit Committee and the Stakeholders Relationship Committee of the public limited companies except Trinity Tradelink Limited whether listed or not, have been considered. All other companies including private limited companies, foreign companies and companies under Section 8 of the Companies Act, 2013 have been excluded.

None of the Directors are related to each other.

#### **c) Information supplied to the Board**

The Board is presented with relevant information on various matters related to the working of the Company, especially those that require deliberation at the highest level. In addition to items required to be placed before the board for its noting and/or approval information is provided on various significant items also.

#### **d) Inter-se relationships among Directors**

There are no inter-se relationships among the directors.

#### **e) Number of shares and convertible instruments held by Non-Executive Directors**

None of the Non-Executive & Independent Directors hold any shares in the Company. Further, the Company has not issued any convertible instruments hence disclosure in this respect is not applicable.

#### **f) Web link where details of familiarisation programmes imparted to Independent Directors**

The Company has conducted familiarisation programmes for the Independent Directors with regards to their role, rights and responsibilities as Independent Directors. The Independent Directors are also regularly briefed on the nature of the Company's business model. The familiarisation programs have been uploaded on the website of the Company at <http://trinitytradelink.com>.

#### **g) Confirmation that in the opinion of the board, the independent directors fulfil the conditions specified in these regulations and are independent of the management**

It is confirmed that in the opinion of the Board, the Independent Directors fulfil the conditions specified in SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and are independent of the management.

### **3) AUDIT COMMITTEE:**

#### **(i) Terms of reference of Audit Committee**

The terms of reference of Audit Committee inter-alia covers all the matters specified under Section 177 of the Companies Act, 2013 and also all the matters listed under Part C of Schedule II of SEBI (Listing Obligations and Disclosure Requirements) Regulations. The Audit Committee reviews all the information that is required to be mandatorily reviewed by it under the corporate governance.

#### **(ii) Composition, Meeting and Attendance of Directors at Committee Meeting**

The Audit Committee of the company comprises of 4 (Four) Directors and 5(Five) meetings of the said committee were held on 26.05.2025,29.08.2025,29.11.2025,10.12.2025 and 30.01.2026 during the year. The details pertaining to the members of committee and attendance of members at meeting is furnished below:

| Sr. No. | Name of Members       | Category             | Designation | No of Meetings held | No. of Meetings Attended |
|---------|-----------------------|----------------------|-------------|---------------------|--------------------------|
| 1.      | Vikash Dubey          | Independent Director | Chairman    | 5                   | 5                        |
| 2.      | Bhaskar Paul          | Independent Director | Member      | 5                   | 5                        |
| 3.      | Vikrant Kayan         | Executive Director   | Member      | 5                   | 5                        |
| 4.      | Saroj Kumar Choudhury | Independent Director | Member      | 2                   | 2                        |

The intervening period between two Audit Committee Meetings is well within the maximum time gap of one hundred and twenty days as prescribed under the SEBI (LODR) Regulations. The necessary quorum was present for all the meetings.

#### 4) NOMINATION AND REMUNERATION COMMITTEE

##### (i) Terms of reference of Nomination and Remuneration Committee

The Nomination and Remuneration Committee has been constituted in compliance with Section 178 of Companies Act, 2013 and Regulation 19 of the SEBI Listing Regulations. The terms of reference of nomination and remuneration committee are in conformity with the powers as stipulated in Regulation 19 read with Schedule II Part D of the SEBI (LODR) Regulations, 2015 and Section 178 of the Companies Act, 2013 and includes all such matters as may be directed by the board from time to time.

##### (ii) Composition, Meeting and Attendance of Directors at Committee Meeting

The Nomination and Remuneration Committee of the Company comprises of 4(Four) Directors of all whom are Non- Executive Independent Directors. During the year 4(Four) meetings of the said committee were held on 26.05.2025,29.08.2025,10.12.2025 and 18.03.2026. The details pertaining to the members of committee and attendance record of members at meeting is furnished below:

| Sr. No. | Name of Members       | Category             | Designation | No of Meetings held | No. of Meetings Attended |
|---------|-----------------------|----------------------|-------------|---------------------|--------------------------|
| 1.      | Bhaskar Paul          | Independent Director | Chairman    | 4                   | 4                        |
| 2.      | Vikash Dubey          | Independent Director | Member      | 4                   | 4                        |
| 3.      | Girija Banerjee       | Independent Director | Member      | 4                   | 4                        |
| 4.      | Saroj Kumar Choudhury | Independent Director | Member      | 2                   | 2                        |

**Remuneration policy for Executive and Non-Executive and Independent Directors are as follows:**

##### Executive Directors:

The remuneration if payable to executive directors shall be paid in consultation with the Nomination & Remuneration Committee who decides the remuneration structure for Executive Directors by considering the financial position of the company, qualification, experience of the directors, trend in the industry, past performance, past remuneration and limits prescribed for remuneration of Executive Directors i.e. 10 % of net profit of the company calculated in the manner prescribed under the Companies Act, 2013 and subject to necessary approvals there under. The Nomination & Remuneration Committee ensures that remuneration, if any; payable to executive directors does not exceeds the prescribed limits.

##### Non-Executive and Independent Directors:

The Non-Executive and Independent Directors of the Company may be paid remuneration periodically or may be paid commission within the overall limit of 1% of the Net Profit of the Company calculated in the manner prescribed under the Companies Act, 2013 and subject to necessary approvals there under. In

addition to commission if any, Non-Executive Directors are paid sitting fees and actual reimbursement of expenses incurred for attending each meeting of the Board and Committees.

**Remuneration paid to the Directors for the year ended on 31<sup>st</sup> March, 2026 is as follows:**

**(Rs. in lakhs)**

| Sr No. | Name of Directors     | Sitting Fees | Salary and Perquisites | Commission | No.of Shares Held |
|--------|-----------------------|--------------|------------------------|------------|-------------------|
| 1      | Vikrant Kayan         | NIL          | 25.22                  | NIL        | 1,47,23,000       |
| 2      | Vikash Dubey          | NIL          | NIL                    | NIL        | NIL               |
| 3      | Bhaskar Paul          | NIL          | NIL                    | NIL        | NIL               |
| 4      | Akhtar Khan           | NIL          | NIL                    | NIL        | NIL               |
| 5      | Girija Banerjee       | NIL          | NIL                    | NIL        | NIL               |
| 6      | Saroj Kumar Choudhury | NIL          | NIL                    | NIL        | NIL               |

## **5. STAKEHOLDER RELATIONSHIP COMMITTEE**

### **I) Terms of Reference of the Committee**

The terms of reference of stakeholders relationship committee are in conformity with the powers as stipulated in Regulation 20 read with Schedule II Part D of the SEBI (LODR) Regulations and Section 178 of the Companies Act, 2013 and includes all such matters as may be directed by the board from time to time.

### **II) Composition, Meeting and Attendance of Directors at Committee Meeting**

The Stakeholders Relationship Committee of the Company comprises of 3 (Three) Directors. During the year 2 (Two) meetings of the said committee were held on 29.08.2025 and 10.12.2025. The details pertaining to the members of committee and attendance record of members at meeting is furnished below

| Sr. No. | Name of Members | Category             | Designation | No of Meetings held | No. of Meetings Attended |
|---------|-----------------|----------------------|-------------|---------------------|--------------------------|
| 1.      | Vikash Dubey    | Independent Director | Chairman    | 2                   | 2                        |
| 2.      | Bhaskar Paul    | Independent Director | Member      | 2                   | 2                        |
| 3.      | Vikrant Kayan   | Executive Director   | Member      | 2                   | 2                        |

### **III) Name and Designation of Compliance Officer**

Mr. Vikrant Kayan acts as Compliance Officer of the Company as on 31st March, 2026.

### **(IV) Status of Investors Complaints**

There are no pending investors complaints as on 31st March, 2026.

## **6. DISCLOSURES**

### **i) Disclosures on materially significant related party transactions that may have potential conflict with the interests of the Company at large**

During the year under review, besides the transactions reported elsewhere in the Annual Report, there were no materially significant transactions or arrangements entered into between the Company and the promoters, directors and management that may have potential conflict with the interest of the Company at large.

## **ii) Disclosures on Compliance of Law**

There have been instances of non-compliance with certain provisions of the rules, regulations and requirements prescribed by the Stock Exchanges, the Securities and Exchange Board of India ("SEBI") and/or other statutory authorities relating to the capital market during the last three years.

In this regard, the equity shares of the Company were suspended by BSE Limited on 3<sup>rd</sup> May, 2018. Subsequently, the Hon'ble Securities Appellate Tribunal ("SAT"), vide its order dated 14<sup>th</sup> July, 2026 restored the listing status of the Company, subject to certain directions, including compliance with the applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI LODR Regulations") and other applicable SEBI laws and regulations within the stipulated period.

The Company has taken necessary steps to comply with the directions of the Hon'ble SAT and has completed the pending compliances as applicable up to date. The Company remains committed to ensuring timely and effective compliance with all applicable laws, rules and regulations prescribed by SEBI, the Stock Exchanges and other statutory/regulatory authorities.

## **iii) Vigil Mechanism / Whistle Blower Policy**

There is a Whistle Blower Policy in the Company and no personnel have been denied access to the Chairman of the Audit Committee. The policy provides for adequate safeguards against victimization of persons who use vigil mechanism.

The Whistle Blower Policy is posted on the website of the Company <http://trinitytradelink.com>.

## **iv) Code for Prevention of Insider Trading Practices**

The Company has also adopted a code of conduct for prevention of insider trading. All the Directors, senior management employees and other employees who have access to the unpublished price sensitive information of the Company are governed by this code. During the year under Report, there has been due compliance with the said code of conduct for prevention of insider trading. The said code is posted on the website of the Company at <http://trinitytradelink.com>.

## **v) Details of compliance with mandatory requirements and adoption of discretionary requirements**

All mandatory requirements have been complied with and the company has not adopted any discretionary requirements.

## **vi) Policy for determining 'material' subsidiaries**

The Company has adopted Policy for determining 'material' subsidiaries and the same is posted on the Company's website at <http://trinitytradelink.com>.

## **vii) Code of Conduct**

The Board has laid down a code of conduct for board members and senior management personnel of the Company. The code incorporates the duties of independent directors as laid down in the Companies Act, 2013. The said code of conduct is posted on Company's website <http://trinitytradelink.com>. The Board members and senior management personnel have affirmed compliance with the said code of conduct. A declaration in this regard signed by the Whole Time Director is given at the end of the Corporate Governance Report.

## **viii) Familiarisation program for Independent Directors**

The Company has conducted familiarisation programmes for the Independent Directors with regards to their role, rights and responsibilities as Independent Directors. The Independent Directors are also

regularly briefed on the nature of the Company's business model. The familiarisation programs have been uploaded on the website of the Company at <http://trinitytradelink.com>.

## 7. POSTAL BALLOT

No special resolution was passed during the year 2025-26 by way of postal ballot.

## 8. MEANS OF COMMUNICATION

The results of the Company are submitted to the stock exchanges where the shares of the Company are listed and published in the Newspapers such as Financial Express (English) and in Pratahkal (Marathi) after the approval of the Board. The results are also posted on the company's website. Whenever the company issues any press release, it is immediately sent to the Stock Exchanges as well as posted on the company's website.

## 9. GENERAL SHAREHOLDERS INFORMATION

### i) Date, Time and Venue of Shareholder's Meeting:

#### 40<sup>th</sup> Annual General Meeting:

|                             |                                                                                                   |
|-----------------------------|---------------------------------------------------------------------------------------------------|
| Date                        | SEPTEMBER 30, 2025                                                                                |
| Time                        | 2:30 P.M.                                                                                         |
| Venue                       | 16 & 17, WASHINGTON PLAZA, DISPENSARY ROAD GOREGAON (W), MUMBAI CITY - 400062, MAHARASHTRA, INDIA |
| Financial Year              | 2024-25                                                                                           |
| Date of Book Closure        | 24-09-2025 to 30-09-2025                                                                          |
| Dividend Payments Date      | NIL                                                                                               |
| Corporate Identification No | L11103MH1985PLC035826                                                                             |

### ii) Name and address of Stock Exchange on which the Company is Listed:

BSE Limited (BSE)  
Phiroze Jeejeebhoy Towers,  
Dalal Street,  
Mumbai - 400 001

Listing Fees for F.Y 2024-25 to Stock Exchange not yet paid.  
Stock Code : 512417  
ISIN Equity- INE567D01022

### Name and address of Registrar & Share Transfer Agent :

Adroit Corporate Services Pvt.Ltd.  
18-20, Jafferbhoy Ind. Estate,  
1st Floor, Makhwana Road,  
Marol Naka, Andheri (E), Mumbai 400059, India.  
Tel/Direct: +91 (0)22 42270449 | Fax: +91 (0)22 28503748  
haraprasadn@adroitcorporate.com | www.adroitcorporate.com

### iii) Stock Market Data Relating to Equity Shares :

The details of, 52 weeks High and Low data is not available.

## 6. Share Transfer System

All share transfer request and request for transmission / transposition etc. subject to correctness and completion of all documents would normally be registered and returned within fifteen days from the date

of receipt by M/s. Adroit Corporate Services Pvt. Ltd., the Registrars and Share Transfer Agents. The Company obtains from a Company Secretary in Practice half yearly certificate of compliance with the share transfer formalities as required under regulation 40(9) of the SEBI (LODR) Regulation, 2015 and files a copy of the certificate with the Stock Exchange where the shares of the company is listed.

#### 7. Distribution of Shareholding as on 31st March, 2026

| No. of Equity Shares | Equity       |              |                  |                     |
|----------------------|--------------|--------------|------------------|---------------------|
|                      | Shareholders |              | No. of Shares    |                     |
|                      | Number       | % of Holding | Number           | % of Issued Capital |
| Upto 5100            | 338          | 14.29        | 14266            | 0.01                |
| 101 - 500            | 255          | 10.78        | 84003            | 0.03                |
| 501-1000             | 232          | 9.81         | 209400           | 0.08                |
| 1001-2000            | 185          | 7.82         | 312861           | 0.12                |
| 2001-3000            | 72           | 3.04         | 189102           | 0.07                |
| 3001-4000            | 52           | 2.20         | 190244           | 0.07                |
| 4001-5000            | 108          | 4.56         | 529227           | 0.20                |
| 5001 - 10000         | 176          | 7.44         | 1520623          | 0.58                |
| 10001-20000          | 150          | 6.34         | 2280785          | 0.87                |
| 20001-50000          | 286          | 12.09        | 10489452         | 4.00                |
| 50001 & Above        | 512          | 21.64        | 246738087        | 93.97               |
| <b>TOTAL</b>         | <b>2366</b>  | <b>100</b>   | <b>262558050</b> | <b>100</b>          |

#### 8. Dematerialization of Shares & Liquidity as on 31-03-2026

The Company's Equity is compulsorily traded in electronic (dematerialized) form on BSE. Under the Depository system, the ISIN allotted to Company's Equity Shares is INE567D01022.

| Particulars  | No. of Shares       | Percentage |
|--------------|---------------------|------------|
| NSDL         | 84587855            | 32.23      |
| CDSL         | 166443945           | 63.39      |
| Physical     | 11526250            | 4.38       |
| <b>Total</b> | <b>2,62,55,8050</b> | <b>100</b> |

As at March 31 2026, 95.61 % of the Equity Share Capital are held in electronic form.

#### 9. Outstanding Convertible Securities

The Company has not issued any Convertible Securities in the past and hence as on March 31, 2026, the Company does not have any outstanding convertible Securities.

#### 10. Commodity price risk or foreign exchange risk and hedging activities

The Company is not materially exposed to commodity price risk. The company also does not carry out any commodity hedging activities.

#### 11. Address for Investor Correspondence

##### Compliance Officer

##### Vikrant Kayan

136-B, Ansa Industrial Estate, Sakivihar Road,

Andheri East, Mumbai-400072

Phone - +91-9223400434

Mail - [trinitytradelinkltd@gmail.com](mailto:trinitytradelinkltd@gmail.com)

## **CERTIFICATE ON CORPORATE GOVERNANCE**

To,  
The Members  
**Trinity Tradelink Limited**

1. I, **Suprabhat Chakraborty**, the Secretarial Auditors of **Trinity Tradelink Limited** ("the Company"), have examined the compliance of conditions of Corporate Governance by the Company, for the year ended on March 31, 2026, as stipulated in regulations 17 to 27 and clauses (b) to (i) of regulation 46(2) and para C and D of Schedule V of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations").
2. The compliance of conditions of Corporate Governance is the responsibility of the Management. Our examination was limited to procedures and implementation thereof, adopted by the company for ensuring the compliance of the conditions of Corporate Governance. It is neither an audit nor an expression of opinion on the financial statement of the company.
3. Based on our examination of the relevant records and according to the information and explanations provided to us and the representations provided by the Management, I certify that the Company has complied with the conditions of Corporate Governance as stipulated in regulations 17 to 27 and clauses (b) to (i) of regulation 46(2) and para C and D of Schedule V of the SEBI Listing Regulations during the year ended March 31, 2026, except of the non compliances mentioned in Secretarial Audit Report.
4. I further state that such compliance is neither an assurance as to the future viability of the Company nor of the efficiency or effectiveness with which the Management has conducted the affairs of the Company.

**For Suprabhat & Co**  
**Practicing Company Secretary**  
**Sd/-**  
**CS Suprabhat Chakraborty**  
**Proprietor**  
**Membership No. A41030**  
**C.P. No. 15878**  
**UDIN: A041030H001109603**  
**Peer Review No. 2284/2022**

**Date :- 13.08.2026**  
**Place :- Kolkata**

## **Annexure - B**

### **MANAGEMENT DISCUSSION AND ANALYSIS**

#### **INTRODUCTION**

Despite the prevailing global uncertainties and challenging external environment, the Indian economy continued to demonstrate resilience and maintained a strong growth trajectory during FY 2025-26. India's real GDP growth was estimated at **7.4%**, while real GVA growth was estimated at **7.3%** during the year. The growth was broad-based, with domestic demand continuing to support economic activity.

The **agriculture, livestock, forestry and fishing sector** is estimated to have grown by around **3.1%**, while the **industrial sector** is estimated to have grown by approximately **6.2%**. The **services sector** remained the key driver of overall economic expansion and is estimated to have grown by around **9.1%** during FY 2025-26. Within the industrial sector, manufacturing activity gained momentum, while services continued to benefit from strong performance across trade, transport, financial, real estate and professional services.

Overall, the Indian economy remained on a strong growth path during FY 2025-26, supported by resilient domestic demand, strengthening manufacturing activity, continued infrastructure and investment momentum, and sustained growth in the services sector.

India's headline inflation, as measured by the Consumer Price Index (CPI), moderated significantly during FY 2025-26. The decline in inflation was primarily driven by a sharp moderation in food prices, supported by favourable agricultural conditions, improved supply availability and easing of food-related price pressures. Headline inflation remained considerably below the Reserve Bank of India's medium-term target of 4% for a substantial part of the year.

During FY 2025-26, the inflation environment remained benign, with the moderation in food and fuel prices contributing significantly to the decline in headline inflation. The improvement in food inflation was supported by a healthy kharif harvest and favourable rabi sowing conditions, while easing input and fuel-related pressures also supported the overall inflation outlook. The Economic Survey 2025-26 reported average headline CPI inflation of approximately 1.7% during April–December 2025.

The Reserve Bank of India, in its December 2025 assessment, revised its forecast for headline CPI inflation for FY 2025-26 to **2.0%**, reflecting the favourable food inflation outlook and improved supply-side conditions.

#### **OUTLOOK**

The Indian economy is expected to remain resilient, supported by robust consumption from households, alongside the government's continued focus on capital expenditure. Capacity utilisation in manufacturing remains high and balance sheets of banks and corporates remain healthy. The economy has also undergone rapid digitalisation over the past decade, significantly boosting productivity.

## **FINANCIAL PERFORMANCE**

During the financial year income from business was Rs. 15,000. Total expenditure of the company is Rs. 57,39,609 as compared to Rs. 41,83,551 in the previous year. Loss during the financial year is Rs. 62,82,455 as compared to loss is Rs. 15,76,407.90 in the previous year.

## **RISK MANAGEMENT**

The Board of Directors have adopted a risk management policy for the Company which provides for identification, assessment and control of risks which in the opinion of the board may pose significant loss or threat to the company. The management identifies and controls risks through a defined framework in terms of the aforesaid policy.

## **HUMAN RESOURCE**

The human resource plays a vital role in the growth and success of an organization. The Company has maintained cordial and harmonious relations with employees. The Company has adequate professionals to handle challenging assignments. The Company strives to enhance the technical, work related and general skills of employees through dedicated training programs on a continuous basis.

## **CAUTIONARY STATEMENT**

Some statements in this Management Discussion and Analysis describing the Company's objectives, projections, estimates and expectations may be 'forward looking' within the meaning of applicable laws and regulations. Actual results may differ from those expressed or implied.

**On behalf of the Board  
For, Trinity Tradelink Ltd**

Sd/-

**Place: Mumbai  
Date: 13.08.2026**

**Vikrant Kayan  
Managing Director  
DIN: 00761044**

**ANNEXURE- A**  
**FORM NO. MR-3**  
**SECRETARIAL AUDIT REPORT**

FOR THE FINANCIAL YEAR ENDED 31<sup>ST</sup> MARCH, 2026

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

**To,**  
**The Members,**  
**M/s Trinity Tradelink Limited**  
**CIN: L11103MH1985PLC035826**  
**136-B Ansa Industrial Estate,**  
**Sakivihar Road, Andheri East,**  
**Mumbai-400 072.**

I have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by **M/s TRINITY TRADELINK LIMITED** (hereinafter called the Company). Secretarial Audit was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing my opinion thereon.

Based on our 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 secretarial audit, We hereby report that in our opinion, the Company has, during the audit period covering the financial year ended on March 31<sup>st</sup>, 2026 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<sup>st</sup>, 2026, according to the provisions of:

- a) The Companies Act, 2013 (the Act) and the rules made there under;
- b) The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the rules made there under;
- c) The Depositories Act, 1996 and the Regulations and Bye-laws framed there under;
- d) Foreign Exchange Management Act, 1999 and the rules and regulations made there under to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings;
- e) 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, 2015;
  - (c) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2009; **(Not applicable to the Company during the Audit Period)**
  - (d) The Securities and Exchange Board of India (Share Based Employee Benefits) Regulation, 2014; **(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 client;
  - (g) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2009; **(Not applicable to the Company during the Audit Period)** and;
  - (h) The Securities and Exchange Board of India (Buyback of Securities) Regulations, 1998; **(Not applicable to the Company during the Audit Period)**

We have relied on the representation made by the Company and its Officers for systems and mechanism formed by the Company for compliances under other applicable Acts, Laws and Regulations to the Company.

**We have also examined compliance with the applicable clauses of the following:**

1. *The Securities and Exchange Board of India (Listing Obligation and Disclosure Requirement) Regulation, 2015 (the "LODR");*
2. *Secretarial Standard issued by The Institute of Company Secretaries of India;*

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

1. ***Company Secretary and Chief Financial Officer not appointed by the Company;***
2. ***Filing of AOC-4, MGT-7 and MGT-14 for approval of Director Report and Financial Report not filed, However, the management agreed to file them belatedly with additional fees;***
3. ***Company is under Suspension at BSE Ltd.***

I further report that

- The Board of Directors of the Company is duly constituted with proper balance of Executive Directors, Non-Executive Directors and Independent Directors.
- Adequate notice is given to all directors to schedule the Board Meetings, agenda and detailed notes on agenda 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.
- Majority decision is carried through while the dissenting members' views are captured and recorded as part of the minutes.

We further report that 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.

We further report that there is scope to improve the systems and processes in the company and operations of the company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.

We further report that, during the audit period the company had following events which had bearing on the Company's affairs in pursuance of the above referred laws, rules, regulations, guidelines, etc.

**For Suprabhat & Co**  
**Practicing Company Secretary**  
**Sd/-**  
**CS Suprabhat Chakraborty**  
**Proprietor**  
**Membership No. A41030**  
**C.P. No. 15878**  
**UDIN: A041030H001109581**  
**Peer Review No. 2284/2022**

**Date :- 13.08.2026**  
**Place :- Kolkata**

**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.**

**"Annexure A"**

**To,  
The Members,  
M/s Trinity Tradelink Limited  
CIN: L11103MH1985PLC035826  
136-B Ansa Industrial Estate,  
Sakivihar Road, Andheri East,  
Mumbai-400 072.**

**In our report of even date is to be read along with this letter.**

1. Maintenance of Secretarial record is the responsibility of the management of the Company. My responsibility is to express an opinion on these secretarial records based on our audit.
2. We have followed the audit practices and process as were appropriate to obtain reasonable assurance about the correctness of the contents of the Secretarial records. The verification was done on test basis to ensure that correct facts 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 are the responsibility of management. Our examination was limited to the verification of procedure on 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 Suprabhat & Co  
Practicing Company Secretary  
Sd/-  
CS Suprabhat Chakraborty  
Proprietor  
Membership No. A41030  
C.P. No. 15878  
UDIN: A041030H001109581  
Peer Review No. 2284/2022**

**Date :- 13.08.2026**

**Place :- Kolkata**

**Annexure D**

**FORM NO. AOC-2**

**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 arms length transactions under third proviso thereto (Pursuant to clause (h) of sub-section (3) of section 134 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014)**

**1. Details of contracts or arrangements or transactions not at arm's length basis - Nil**

- (a) Name(s) of the related party and nature of relationship
- (b) Nature of contracts/arrangements/transactions
- (c) Duration of the contracts/arrangements/transactions
- (d) Salient terms of the contracts or arrangements or transactions including the value, if any
- (e) Justification for entering into such contracts or arrangements or transactions
- (f) date(s) of approval by the Board
- (g) Amount paid as advances, if any:
- (h) Date on which the special resolution was passed in general meeting as required under first proviso to Section 188.

**2. Details of material contracts or arrangement or transactions at arm's length basis - Nil**

- (a) Name(s) of the related party and nature of relationship: **N.A**
- (b) Nature of contracts/arrangements/transactions: **N.A**
- (c) Duration of the contracts/arrangements/transactions: **Single Transactions**
- (d) Salient terms of the contracts or arrangements or transactions including the value, if any: **NIL**
- (e) Date(s) of approval by the Board, if any: **N.A**
- (f) Amount paid as advances, if any: **NIL**

**On behalf of the Board  
For, Trinity Tradelink Ltd**

Sd/-

**Place: Mumbai  
Date: 13-08-2026**

**Vikrant Kayan  
Managing Director  
DIN:00761044**

**MD / CFO Certificate**

**To,  
The Board of Directors of  
Trinity Tradelink Limited**

- A. We have reviewed Financial Statements and the cash flow statement for the Financial Year ended March 31, 2026 and to the best of our knowledge and belief:
- i. These statements do not contain any materially untrue statement or omit any material fact or contain statements that might be misleading;
  - ii. These statements together present a true and fair view of the Company's affairs and are in compliance with existing accounting standards, applicable laws and regulations
- B. There are, to the best of our knowledge and belief, no transactions entered into by the Company during the year, which are fraudulent or illegal or violative of the Company's code of conduct.
- C. We accept responsibility for establishing and maintaining internal controls for financial reporting and that we have evaluated the effectiveness of the internal control systems of the Company pertaining to financial reporting and we have disclosed to the auditors and the Audit Committee, deficiencies in the design or operation of such internal controls, if any, of which we are aware and the steps we have taken or propose to take to rectify these deficiencies.
- D. We have indicated to the Auditors and the Audit Committee:
- i. There have been no significant changes in the above-mentioned internal controls over financial reporting during the relevant period;
  - ii. Significant changes in accounting policies during the year and that the same have been disclosed in the notes to the financial statements; and
  - iii. We have not noticed any significant fraud particularly those involving the management or an employee having a significant role in the Company's internal control system over Financial Reporting.

**For and on behalf of Board of Directors  
Trinity Tradelink Ltd  
Sd/-  
Vikrant Kayan  
Managing Director & CFO  
DIN: 00761044**

**Date: 13-08-2026  
Place: Mumbai**

## **CERTIFICATE OF NON-DISQUALIFICATION OF DIRECTORS**

[PURSUANT TO REGULATION 34(3) AND SCHEDULE V PARA C CLAUSE (10) (i) OF THE SEBI  
(LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015]

**To,  
The Members,  
TRINITY TRADELINK LIMITED**

I have examined the following documents:

- a. Declaration of non-disqualification as required under section 164 of the Companies Act 2013,
- b. Disclosure of concern of interest as required under section 184 of the Act. (hereinafter referred to as relevant documents) as received from the Directors of Trinity Tradelink Ltd bearing CIN-L11103MH1985PLC035826, having its registered office at B-136, Ansa Industrial Estate, Sakivihar Road, Andheri East, Mumbai- 400 072. (herein after referred to as 'the Company'), and the relevant registers, records, forms, and returns maintained by the Company and made available to me by the Company for the purpose of issuing this certificate in accordance with regulation 34(3) read with schedule V Part C Clause 10(i) of the Securities and Exchange Board of India (Listing Obligations and Disclosure requirements) Regulations 2015.

Based on the examination as aforesaid, and such other verification carried out by us as deemed necessary and adequate (including Director Identification Number (DIN) status of the respective directors at the portal [www.mca.gov.in](http://www.mca.gov.in) in our opinion and best of our belief, information and knowledge and according to the explanations provided by the Company its officers and authorised representatives and written representation made by the respective directors, we hereby certify that none of the Directors on the board of the Company as stated below for the financial year ending on 31st March 2026 have been debarred or disqualified from being appointed or continuing as the director of the Company by the Securities and Exchange Board of India, Ministry of Corporate Affairs or any such other statutory authority.

| <b>Sr. No.</b> | <b>Name of Director</b> | <b>DIN</b> | <b>Date of appointment in Company</b> | <b>Date of Cessation</b> |
|----------------|-------------------------|------------|---------------------------------------|--------------------------|
| 1              | Vikash Dubey            | 06548810   | 24.08.2013                            | -                        |
| 2              | Girija Banerjee         | 06702931   | 06.05.2016                            | -                        |
| 3              | Vikrant Kayan           | 00761044   | 28.06.2012                            | -                        |
| 4              | Bhaskar Paul            | 06545416   | 24.08.2013                            | -                        |
| 5              | Akhtar Khan             | 06710464   | 13.08.2016                            | 13-01-2026               |

Ensuring the eligibility for the appointment/ continuity as the director of the board is the responsibility of the management of the Company. My responsibility is to express an opinion based on our verification and representation made by the respective directors.

This Certificate is neither an assurance as to the future viability of the Company nor the efficiency or effectiveness with which the management has conducted the affairs of the Company.

**For Suprabhat & Co**  
**Practicing Company Secretary**  
**Sd/-**  
**CS Suprabhat Chakraborty**  
**Proprietor**  
**Membership No. A41030**  
**C.P. No. 15878**  
**UDIN: A041030H001109592**  
**Peer Review No. 2284/2022**

**Date :- 13.08.2026**  
**Place :- Kolkata**

**CODE OF CONDUCT DECLARATION**

**DECLARATION UNDER REGULATION 26 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015**

To,

**The Members of TRINITY TRADELINK LIMITED**

In terms of Regulation 26(3) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and based on the affirmations provided by the Directors and Senior Management Personnel of the Company to whom Code of Conduct is made applicable, it is declared that the Board of Directors and the Senior Management Personnel have complied with the Code of Conduct for the year ended March 31, 2026.

**For and on behalf of Board of Directors**  
**Trinity Tradelink Ltd**  
**Sd/-**  
**Vikrant Kayan**  
**Managing Director**  
**DIN: 00761044**

**Date: 13.08.2026**

**Place: Mumbai**

### INDEPENDENT AUDITOR'S REPORT

**To the Members of  
TRINITY TRADELINK LIMITED**

#### **Report on the Audit of Financial Statements**

##### **Qualified Opinion**

We have audited the accompanying financial statements of TRINITY TRADELINK LIMITED ("the Company"), which comprise the Balance Sheet as at 31 March 2026, the Statement of Profit and Loss (including Other Comprehensive Income), the Statement of Changes in Equity, and the Statement of Cash Flows for the year then ended, and a summary of the significant accounting policies and other explanatory information.

In our opinion, except for the possible effects of the matters described in the Basis for Qualified Opinion section of our report, the accompanying financial statements present fairly, in all material respects, the financial position of the Company as at 31 March 2026, and its loss, total comprehensive Income, its changes in equity and its cash flows for the year then ended in accordance with the Indian Accounting Standards ("Ind AS") prescribed under section 133 of the Companies Act, 2013 ("the Act"). Our qualification is in respect of the matters described under *Key Audit Matters*, which also form an integral part of this opinion, along with the other matters as described under basis for qualified opinion.

##### **Basis for Qualified Opinion**

**Statutory Non-Compliance:** The Company has not complied with certain provisions of the Companies Act, 2013, SEBI (LODR) Regulations, 2015 and other applicable laws during the year, including:

- Non-holding of Annual General Meeting, Audit Committee Meeting and Board meeting within the prescribed time.
- Non-filing/delay in filing of statutory returns and financial statements with the Registrar of Companies and SEBI due to delisting in BSE Limited.
- Non-compliance with various SEBI LODR requirements relating to timely submission of quarterly results, corporate governance reporting, and publication of notices.
- Due to the absence of audited financial information for the intervening years, and incomplete accounting records for certain historical periods in compliance with INDAS, we were unable to obtain sufficient appropriate audit evidence regarding:
  - The opening balances as at 1 April 2015 (Ind AS transition date) and as at 1 April 2017 (comparative year).
  - The completeness, accuracy, and existence of certain prior period transactions and balances carried forward into the current year's financial statements.

Accordingly, we were unable to determine whether adjustments might have been necessary in respect of these matters.

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 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 (ICAI) together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

“The matters described under *Key Audit Matters* form an integral part of our basis for qualification.”

### Material Uncertainty Related to Going Concern

We draw attention to the Key Audit Matter of the report, which indicates that the Company has not complied with statutory filing requirements with ROC, SEBI, Income Tax authorities and other statutory authorities for multiple years and has not maintained continuous audited records. These events and conditions indicate that a material uncertainty exists that may cast significant doubt on the Company's ability to continue as a going concern. The Company has incurred significant accumulated losses amounting to approximately ₹3447.40 lakhs as at March 31, 2026, resulting in complete erosion of its net worth. Further, as at the reporting date, the Company's current liabilities exceed its current assets, indicating a negative working capital position. These conditions indicate the existence of a material uncertainty that may cast significant doubt on the Company's ability to continue as a going concern. Further, the Company has been incurring continuous losses, and its business operations and transactions have remained largely suspended for several years. These events and conditions indicate the existence of a **material uncertainty** that may cast significant doubt on the Company's ability to continue as a going concern. Our opinion is not modified in respect of this matter.

### Loans And Advances, Trade Receivables, And Trade Payables

The balances of loans and advances, trade receivables, and trade payables are subject to reconciliation and have not been confirmed by the respective parties. Consequently, we were unable to obtain sufficient and appropriate audit evidence regarding the accuracy, completeness, and existence of these balances.

### Emphasis of Matter

We draw attention to the fact that the Annual General Meeting (AGM) of the Company for certain earlier years could not be held within the time prescribed under the Companies Act, 2013, as the financial statements were not ready for adoption. Further, the financial statements were circulated by the management through electronic mail and were not uploaded on the stock exchange/listing platform as the Company has been delisted. The impact, if any, of non-compliance with applicable provisions of the Companies Act, 2013 and SEBI requirements has not been ascertained by the management. Our opinion is not modified in respect of this matter.

### Key Audit Matters

Key Audit Matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements. In this case, the Key Audit Matters described below are also matters that have led to our Qualified Opinion.

#### 1. Losses, Net Worth Erosion, and Going Concern:

- The Company has incurred substantial losses and its net worth has been completely eroded.
- No revenue-generating activity has been carried out during the financial year.
- Management has prepared the accounts on a going concern basis, though significant uncertainty exists.

#### Auditor's response:

We considered this matter to be of most significance as it impacts the Company's ability to continue as a going concern and directly forms the basis of our qualified opinion.

#### 2. Submission of returns/compliances with SEBI

##### Description of matter:

The Company was earlier listed on BSE Limited and has since been delisted. During the year, the management informed us that pending financial statements and certain regulatory compliances relating to earlier years were submitted through electronic correspondence with the concerned

regulatory authorities.

Considering the delays in completion and circulation of financial statements for earlier years, significant management judgement was involved in assessing the status of pending statutory and regulatory compliances and the related disclosures in the financial statements. Accordingly, the matter was considered to be of most significance in our audit.

### **Auditor's response:**

Our audit procedures in relation to the above included, among others:

- Examining correspondence with regulatory authorities and legal advisors regarding the non-compliances and potential penalties.
- Considering whether adequate disclosures have been made in the financial statements regarding these matters.

### **3. Limitation of Audit Scope due to Unavailability of Sufficient Appropriate Audit Evidence for Prior Periods**

#### **Description of matter:**

Due to the absence of audited financial statements for several prior years and incomplete accounting records for certain historical periods, we were unable to obtain sufficient appropriate audit evidence in respect of opening balances and certain comparative financial information. This has resulted in a limitation on the scope of our audit, particularly in relation to verification of prior period figures and the opening equity position at the Ind AS transition date.

#### **Auditor's response:**

- Performed alternative audit procedures, including review of available bank statements, statutory records, and board resolutions where feasible.
- Assessed the impact of the scope limitation on the current year's audit opinion and included a separate "Basis for Qualified Opinion" paragraph accordingly

### **4. Significant Write-off and Write-back of Loans, Sundry Creditors, and Debtors**

#### **Description of the matter:**

During the earlier year, the Company has recorded significant write-offs of certain loan balances and sundry debtor balances, and write-backs of sundry creditor balances in the Statement of Profit and Loss. These adjustments were made based on management's assessment of recoverability and obligations.

The amounts involved are material to the financial statements. Such write-offs and write-backs require significant management judgement in assessing recoverability of receivables, existence and validity of liabilities, and the appropriateness of derecognising financial assets and liabilities in accordance with Ind AS 109 "Financial Instruments" and Ind AS 37 "Provisions, Contingent Liabilities and Contingent Assets."

There is a risk that such adjustments may not be supported by adequate documentary evidence and may not comply with the recognition and measurement principles of the applicable Indian accounting standards, or may involve management bias in financial reporting.

#### **Auditor's response:**

Our audit procedures included, among others:

- Obtaining a detailed schedule of all loan, debtor, and creditor balances written off or written back during the year, and reconciling them with the general ledger.
- Evaluating the business rationale for the write-offs and write-backs, including review of

correspondence in some cases and board approvals where applicable.

- For receivables written off, assessing whether the Company had taken all reasonable steps for recovery and whether such balances met the criteria for derecognition under Ind AS 109.
- For liabilities written back, verifying the absence of present obligations by reviewing correspondence with the parties and other relevant documentation, and assessing compliance with Ind AS 37.
- Evaluating the adequacy and completeness of related disclosures in the financial statements, including the accounting policy, nature, and quantum of such adjustments.

Based on the procedures performed, we assessed the reasonableness of management's judgements and the appropriateness of the accounting treatment of such write-offs and write-backs.

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

Management is responsible for the preparation and presentation of these financial statements in accordance with Ind AS and the provisions of the Act, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Those charged with governance are responsible for overseeing the Company's financial reporting process.

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

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the 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 financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained

up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

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

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

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

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

1. As required by section 143 (3) of the Act, based on our audit 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 except as stated in the Basis for Qualified Opinion paragraph above.
- b. In our opinion, proper books of account as required by law have been kept by the Company so far as appears from our examination of those books, except for the effects/possible effects of the matter described in the Basis for Qualified Opinion paragraph above.
- c. The Balance Sheet, the Statement of Profit and Loss (including Other Comprehensive Income), the Statement of Changes in Equity and the Statement of Cash Flows dealt with by this Report are in agreement with the books of account, except for the effects/possible effects of the matter described in the Basis for Qualified Opinion paragraph above.
- d. In our opinion, the aforesaid standalone Ind AS financial statements comply with the Indian Accounting Standards specified under section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014, except for the non-compliance described in the Basis for Qualified Opinion paragraph above.
- e. On the basis of written representations received from the directors as on the date of this report and taken on record by the Board of Directors, none of the directors is disqualified as on 31 March 2026 from being appointed as a director in terms of Section 164(2) of the Companies Act, 2013. However, certain statutory non-compliances referred to in the Basis for Qualified Opinion paragraph above may have implications on such assessment. Further, as informed by the management, the KYC of the directors is in the process of being updated on the MCA portal. In the absence of complete written representations and other sufficient appropriate audit evidence in this regard, we are unable to comment conclusively on whether any director

is disqualified as on 31 March 2026 from being appointed as a director under Section 164(2) of the Act.

- f. With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in “**Annexure A**” to this report.
- g. With respect to the other matters to be included in the Auditor’s Report in accordance with the requirements of section 197(16) of the Act, as amended:

According to the information and explanations given to us, no remuneration was paid to the directors during the year. However, the financial statements reflect an amount of ₹25.22 lakh payable towards director remuneration as at 31 March 2026.

Due to the matters described in the Basis for Qualified Opinion paragraph above, including non-compliance with certain statutory requirements relating to holding of Annual General Meetings, maintenance of statutory records and filing of returns with the Registrar of Companies, we are unable to comment on whether such remuneration payable is in accordance with the provisions of Section 197 of the Act. Further, we are also unable to comment on compliance with the provisions of Section 123 of the Act in respect of declaration and payment of dividend, if any.

- 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, as amended, 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 its financial statements\_ Refer Note 2.5 (C)
- ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
- iii. According to the information and explanations given to us, the Company was not required to transfer any amounts to the Investor Education and Protection Fund during the year ended 31 March 2026, as no dividend has been declared and no such amounts were outstanding to be transferred.
- iv. (a) The Management has represented that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person or entity, including foreign entity (“Intermediaries”), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company (“Ultimate Beneficiaries”) or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
- (b) The Management has represented, that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entity (“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; However we noted that the Company has received loans from related parties. Management has clarified that these loans have been obtained for the business purposes of the Company and are not intended to be used for further lending, investment, or providing guarantees on behalf of any Ultimate Beneficiaries the details of which is given below.

| Particulars                | Closing Balance (Rs. In Lacs) |
|----------------------------|-------------------------------|
|                            | 31-03-2026                    |
| Loans & Advances           |                               |
| Alfred Beverages Pvt. Ltd. | 82.81                         |
| DUNHIL HEALTHCARE PVT LTD  | 4.97                          |
| DEVTASHA ENTERPRISE        | 189.96                        |
| V.S HI RISE PVT LTD        | 265.71                        |
| <b>Total</b>               | <b>543.45</b>                 |

(c) Based on such audit procedures that we considered reasonable and appropriate in the circumstances, except for the possible effects of the matters described in the Basis for Qualified Opinion paragraph, nothing has come to our notice that has caused us to believe that the representations under sub-clauses (a) and (b) contain any material misstatement. However, due to the non-maintenance of certain statutory records and absence of complete documentation, we were unable to independently verify the correctness of the above representations.

v. With respect to the Dividend:

During the year under audit the company has not proposed, declared and / or paid any interim as well as final dividend.

vi. With respect to the reporting on the use of accounting software having an audit trail (edit log) feature:

With respect to the requirement relating to the use of accounting software having an audit trail (edit log) feature as prescribed under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014, we note that the said requirement came into effect from 1 April 2023.

In our Opinion:

- the accounting software used by the Company during the year did not have an audit trail (edit log) feature enabled.
- Further, due to limitations in the records and system information made available to us, we were unable to independently verify the completeness of transaction logs maintained by the Company.



# P A M S & ASSOCIATES

## CHARTERED ACCOUNTANTS

Head Office: Plot No-459, 2<sup>nd</sup> Floor, Sabarsahi, Near New AG Colony, Nayapalli, Bhubaneswar – 751012

Telephone No: 0674- 2543528, Mobile: +91-9437076636

E-mail: [jeetmishra36@gmail.com](mailto:jeetmishra36@gmail.com) [itpams@gmail.com](mailto:itpams@gmail.com)

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2. As required by the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government in terms of Section 143(11) of the Act, we give in "**Annexure B**" a statement on the matters specified in paragraphs 3 and 4 of the Order.

### For Pams & Associates

Chartered Accountants

Firm Registration number: 316079E

Sd/-

**CA Kamal Chandra Das**

Partner

Membership Number: 300040

UDIN: 26300040MMICWM5620

Place: Bhubaneswar

Date: 30/05/2026

### **Annexure “A” TO THE INDEPENDENT AUDITOR’S REPORT**

**(Referred to in paragraph 1(f) under ‘Report on Other Legal and Regulatory Requirements’ section of our report to the Members of TRINITY TRADELINK LIMITED of even date)**

### **Report on the Internal Financial Controls over Financial Reporting under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 (“the Act”)**

We have audited the internal financial controls over financial reporting of **TRINITY TRADELINK LIMITED** (“the Company”) as of 31 March 2026 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

#### **Basis for Qualified Opinion**

The Company did not have an appropriate internal control system for:

- Timely statutory compliance and maintenance of statutory records.
- Proper documentation and verification of certain transaction.

These weaknesses could result in material misstatements in the Company’s financial statements

#### **Management’s Responsibility for Internal Financial Controls**

The Board of Directors of the company is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India (the “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 the 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 over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the “Guidance Note”) issued by the ICAI and the Standards on Auditing specified under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

#### **Meaning of Internal Financial Controls over Financial Reporting**

A company’s internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company’s internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with 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 financial statements.



# P A M S & ASSOCIATES

## CHARTERED ACCOUNTANTS

Head Office: Plot No-459, 2<sup>nd</sup> Floor, Sabarsahi, Near New AG Colony, Nayapalli, Bhubaneswar – 751012

Telephone No: 0674- 2543528, Mobile: +91-9437076636

E-mail: [jeetmishra36@gmail.com](mailto:jeetmishra36@gmail.com) [itpams@gmail.com](mailto:itpams@gmail.com)

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### **Inherent Limitations of Internal Financial Controls over Financial Reporting**

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

### **Opinion**

In our opinion, except for the possible effects of the material weaknesses described in the “Basis for Qualified Opinion” paragraph below, the Company does not have an adequate internal financial controls system over financial reporting and controls were not operating effectively as at 31 March 2026, based on the 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 ICAI.

### **For Pams & Associates**

Chartered Accountants

Firm Registration number: 316079E

### **CA Kamal Chandra Das**

Partner

Membership Number: 300040

UDIN:

Place: Bhubaneswar

Date: 30/05/2026

### ANNEXURE 'B' TO THE INDEPENDENT AUDITOR'S REPORT

(Referred to in paragraph 2 under 'Report on Other Legal and Regulatory Requirements' section of our report to the Members of TRINITY TRADELINK LIMITED of even date).

Referred to in paragraph 2 under the heading "Report on Other Legal and Regulatory Requirement" of even date to the financial statements of the Company for the year ended March 31, 2026.

i. In respect of Company's Property, Plant and Equipment and Intangible Assets:

According to the information and explanations given to us, certain assets of the Company were taken into possession by ICICI Bank under proceedings initiated under the SARFAESI Act and were subsequently auctioned. Consequently, no Property, Plant and Equipment were appearing in the books of account of the Company as at 31 March 2026. Accordingly, the reporting requirements under clause 3(i)(a) to (e) of the Order are not applicable.

ii. (a) The Company does not hold any inventory during the year. Accordingly, the reporting requirements under clause 3(ii)(a) of the Order are not applicable.

(b) The Company has not been sanctioned working capital limits in excess of Rs. 5 crores from banks or financial institutions on the basis of security of current assets.

iii. According to the information and explanations given to us, the Company has not granted any loans or advances in the nature of loans, or given any guarantees or security to its subsidiaries, joint ventures, or associates during the year. Accordingly, the reporting requirements under clause 3(iii)(a) to (f) of the Order are not applicable.

iv. We were not provided with sufficient information and explanations to enable us to determine whether the company has complied with the provisions of Sections 185 and 186 of the Companies Act, 2013 in respect of loans, guarantees, securities, or investments. Accordingly, we are unable to comment on this matter.

v. The company has not accepted any deposits from the public during the year. However, we were not provided with sufficient records and information to enable us to verify full compliance with the provisions of Sections 73 to 76 of the Companies Act, 2013 and the directives issued by the Reserve Bank of India. Accordingly, we are unable to comment on this matter.

vi. According to the explanations given to us, the provisions for maintenance of cost records under sub section (1) of Section 148 of the Companies Act, 2013 is not applicable to the Company.

vii. (a) According to the information and explanations given to us and based on our examination of the records of the Company, the Company is not regular in depositing undisputed statutory dues including Goods and Services Tax, income tax, Tax Deducted at Source, Provident Fund, Employees' State Insurance and other statutory dues with the appropriate authorities.

There were undisputed statutory dues outstanding as at March 31, 2026 for a period of more than six months from the date they became payable. However, in the absence of complete and adequate records, the exact amount and details of such outstanding dues could not be fully ascertained.

- (b) According to the information and explanations given to us and based on our examination of the records of the Company, there are no statutory dues referred to in sub-clause (a) which have not been deposited on account of any dispute as at March 31, 2026. However, we have not been provided with complete information and records in this regard, and accordingly, we are unable to comment conclusively on the completeness of such disclosures.
- viii. During the course of our examination, we have not come across any unrecorded income of the Company; however, due to limitations in the completeness of books and records made available to us, we are unable to confirm whether any income has been earned by the Company which has not been recorded in the books of account, in accordance with the provisions of the Income Tax Act, 1961.
- ix. (a) The Company has defaulted in the repayment of dues to banks, financial institutions, and other lenders. However, complete details of such defaults, including the amount and period of default, could not be verified due to the absence of confirmations from lenders and incomplete loan records. Consequently, we are unable to comment on the full extent of the defaults. Further, as informed to us by the management, certain assets of the Company were under possession of ICICI Bank and proceedings under the SARFAESI Act had been initiated, including auction of assets.
- (b) We were not provided with sufficient information and records to enable us to determine whether the company has been declared a wilful defaulter by any bank, financial institution, government, or government authorities. Accordingly, we are unable to comment on this matter.
- (c) According to the information and explanations provided to us, The Company has not obtained any term loans during the year. Accordingly, the reporting requirements under clause 3(ix)(c) of the Order are not applicable.
- (d) According to the information and explanations provided to us, the company has not utilised any funds raised on a short-term basis for long-term purposes.
- (e) We were not provided with sufficient information and records to enable us to determine whether the company has taken any funds from any entity or person to meet the obligations of its subsidiaries, associates, or joint ventures. Accordingly, we are unable to comment on this matter.
- (f) The company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies, hence the clause 3 (ix) (f) of the order is not applicable to the company.
- x. (a) The Company has not raised moneys by way of initial public offer or further public offer (including debt instruments) during the year and hence reporting under clause 3(x)(a) of the Order is not applicable.
- (b) The Company has not made any preferential allotment or private Placement of shares and Convertible Debenture during the year hence reporting under the Clause 3 (x)(b) of the order is not applicable.
- xi. (a) No fraud by the Company or on the Company has been reported to us during the year. However, due to significant weaknesses in internal controls and absence of complete records, we are unable to state whether instances of fraud may have occurred but remained undetected.
- (b) No report under sub-section (12) of section 143 of the Companies Act has been filed in

Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government, during the year and upto the date of this report.

(c) As explained to us the company has not received any whistle blower complaints during the year (and upto the date of this report). Management representation with regards to the same was obtained from the company. However, the procedure followed by the company in this regard is not adequate and needs improvement.

- xii. In our opinion and according to the information and explanations given to us, the Company is not a nidhi company. Accordingly, paragraph 3 (xii) (a), (b) and (c) of the Order is not applicable to the Company.
- xiii. Due to the absence of complete records and disclosures, we were unable to obtain sufficient appropriate evidence to comment on compliance by the company with the provisions of Sections 177 and 188 of the Companies Act, 2013 in respect of related party transactions. Accordingly, we are unable to comment on this matter.
- xiv. The Company does not have an internal audit system commensurate with the size and nature of its business.
- xv. Based on the information and explanations available to us, the company has not entered any non-cash transactions with its directors or persons connected with them. However, due to incomplete records, our verification in this regard is limited and we are unable to comment beyond the information provided.
- 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), (b) and (c) of the Order is not applicable.  
  
(b) As per Information and explanation, there is no core investment company within the Group (as defined in the Core Investment Companies (Reserve Bank) Directions, 2016) and accordingly reporting under clause 3(xvi)(d) of the Order is not applicable.
- xvii. The company has incurred cash losses during the financial year under audit as well as in the immediately preceding financial year.
- xviii. There has been no resignation of the statutory auditors during the year. Accordingly, this clause is not applicable.
- xix. We draw attention to the financial statements, which indicates that the company has a net loss of Rs. 57.25 lacs during the year ended 31st March.2026 (previous year, Net loss of Rs. 14.99 lacs) and as of that date, the Company's net worth is fully eroded and the current liabilities exceed its current assets by Rs 254.30 lacs (PY Rs 214.09 lacs). On the basis of the above mentioned point and according to the information and explanation given to us and on the basis of 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 plans and based on our examination of the evidence supporting the assumptions, the aforesaid events or conditions indicate that material uncertainty exists as on the date of the audit report regarding whether the company is capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date.



# P A M S & ASSOCIATES

## CHARTERED ACCOUNTANTS

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Telephone No: 0674- 2543528, Mobile: +91-9437076636

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- xx. In respect to Corporate Social Responsibility:
- a) The provisions of Section 135 of the Companies Act, 2013, relating to Corporate Social Responsibility, are not applicable to the company.
  - b) As the provisions of Section 135 are not applicable to the company, the requirement to transfer any unspent CSR amounts to a Fund specified in Schedule VII of the Companies Act, 2013 is also not applicable.
- xxi. The reporting under clause 3(xxi) is not applicable to the Company, as the Company neither have its subsidiary Company nor it is a subsidiary of other Company.

### **For Pams & Associates**

Chartered Accountants

Firm Registration number: 316079E

### **CA Kamal Chandra Das**

Partner

Membership Number: 300040

UDIN:

Place: Bhubaneswar

Date: 30/05/2026

## Trinity Tradelink Limited

CIN: L11103MH1985PLC035826

16 & 17, Washington Plaza, Dispensary Road Goregaon (W), Mumbai City, MUMBAI,  
Maharashtra, India, 400062.

Mail: trinitytradelinkltd@gmail.com

### Balance Sheet as at 31st. March, 2026

| Particulars                              | Note No. | Amount in (₹)              | Amount in (₹)              |
|------------------------------------------|----------|----------------------------|----------------------------|
|                                          |          | As at<br>31st. March, 2026 | As at<br>31st. March, 2025 |
| <b>ASSETS</b>                            |          |                            |                            |
| <b>1) Non-current assets</b>             |          |                            |                            |
| (a) Property, Plant and Equipment        | 1        | -                          | -                          |
| (b) Capital Work-in-Progress             | 2        | -                          | -                          |
| (c) Right of Use Assets                  | 1A       |                            |                            |
| (d) Investment Property                  | 1B       | -                          | -                          |
| (e) Other Intangible assets              | 1C       |                            |                            |
| (f) Financial Assets                     |          |                            |                            |
| (i) Trade receivable                     | 3        | -                          | -                          |
| (ii) Other                               | 4A       | -                          | -                          |
| (g) Deferred tax assets (net)            | 5        | -                          | 5,57,846.00                |
| (h) Other non-current assets             | 6A       | -                          | -                          |
| <b>2) Current Assets</b>                 |          |                            |                            |
| (a) Inventories                          | 7        | -                          | -                          |
| (b) Financial Assets                     |          |                            |                            |
| ii) Trade receivables                    |          | -                          | -                          |
| iii) Cash and cash equivalents           | 8        | 1,64,035.00                | 3,77,792.00                |
| iv) Bank Balances other than (iii) above | 9        | -                          | -                          |
| vi) Other                                | 4B       | 1,68,11,313.00             | 1,68,11,314.00             |
| (c) Current tax Assets (Net)             | 10       | -                          | -                          |
| (d) Other current assets                 | 6B       | -                          | -                          |
| <b>Total Assets</b>                      |          | <b>1,69,75,348.00</b>      | <b>1,77,46,952.00</b>      |

## Trinity Tradelink Limited

CIN: L11103MH1985PLC035826

16 & 17, Washington Plaza, Dispensary Road Goregaon (W), Mumbai City, MUMBAI, Maharashtra, India, 400062.

Mail: trinitytradelinkltd@gmail.com

### Balance Sheet as at 31st. March, 2026

| Particulars                                                                               | Note No. | Amount in (₹)              | Amount in (₹)              |
|-------------------------------------------------------------------------------------------|----------|----------------------------|----------------------------|
|                                                                                           |          | As at<br>31st. March, 2026 | As at<br>31st. March, 2025 |
| <b>EQUITY &amp; LIABILITIES</b>                                                           |          |                            |                            |
| <b>EQUITY</b>                                                                             |          |                            |                            |
| a) Equity share capital                                                                   | 11       | 26,25,58,050.00            | 26,25,58,050.00            |
| b) Other equity                                                                           | 12       | (34,47,39,969.00)          | (33,84,57,514.00)          |
| <b>LIABILITIES</b>                                                                        |          |                            |                            |
| <b>(1) Non-current Liabilities</b>                                                        |          |                            |                            |
| (a) Financial Liabilities                                                                 |          |                            |                            |
| i) Borrowings                                                                             | 13A      | 5,67,52,416.00             | 5,44,90,505.00             |
| <b>(2) Current Liabilities</b>                                                            |          |                            |                            |
| (a) Financial Liabilities                                                                 |          |                            |                            |
| i) Borrowings                                                                             | 13B      | -                          | -                          |
| i) Lease Liabilities                                                                      | 13.1B    | -                          | -                          |
| ii) Trade payables                                                                        | 16       | -                          | -                          |
| (A)Total outstanding dues of micro enterprises and small enterprises; and                 |          | -                          | -                          |
| (B)Total outstanding dues of creditors other than micro enterprises and small enterprises |          | -                          | -                          |
| iii) Other financial liabilities                                                          | 14B      | -                          | -                          |
| (b) Other current liabilities                                                             | 17       | 4,24,04,851.00             | 3,91,55,911.00             |
| (c) Provisions                                                                            | 15B      | -                          | -                          |
| (d) Current tax liabilities                                                               |          |                            |                            |
| <b>Total equity and liabilities</b>                                                       |          | <b>1,69,75,348.00</b>      | <b>1,77,46,952.00</b>      |

Significant accounting policies and additional notes to accounts.

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**For Pams & Associates**  
**Chartered Accountants**  
**Firm Registration Number: 316079E**

**Sd/-**  
**CA Manoranjan Mishra**  
**Partner**  
**Membership Number: 063698**

**UDIN: 26300040MMICWM5620**

**Sd/-**  
**VIKRANT KAYAN**  
**DIN: 00761044**

**Sd/-**  
**VIKASH DUBEY**  
**DIN: 06548810**

Place: Bhubaneswar  
Date: 30/05/2026

# Trinity Tradelink Limited

CIN: L11103MH1985PLC035826

16 & 17, Washington Plaza, Dispensary Road Goregaon (W), Mumbai City, MUMBAI,  
Maharashtra, India, 400062.

Mail: trinitytradelinkltd@gmail.com

## Statement of Profit and Loss for the year ended 31st. March, 2026

| Particulars |                                                                                   | Note No. | Amount in Rupees                       | Amount in Rupees                       |
|-------------|-----------------------------------------------------------------------------------|----------|----------------------------------------|----------------------------------------|
|             |                                                                                   |          | For the Year ended<br>31st March, 2026 | For the Year ended<br>31st March, 2025 |
| I           | Revenue from operations                                                           | 18       | -                                      | 2,10,450.00                            |
| II          | Other Income                                                                      | 19       | 15,000.00                              | 24,74,164.10                           |
| III         | <b>Total Income (I+II)</b>                                                        |          | <b>15,000.00</b>                       | <b>26,84,614.10</b>                    |
| IV          | <b>Expenses</b>                                                                   |          |                                        |                                        |
|             | Purchases of stock-in-trade                                                       | 20       | -                                      | 1,67,880.00                            |
|             | Changes in inventories of finished goods, WIP and Stock-in-trade                  |          |                                        |                                        |
|             | Employee benefits expenses                                                        | 21       | -                                      | -                                      |
|             | Finance costs                                                                     | 22       | -                                      | 26,60,000.00                           |
|             | Depreciation and amortisation expense                                             | 23       | -                                      | 10,632.00                              |
|             | Other expenses                                                                    | 24       | 57,39,609.00                           | 13,45,039.00                           |
|             | <b>Total expenses (IV)</b>                                                        |          | <b>57,39,609.00</b>                    | <b>41,83,551.00</b>                    |
| V           | <b>Profit / (loss) before exceptional items and tax (III-IV)</b>                  |          | <b>(57,24,609.00)</b>                  | <b>(14,98,936.90)</b>                  |
| VI          | Exceptional Items                                                                 |          |                                        |                                        |
| VII         | <b>Profit / (loss) before tax (V-VI)</b>                                          |          | <b>(57,24,609.00)</b>                  | <b>(14,98,936.90)</b>                  |
| VIII        | <b>Tax Expense:</b>                                                               | 25       |                                        |                                        |
|             | Current tax                                                                       |          | -                                      | -                                      |
|             | Earlier year tax                                                                  |          |                                        |                                        |
|             | Deferred tax                                                                      |          | 5,57,846.00                            | 77,471.00                              |
|             | <b>Total</b>                                                                      |          | <b>5,57,846.00</b>                     | <b>77,471.00</b>                       |
| IX          | <b>Profit / (Loss) for the Year from continuing operation (VII-VIII)</b>          |          | <b>(62,82,455.00)</b>                  | <b>(15,76,407.90)</b>                  |
| X           | Profit / (Loss) from discontinuing operations                                     |          | -                                      | -                                      |
| XI          | Tax expense of discontinued operations                                            |          | -                                      | -                                      |
| XII         | <b>Profit / (Loss) from discontinuing operations (after tax) (X-XI)</b>           |          | <b>-</b>                               | <b>-</b>                               |
| XIII        | <b>Profit / (Loss) for the year (IX+XII)</b>                                      |          | <b>(62,82,455.00)</b>                  | <b>(15,76,407.90)</b>                  |
| XIV         | <b>Other Comprehensive Income</b>                                                 |          |                                        |                                        |
| A           | (i) Items that will not be reclassified to Profit or Loss                         |          |                                        |                                        |
|             | Related to employee benefit                                                       |          |                                        |                                        |
|             | (ii) Income Tax Relating to items that will not be reclassified to Profit or Loss |          | -                                      | -                                      |
| B           | (i) Items that will be reclassified to Profit or Loss                             |          |                                        |                                        |
|             | (ii) Income Tax relating to items that will be reclassified to Profit or Loss     |          |                                        |                                        |
|             | <b>Total other Comprehensive Income/ (loss) (A+B)</b>                             |          | <b>-</b>                               | <b>-</b>                               |
| XV          | <b>Total Comprehensive Income/ (loss) for the year (XIII + XIV)</b>               |          | <b>(62,82,455.00)</b>                  | <b>(15,76,407.90)</b>                  |
| XVI         | <b>Earnings per equity shares of face value of Rs.1/- each</b>                    |          |                                        |                                        |
|             | i) Basic (In Rs)                                                                  |          | (0.02)                                 | (0.01)                                 |
|             | ii) Diluted (In Rs)                                                               |          | (0.02)                                 | (0.01)                                 |

Significant accounting Policies and additional notes to accounts.

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For Pams & Associates  
Chartered Accountants  
Firm Registration Number: 316079E

Sd/-  
CA Manoranjan Mishra  
Partner  
Membership Number: 063698

UDIN: 26300040MMICWM5620

Sd/-  
VIKRANT KAYAN  
DIN: 00761044

Sd/-  
VIKASH DUBEY  
DIN: 06548810

Place: Bhubaneswar  
Date: 30/05/2026

**Trinity Tradelink Limited**

CIN: L11103MH1985PLC035826

16 &amp; 17, Washington Plaza, Dispensary Road Goregaon (W), Mumbai City, MUMBAI,

Maharashtra, India, 400062.

Mail: trinitytradelinkltd@gmail.com

**Statement of Cash Flows for the year ended 31st March, 2026**

| PARTICULARS                                                                          | Amount in Rupees                        | Amount in Rupees                        |
|--------------------------------------------------------------------------------------|-----------------------------------------|-----------------------------------------|
|                                                                                      | For the Year ended<br>31st. March, 2026 | For the Year ended<br>31st. March, 2025 |
| <b>A) CASH FLOW FROM OPERATING ACTIVITIES</b>                                        |                                         |                                         |
| Profit before tax                                                                    | -57,24,609.00                           | -14,98,936.90                           |
| Adjustment for:                                                                      |                                         |                                         |
| Depreciation, amortisation and impairment                                            | -                                       | 10,632.00                               |
| Finance cost                                                                         | -                                       | 26,60,000.00                            |
| Impairment Loss of Fixed Assets                                                      | -                                       | -                                       |
| Income from Investments (Interest)                                                   | -                                       | -                                       |
| Income from Let-out Property                                                         | -                                       | -                                       |
| Profit on sale of Fixed Assets                                                       | -                                       | -                                       |
| Sundry Creditors written back                                                        | -                                       | -                                       |
| Sundry Assets written off                                                            | -                                       | 70,040.00                               |
| <b>Operating Profit before changes in non-current / current assets / liabilities</b> | <b>-57,24,609.00</b>                    | <b>12,41,735.10</b>                     |
| Adjustment for changes in :                                                          |                                         |                                         |
| Non-current/current financial and other assets                                       | 1.00                                    | -                                       |
| Non-current/current financial and other liabilities/provisions                       | 32,48,940.00                            | 39,34,999.00                            |
| <b>Cash (used in)/generated from operating activities before taxes</b>               | <b>-24,75,668.00</b>                    | <b>51,76,734.10</b>                     |
| Direct taxes paid (Net of refunds/adjustments)                                       | -                                       | -                                       |
| <b>Net Cash (used in)/generated from operating activities (A)</b>                    | <b>-24,75,668.00</b>                    | <b>51,76,734.10</b>                     |
| <b>B) CASH FLOW FROM INVESTING ACTIVITIES</b>                                        |                                         |                                         |
| Purchase of Fixed Assets/ Capital Work-in-Progress                                   | -                                       | -                                       |
| Fixed deposits with banks (placed)/realised (net)                                    | -                                       | -                                       |
| Sale of fixed Asset                                                                  | -                                       | -                                       |
| Income from Investments (Interest)                                                   | -                                       | -                                       |
| Interest Received                                                                    | -                                       | -                                       |
| Profit on sale of Fixed Assets                                                       | -                                       | -                                       |
| Other Fixed Assets Adjustments                                                       | -                                       | -                                       |
| <b>Net Cash used in Investing Activities (B)</b>                                     | <b>-</b>                                | <b>-</b>                                |
| <b>C) CASH FLOW FROM FINANCING ACTIVITIES</b>                                        |                                         |                                         |
| Interest Cost                                                                        | -                                       | -26,60,000.00                           |
| Dividend paid                                                                        | -                                       | -                                       |
| Tax on dividend                                                                      | -                                       | -                                       |
| Changes in Borrowings                                                                | 22,61,911.00                            | -24,74,164.00                           |
| <b>Net Cash generated from financing activities (C)</b>                              | <b>22,61,911.00</b>                     | <b>-51,34,164.00</b>                    |
| <b>INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS (A+B+C)</b>                      | <b>-2,13,757.00</b>                     | <b>42,570.00</b>                        |
| <b>Cash and cash equivalents at the beginning of the year</b>                        | <b>3,77,792.00</b>                      | <b>3,35,222.00</b>                      |
| <b>Cash and cash equivalents at the end of the year</b>                              | <b>1,64,035.00</b>                      | <b>3,77,792.00</b>                      |
|                                                                                      | <b>1,64,035.00</b>                      | <b>3,77,792.00</b>                      |
|                                                                                      | -                                       | -                                       |

1. All figures in brackets are outflow of cash.

2. Cash flow statement has been prepared under the indirect method as set out in Ind AS -7 issued by the Institute of Chartered Accountants of India.

3. Figures for previous year have been regrouped wherever necessary for uniformity in presentation.

For Pams & Associates  
Chartered Accountants  
Firm Registration Number: 316079E

Sd/-  
CA Manoranjan Mishra  
Partner  
Membership Number: 063698  
UDIN: 26300040MMICWM5620

Sd/-  
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Sd/-  
VIKASH DUBEY  
DIN: 06548810

Place: Bhubaneswar  
Date: 30/05/2026

# Trinity Tradelink Limited

## Statement of Changes in Equity for the year ended 31st March, 2026

### A) EQUITY SHARE CAPITAL

Amount in Rupees

| As at 1st. April,<br>2025 | Changes in<br>Equity Share<br>Capital | As at 31st March<br>2026 |
|---------------------------|---------------------------------------|--------------------------|
| 26,25,58,050              | -                                     | 26,25,58,050             |

### B) OTHER EQUITY

Amount in Rupees

| PARTICULARS                             | Reserves and Surplus |                  |                 |                            |                   | Total             |
|-----------------------------------------|----------------------|------------------|-----------------|----------------------------|-------------------|-------------------|
|                                         | Capital Reserve      | Security Premium | General Reserve | Capital Redemption Reserve | Retained Earnings |                   |
| <b>Balance as at 1st. April 2025</b>    | -                    | -                | -               | -                          | (33,84,57,513.74) | (33,84,57,513.74) |
| Profit for the period                   | -                    | -                | -               | -                          | (62,82,455.00)    | (62,82,455.00)    |
| Dividend for previous year              | -                    | -                | -               | -                          |                   | -                 |
| Other Comprehensive Income (net of tax) | -                    | -                | -               | -                          |                   | -                 |
| <b>Balance as at 31st. March 2026</b>   | -                    | -                | -               | -                          | (34,47,39,968.74) | (34,47,39,968.74) |

## Trinity Tradelink Limited

Accompanying notes to the financial statements  
For the year ended 31 March 2026.

| Note No.                        | Particular                                                                                                                                                                                                                                                                                                                                                                  | As at<br>31st March, 2026                                  | As at<br>31st March, 2025                                               |
|---------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------|-------------------------------------------------------------------------|
| <b>Note -1 :</b>                | <b>B -Investment Property</b><br>Investment Property                                                                                                                                                                                                                                                                                                                        |                                                            |                                                                         |
|                                 | <b>Total</b>                                                                                                                                                                                                                                                                                                                                                                | -                                                          | -                                                                       |
| <b>Note - 2 :</b>               | <b>CAPITAL WORK IN PROGRESS:</b><br>CWIP                                                                                                                                                                                                                                                                                                                                    |                                                            |                                                                         |
|                                 | <b>Total</b>                                                                                                                                                                                                                                                                                                                                                                | -                                                          | -                                                                       |
|                                 | <b>The Movement in Capital Work in Progress:</b><br>Balance at the beginning of the year<br>Additions during the year<br>Transferred to Fixed Assets during the year<br><b>Balance at the end of the year</b>                                                                                                                                                               |                                                            |                                                                         |
|                                 |                                                                                                                                                                                                                                                                                                                                                                             | -                                                          | -                                                                       |
| <b>Note - 3 :</b>               | <b>TRADE RECEIVABLES</b><br><b>Secured,:</b><br>Considered good:<br><b>Unsecured:</b><br><b>More than 6 Months:</b><br>Considered good<br>Considered Doubtful<br>Less : Expected Credit Loss Allowance<br><b>Less than 6 Months:</b><br>Other debts considered good                                                                                                         |                                                            |                                                                         |
|                                 | <b>Total</b>                                                                                                                                                                                                                                                                                                                                                                | -                                                          | -                                                                       |
| <b>Note - 4 :</b><br><b>(A)</b> | <b>OTHER FINANCIAL ASSETS</b><br><b>Non-Current</b><br>(a) Trade Advances<br>(Unsecured & Considered Doubtful)<br>Less : Provision<br><br>b) Security Deposits<br>c) Bank Deposits with more than 12 months maturity period                                                                                                                                                 | -<br><br>-<br>-<br>-<br>-                                  | -<br><br>-<br>-<br>-<br>-                                               |
|                                 | <b>Total</b>                                                                                                                                                                                                                                                                                                                                                                | -                                                          | -                                                                       |
| <b>(B)</b>                      | <b>Current</b><br>Short Term Loans and Advances<br>(Unsecured and considered good)<br>(Recoverable in cash or kind or for value to be received)<br>(i) Advances with Govt. Authorities<br>(ii) Advances to Staff<br>(iii) Advances to Contractors / Suppliers / Others                                                                                                      | <br><br><br>-<br>-<br>1,68,11,313.20                       | <br><br><br>-<br>-<br>1,68,11,314.20                                    |
|                                 | <b>Total</b>                                                                                                                                                                                                                                                                                                                                                                | <b>1,68,11,313.00</b>                                      | <b>1,68,11,314.00</b>                                                   |
| <b>Note - 5 :</b>               | <b>DEFERRED TAX ASSETS / (LIABILITIES)</b><br><b>Temporary Difference</b><br><b>Opening balance</b><br><b>DTA/DTL for the period</b><br>Deferred Tax Assets<br>Less : Deferred Tax Liabilities<br><br>MAT credit entitlement<br><b>Net Deferred Tax Assets / (Liabilities)</b><br><b>Movement of deferred tax asset / liabilities :-</b><br><b>Continue to.. Notes No-5</b> | 5,57,846.00<br>(5,57,846.00)<br><br>(5,57,846.00)<br><br>- | 6,35,317.00<br>(77,471.00)<br><br>(77,471.00)<br><br><b>5,57,846.00</b> |
|                                 | <b>Total</b>                                                                                                                                                                                                                                                                                                                                                                | -                                                          | <b>5,57,846.00</b>                                                      |

Accompanying notes to the financial statements  
For the year ended 31 March 2026.

| Note No.           | Particular                                                                                     |                                                    |                                     | As at<br>31st March, 2026                      | As at<br>31st March, 2025           |
|--------------------|------------------------------------------------------------------------------------------------|----------------------------------------------------|-------------------------------------|------------------------------------------------|-------------------------------------|
| <b>Note - 6 :</b>  | <b>OTHER ASSETS</b>                                                                            |                                                    |                                     |                                                |                                     |
| <b>(A)</b>         | <b>Non-Current</b>                                                                             |                                                    |                                     |                                                |                                     |
|                    | (a) Sales Tax / Service Tax (Paid under protest)                                               |                                                    |                                     | -                                              | -                                   |
|                    | (b) GST Receivable / Paid in advance                                                           |                                                    |                                     | -                                              | -                                   |
|                    | (c) ESI Refundable                                                                             |                                                    |                                     | -                                              | -                                   |
|                    | <b>Total</b>                                                                                   |                                                    |                                     | -                                              | -                                   |
| <b>(B)</b>         | <b>Current</b>                                                                                 |                                                    |                                     |                                                |                                     |
|                    | (a) Accrued Interest                                                                           |                                                    |                                     | -                                              | -                                   |
|                    | (b) Prepaid Expenses & Other Current Assets                                                    |                                                    |                                     | -                                              | -                                   |
|                    | (c) Other Advances                                                                             |                                                    |                                     | -                                              | -                                   |
|                    | (d) Security deposits Unsecured, considered good                                               |                                                    |                                     | -                                              | -                                   |
|                    | (e) Statutory Remittances of Assets                                                            |                                                    |                                     |                                                |                                     |
|                    | (f) Kotak Bank Charges Dispute Account                                                         |                                                    |                                     |                                                |                                     |
|                    | (g) DFSI                                                                                       |                                                    |                                     |                                                |                                     |
|                    | (h) VAT & GST Inputs                                                                           |                                                    |                                     |                                                |                                     |
|                    | (i) Balances held as margin moneywith less than 6 months maturity                              |                                                    |                                     | -                                              | -                                   |
|                    | <b>Total</b>                                                                                   |                                                    |                                     | -                                              | -                                   |
| <b>Note - 7 :</b>  | <b>INVENTORIES</b>                                                                             |                                                    |                                     |                                                |                                     |
|                    | (a) Inventories                                                                                |                                                    |                                     |                                                |                                     |
|                    | (i) Stores & Spares (Valued at Cost)                                                           |                                                    |                                     | -                                              | -                                   |
|                    | Less : Provision                                                                               |                                                    |                                     | -                                              | -                                   |
|                    | <b>Total</b>                                                                                   |                                                    |                                     | -                                              | -                                   |
| <b>Note - 8 :</b>  | <b>CASH AND CASH EQUIVALENTS</b>                                                               |                                                    |                                     |                                                |                                     |
|                    | Cash on hand                                                                                   |                                                    |                                     | 1,42,551.74                                    | 3,56,308.74                         |
|                    | Balances with Banks                                                                            |                                                    |                                     | 21,483.38                                      | 21,483.38                           |
|                    | Foreign Exchange In hand                                                                       |                                                    |                                     |                                                |                                     |
|                    | Bank Deposits with maturity of three months or less                                            |                                                    |                                     | -                                              | -                                   |
|                    | <b>Total</b>                                                                                   |                                                    |                                     | <b>1,64,035.00</b>                             | <b>3,77,792.00</b>                  |
| <b>Note - 9 :</b>  | <b>BANK BALANCE OTHER THAN ABOVE.</b>                                                          |                                                    |                                     |                                                |                                     |
|                    | Bank Deposits with maturity of more than 3 months up to 12 months                              |                                                    |                                     |                                                |                                     |
|                    | <b>Total</b>                                                                                   |                                                    |                                     | -                                              | -                                   |
| <b>Note - 10 :</b> | <b>CURRENT TAX ASSETS (NET)</b>                                                                |                                                    |                                     |                                                |                                     |
|                    | (a) TDS Receivable                                                                             |                                                    |                                     | -                                              | -                                   |
|                    | (b) Advance Tax                                                                                |                                                    |                                     | -                                              | -                                   |
|                    | (d) Current portion of MAT credit entitlement                                                  |                                                    |                                     | -                                              | -                                   |
|                    | (e) Provision For Tax                                                                          |                                                    |                                     | -                                              | -                                   |
|                    | <b>Total</b>                                                                                   |                                                    |                                     | -                                              | -                                   |
| <b>Note - 11 :</b> | <b>SHARE CAPITAL</b>                                                                           |                                                    |                                     |                                                |                                     |
|                    | <b>Authorised</b>                                                                              |                                                    |                                     |                                                |                                     |
|                    | 50,00,00,000 Equity Shares (Previous year : 50,00,00,000 Equity Shares) of Rs.1/- each         |                                                    |                                     | <b>50,00,00,000.00</b>                         | <b>50,00,00,000.00</b>              |
|                    | <b>Issued, Subscribed &amp; Paid up</b>                                                        |                                                    |                                     |                                                |                                     |
|                    | 26,25,58,050 Equity Shares (Previous year :26,25,58,050 Equity Shares) of Rs.1/- each          |                                                    |                                     | 26,25,58,050.00                                | 26,25,58,050.00                     |
|                    | <b>Total</b>                                                                                   |                                                    |                                     | <b>26,25,58,050.00</b>                         | <b>26,25,58,050.00</b>              |
|                    | <b>(a) Reconciliation of number of shares outstanding at the beginning and end of the year</b> |                                                    |                                     |                                                |                                     |
|                    | Shares outstanding at the beginning of the year                                                |                                                    |                                     | 26,25,58,050.00                                | 26,25,58,050.00                     |
|                    | Add : Share Capital Issued during the year                                                     |                                                    |                                     | -                                              | -                                   |
|                    | Less : Shares Buy Back during the year                                                         |                                                    |                                     | -                                              | -                                   |
|                    | <b>Shares outstanding at the end of the year</b>                                               |                                                    |                                     | <b>26,25,58,050.00</b>                         | <b>26,25,58,050.00</b>              |
|                    | <b>(b) Detail of Share Holding Pattern:</b>                                                    |                                                    |                                     |                                                |                                     |
|                    | <b>Share Holder's Name</b>                                                                     | <b>Nos of Shares<br/>as on 31st March<br/>2026</b> | <b>% as on 31st<br/>March, 2026</b> | <b>Nos of Shares as<br/>on 31st March 2025</b> | <b>% as on 31st<br/>March, 2026</b> |
|                    | Equity Shares:                                                                                 |                                                    |                                     |                                                |                                     |
|                    | 1. Dunhil Healthcare Private Limited                                                           | 7,52,88,620                                        | 28.68                               | 7,52,88,620                                    | 28.68                               |
|                    | <b>Total</b>                                                                                   | <b>7,52,88,620</b>                                 | <b>28.68</b>                        | <b>7,52,88,620</b>                             | <b>28.68</b>                        |

Accompanying notes to the financial statements  
For the year ended 31 March 2026.

| Note No.             | Particular                                      | As at<br>31st March, 2026 | As at<br>31st March, 2025 |
|----------------------|-------------------------------------------------|---------------------------|---------------------------|
| <b>Note - 12 :</b>   | <b>OTHER EQUITY</b>                             |                           |                           |
|                      | <b>Reserves and Surplus</b>                     |                           |                           |
|                      | <b>Retained Earnings:</b>                       |                           |                           |
|                      | Opening Balance as per last balance sheet       | (33,84,57,514.00)         | (33,68,81,106.00)         |
|                      | Add: Profit/(Loss) for the current year         | (62,82,455.00)            | (15,76,407.90)            |
|                      | Less: Proposed dividends to equity shareholders |                           |                           |
|                      | Less: Tax on dividend                           |                           |                           |
|                      | Add :                                           |                           |                           |
|                      | Prior Period Adjustment                         |                           |                           |
|                      | Provision for tax on dividend                   |                           |                           |
|                      | <b>Closing Balance</b>                          | <b>Total (a)</b>          | <b>(33,84,57,513.90)</b>  |
|                      | <b>Other Comprehensive Income</b>               |                           |                           |
|                      | Re-measurement of the net defined benefit plans |                           |                           |
|                      | <b>Total (b)</b>                                | -                         | -                         |
|                      | <b>Total (a+b)</b>                              | <b>(34,47,39,969.00)</b>  | <b>(33,84,57,514.00)</b>  |
| <b>Note - 13 :</b>   | <b>BORROWINGS</b>                               |                           |                           |
| <b>(A)</b>           | <b>Non-Current</b>                              |                           |                           |
|                      | From Bank                                       |                           |                           |
|                      | SBI CR CARD                                     |                           |                           |
|                      | Car Loan                                        |                           |                           |
|                      | Unsecured                                       | -                         | -                         |
|                      | <b>Total</b>                                    | <b>5,67,52,415.57</b>     | <b>5,44,90,504.57</b>     |
| <b>(B)</b>           | <b>Current Liabilities</b>                      |                           |                           |
|                      | from Bodies Corporate                           |                           |                           |
|                      | Current maturities of long-term debt            |                           |                           |
|                      | <b>Total</b>                                    | -                         | -                         |
| <b>Note - 13.1 :</b> | <b>LEASE LIABILITY:</b>                         |                           |                           |
| <b>(A)</b>           | <b>Non-Current</b>                              |                           |                           |
|                      | <b>Total</b>                                    | -                         | -                         |
| <b>(B)</b>           | <b>Current Liabilities</b>                      |                           |                           |
|                      | <b>Total</b>                                    | -                         | -                         |
| <b>Note - 14 :</b>   | <b>OTHER FINANCIAL LIABILITIES</b>              |                           |                           |
| <b>(A)</b>           | <b>Non-Current liabilities</b>                  |                           |                           |
|                      | Performance Security Deductions                 |                           |                           |
|                      | <b>Total</b>                                    | -                         | -                         |
| <b>(B)</b>           | <b>Current</b>                                  |                           |                           |
|                      | Unpaid dividend                                 |                           |                           |
|                      | Tax on proposed dividends                       |                           |                           |
|                      | <b>Total</b>                                    | -                         | -                         |
| <b>Note - 15 :</b>   | <b>PROVISIONS</b>                               |                           |                           |
| <b>(A)</b>           | <b>Non-Current</b>                              |                           |                           |
|                      | Gratuity (net)                                  | -                         | -                         |
|                      | Leave Encashment (net)                          | -                         | -                         |
|                      | Post Retirement Benefit                         | -                         | -                         |
|                      | <b>Total</b>                                    | -                         | -                         |
| <b>(B)</b>           | <b>Current</b>                                  |                           |                           |
|                      | Outstanding Expenses                            | -                         | -                         |
|                      | Provision for Projects Expenditure              | -                         | -                         |
|                      | Post Retirement Benefit                         | -                         | -                         |
|                      | Provision for Tax                               |                           |                           |
|                      | Less: Earlier Year Tax                          |                           |                           |
|                      | tax on proposed dividends                       |                           |                           |
|                      | <b>Total</b>                                    | -                         | -                         |

Accompanying notes to the financial statements  
For the year ended 31 March 2026.

| Note No.           | Particular                                    | As at<br>31st March, 2026 | As at<br>31st March, 2025 |
|--------------------|-----------------------------------------------|---------------------------|---------------------------|
| <b>Note - 16 :</b> | <b>TRADE PAYABLE</b>                          |                           |                           |
|                    | Due to Micro and Small enterprises            | -                         | -                         |
|                    | <b>Others</b>                                 |                           |                           |
|                    | Due to Other than Micro and Small enterprises | -                         | -                         |
|                    | <b>Total</b>                                  | <b>-</b>                  | <b>-</b>                  |
| <b>Note - 17 :</b> | <b>OTHER CURRENT LIABILITIES</b>              |                           |                           |
|                    | (i) Revenue received in advance               | 2,90,56,782.00            | 2,90,56,782.00            |
|                    | (ii) Other Liabilities                        |                           |                           |
|                    | (1) Creditors for expenses                    | 82,60,120.00              | 47,70,300.00              |
|                    | (2) Payable for employee benefits             | -                         | -                         |
|                    | (2) Audit Fees Payable                        | 2,70,000.00               | 2,40,000.00               |
|                    | (2) Current maturities of long-term debt      |                           |                           |
|                    | (3) Filing Fees Payable                       |                           |                           |
|                    | (4) KOTAK CR CARD                             |                           |                           |
|                    | (5) Statutory Dues                            | 47,648.00                 | 50,88,829.42              |
|                    | (6) Rent Payable                              | 22,47,592.00              |                           |
|                    | (7) Director's Remuneration Payable           | 25,22,500.00              |                           |
|                    | (8) Other Expenses Payable                    | 209.00                    |                           |
|                    | <b>Total</b>                                  | <b>4,24,04,851.00</b>     | <b>3,91,55,911.00</b>     |

## Trinity Tradelink Limited

Accompanying notes to the financial statements  
For the year ended 31 March 2026.

| Note No.           | Particular                                                              | For the Year ended<br>31st March, 2026 | For the Year ended<br>31st March, 2025 |
|--------------------|-------------------------------------------------------------------------|----------------------------------------|----------------------------------------|
| <b>Note - 18 :</b> | <b>REVENUE FROM OPERATIONS</b>                                          |                                        |                                        |
|                    | a) Sale of Traded goods                                                 | -                                      | 2,10,450.00                            |
|                    | b) Other Operating Revenues                                             |                                        |                                        |
|                    | c) Export Incentive                                                     |                                        |                                        |
|                    | d) Income from Trading in commodities                                   |                                        |                                        |
|                    | <b>Total</b>                                                            | <b>-</b>                               | <b>2,10,450.00</b>                     |
| <b>Note - 19 :</b> | <b>OTHER INCOME</b>                                                     |                                        |                                        |
|                    | Income from Interest                                                    |                                        |                                        |
|                    | Income from Let-out Property                                            |                                        |                                        |
|                    | Profit on Sale of Fixed Assets                                          |                                        |                                        |
|                    | Net gain on foreign currency transactions and translation               |                                        |                                        |
|                    | Licence Sale                                                            |                                        |                                        |
|                    | Income Tax Refund                                                       |                                        |                                        |
|                    | Sundry Creditor and Other Liabilities Written Back                      |                                        |                                        |
|                    | Other Income                                                            |                                        |                                        |
|                    | (i) Sale of Tender Papers                                               |                                        |                                        |
|                    | (ii) Misc. Income                                                       | 15,000.00                              | 24,74,164.10                           |
|                    | Rounding off                                                            |                                        |                                        |
|                    | <b>Total</b>                                                            | <b>15,000.00</b>                       | <b>24,74,164.10</b>                    |
| <b>Note - 20 :</b> | <b>Purchases of stock-in-trade</b>                                      |                                        |                                        |
|                    | Purchase of traded goods                                                | -                                      | 1,67,880.00                            |
|                    | <b>Total</b>                                                            | <b>-</b>                               | <b>1,67,880.00</b>                     |
| <b>Note - 20 :</b> | <b>Changes in inventories of finished goods, WIP and stock-in-trade</b> |                                        |                                        |
|                    | Inventories at the end of the year:                                     |                                        |                                        |
|                    | Stock-in-trade                                                          |                                        |                                        |
|                    | Less: Inventories at the beginning of the year:                         |                                        |                                        |
|                    | Stock-in-trade                                                          |                                        |                                        |
|                    | <b>Total</b>                                                            |                                        |                                        |
| <b>Note - 21 :</b> | <b>EMPLOYEE BENEFITS EXPENSES</b>                                       |                                        |                                        |
|                    | Salaries & Wages                                                        |                                        |                                        |
|                    | Contribution to Provident & Other Funds                                 |                                        |                                        |
|                    | Staff Welfare                                                           |                                        |                                        |
|                    | Directors Remuneration                                                  |                                        |                                        |
|                    | <b>Total</b>                                                            |                                        |                                        |
| <b>Note - 22 :</b> | <b>FINANCE COST</b>                                                     |                                        |                                        |
|                    | Borrowings From banks                                                   |                                        |                                        |
|                    | Loans From Others                                                       | -                                      | 26,60,000                              |
|                    | Bill Discounting Charges                                                |                                        |                                        |
|                    | <b>Total</b>                                                            | <b>-</b>                               | <b>26,60,000.00</b>                    |
| <b>Note - 23 :</b> | <b>DEPRECIATION AND AMORTIZATION EXPENSES</b>                           |                                        |                                        |
|                    | Depreciation on -                                                       |                                        |                                        |
|                    | Property, plant and equipment                                           | -                                      | 10,632.00                              |
|                    | Right-of-use asset                                                      |                                        |                                        |
|                    | Investment property                                                     |                                        |                                        |
|                    | Amortization of intangible assets                                       |                                        |                                        |
|                    | <b>Total</b>                                                            | <b>-</b>                               | <b>10,632.00</b>                       |

| Note No.           | Particular                                                                | For the Year ended<br>31st March, 2026 | For the Year ended<br>31st March, 2025 |
|--------------------|---------------------------------------------------------------------------|----------------------------------------|----------------------------------------|
| <b>Note - 24 :</b> | <b>OTHER EXPENSES</b>                                                     |                                        |                                        |
|                    | Listing & Custodian Fee                                                   | 6,24,810                               | 5,60,500                               |
|                    | Interest Expenses on Issuer Fees                                          | -                                      | 5,616                                  |
|                    | Interest Expenses on Custodian Fees                                       | -                                      | 2,79,216                               |
|                    | Interest Expenses on Listing Fees                                         | -                                      | 3,99,667                               |
|                    | LATE FEES FOR CR CARD                                                     |                                        |                                        |
|                    | Warehouse & Inspection Charges                                            |                                        |                                        |
|                    | Fabrication Charges                                                       |                                        |                                        |
|                    | Freight & Clearing Charges                                                |                                        |                                        |
|                    | Packing Charges                                                           |                                        |                                        |
|                    | Carriage Outward                                                          |                                        |                                        |
|                    | Operating Expenses                                                        |                                        |                                        |
|                    | Advertisement Expenses                                                    |                                        |                                        |
|                    | Commission                                                                |                                        |                                        |
|                    | Sales Promotional Expenses                                                |                                        |                                        |
|                    | Sponsorship Exp                                                           |                                        |                                        |
|                    | Insurance Premium                                                         |                                        |                                        |
|                    | Bank Charges                                                              |                                        |                                        |
|                    | INTERST ON TDS                                                            |                                        |                                        |
|                    | Electricity Exp                                                           |                                        |                                        |
|                    | Fooding & Lodging                                                         |                                        |                                        |
|                    | Postage & Stamp                                                           |                                        |                                        |
|                    | Rent, Rates & Taxes                                                       |                                        |                                        |
|                    | Legal & Consultancy Charges                                               | 5,000.00                               |                                        |
|                    | Repairs and maintenance                                                   |                                        |                                        |
|                    | Travelling and conveyance                                                 |                                        |                                        |
|                    | Telephone Expenses                                                        |                                        |                                        |
|                    | Power & Fuel                                                              |                                        |                                        |
|                    | Printing & Stationary                                                     |                                        |                                        |
|                    | Membership & Subscription                                                 |                                        |                                        |
|                    | Payments to auditors (net of service tax input credit, where applicable): |                                        |                                        |
|                    | As Auditors                                                               |                                        |                                        |
|                    | - For Statutory Audit                                                     | 30,000.00                              | 30,000.00                              |
|                    | - For Taxation Matters                                                    |                                        |                                        |
|                    | - For Others                                                              |                                        |                                        |
|                    | Internal And Secretarial Audit Fee                                        |                                        |                                        |
|                    | Miscellaneous expenses                                                    | 1,58,758.00                            |                                        |
|                    | Sundry Balances written off                                               |                                        |                                        |
|                    | Provision for Advance Expenses                                            |                                        |                                        |
|                    | Sundry Debtors and Other Assets Written Off                               | -                                      | 70,040.00                              |
|                    | Fine & Penalty                                                            | 43,29,557.00                           |                                        |
|                    | Office Rent                                                               | 90,000.00                              |                                        |
|                    | RTA Expenses                                                              | 4,76,484.00                            |                                        |
|                    | Website Expenses                                                          | 25,000.00                              |                                        |
|                    | <b>Total</b>                                                              | <b>57,39,609.00</b>                    | <b>13,45,039.00</b>                    |
| <b>Note - 25 :</b> | <b>INCOME TAXES</b>                                                       |                                        |                                        |
| 25.01              | Income tax recognised in profit and loss:                                 |                                        |                                        |
|                    | Current tax                                                               | -                                      | -                                      |
|                    | Deferred tax                                                              | -                                      | 77,471.00                              |
|                    | Earlier Year Tax                                                          |                                        |                                        |
|                    | <b>Total</b>                                                              | <b>-</b>                               | <b>77,471.00</b>                       |
| 25.02              | Income tax recognised in other comprehensive income:                      |                                        |                                        |
|                    | Current tax                                                               |                                        |                                        |
|                    | Deferred tax                                                              |                                        |                                        |
|                    | <b>Total</b>                                                              |                                        |                                        |

Trinity Tradelink Limited

Note - 1 : Property, Plant and Equipment -

| 2025-26            | Gross Block                               |                            |                            |                                           | Drepreciation                                              |                                            |                            |                                                         | Net Block                                          |                                                    | Residual Value                                |
|--------------------|-------------------------------------------|----------------------------|----------------------------|-------------------------------------------|------------------------------------------------------------|--------------------------------------------|----------------------------|---------------------------------------------------------|----------------------------------------------------|----------------------------------------------------|-----------------------------------------------|
| Description        | Deemed Cost /<br>Cost as on<br>01.04.2025 | Additions /<br>Adjustments | Disposals /<br>Adjustments | Deemed Cost /<br>Cost as on<br>31.03.2026 | Opening<br>accumulated<br>depreciation as on<br>01.04.2025 | Depreciation<br>charged during<br>the year | Disposals /<br>Adjustments | Closing accumulated<br>depreciation as on<br>31.03.2026 | Closing net<br>carrying amount<br>as on 31.03.2026 | Closing net<br>carrying amount<br>as on 31.03.2025 | Residual Value @<br>5% of Acquisition<br>Cost |
| Computer           | -                                         | -                          | -                          | -                                         | -                                                          | -                                          | -                          | -                                                       | -                                                  | -                                                  | -                                             |
| Motor Car          | -                                         | -                          | -                          | -                                         | -                                                          | -                                          | -                          | -                                                       | -                                                  | -                                                  | -                                             |
| Electric Equipment | -                                         | -                          | -                          | -                                         | -                                                          | -                                          | -                          | -                                                       | -                                                  | -                                                  | -                                             |
| Air Conditioner    | -                                         | -                          | -                          | -                                         | -                                                          | -                                          | -                          | -                                                       | -                                                  | -                                                  | -                                             |
| Mobile Phone       | -                                         | -                          | -                          | -                                         | -                                                          | -                                          | -                          | -                                                       | -                                                  | -                                                  | -                                             |
| Total              | -                                         | -                          | -                          | -                                         | -                                                          | -                                          | -                          | -                                                       | -                                                  | -                                                  | -                                             |

## **Notes to Financial Statements for the year ended 31st March 2026**

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### **NOTE NO: 25**

(Annexed to and forming part of the Financial Statement for the year ended 31st March 2026)

#### **1.0 Corporate Information**

TRINITY TRADELINK LTD (CIN: L11103MH1985PLC035826) (the 'Company') is engaged in the trading of commodities such as TMT Bars, Yellow Peas, Maize and others as well as in the business of extraction of Petroleum products and Natural gases. Incorporated on 30.03.1985, the Company has its registered office at Mumbai and Corporate Office in Kolkata. The Company is a Public Company with its shares listed on Bombay Stock Exchange. The Registered Office of the Company is situated at: 16 & 17, Washington Plaza, Dispensary Road, Goregaon (W), Mumbai - 400062, Maharashtra, India.

#### **2.0 Basis of Preparation**

##### **2.1 Statement of Compliance**

The financial statements of the Company have been prepared on accrual basis of accounting in accordance with the Indian Accounting Standards (Ind AS) as prescribed under Section 133 of Companies Act, 2013. (the Act), as notified under the Companies (Indian Accounting Standards) Rules, 2015 (as amended) and Companies (Indian Accounting Standards) amendment Rules, 2016 and other accounting principles generally accepted in India. The Company has uniformly applied the accounting policies during the periods presented in these financial statements.

##### **2.2 Basis of Measurement**

The financial statements are prepared on a historical cost basis except for the following assets and liabilities which have been measured at fair value:

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## Notes to Financial Statements for the year ended 31st March 2026

- Certain financial assets and liabilities which are classified at fair value through profit and loss or fair value through other comprehensive income.
- Defined benefit plans and plan assets.
- Contingent consideration.

The financial statements have been prepared on accrual and going concern basis.

### 2.3 Functional and Presentation Currency:

The Financial Statements have been presented in Indian Rupee (₹), which is the Company's functional currency. All financial information presented in Rupees in Lakh have been rounded off to the nearest two decimal places unless otherwise stated.

Transactions in Foreign currencies are recorded at the exchange rates prevailing on the date of transaction.

Foreign currency monetary assets and liabilities such as Receivables, Payables, Loans etc. are translated at year end exchange rates.

Exchange differences arising on settlement of transactions and translation of monetary items are recognized as income or expense in the year in which they arise.

### 2.4 Classification of Assets and Liabilities into Current/Non-Current

The Company has ascertained its operating cycle as twelve months for the purpose of Current/Non-Current classification of its Assets and Liabilities.

For the purpose of Balance Sheet, an asset is classified as current if:

- It is expected to be realized, or is intended to be sold or consumed, in the normal operating cycle; or
- It is held primarily for the purpose of trading; or
- It is expected to realize the asset within twelve months after the reporting period; or
- The asset is a cash or cash equivalent unless it is restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period.

All other assets are classified as non-current.

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## Notes to Financial Statements for the year ended 31st March 2026

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Similarly, a liability is classified as current if:

- i) It is expected to be settled in the normal operating cycle; or
- ii) It is held primarily for the purpose of trading; or
- iii) It is due to be settled within twelve months after the reporting period; or
- iv) The Company does not have an unconditional right to defer the settlement of the liability for at least twelve months after the reporting period. Terms of a liability that could result in its settlement by the issue of equity instruments at the option of the counterparty does not affect this classification.

All other liabilities are classified as non-current.

### 2.5 Use of Estimates and Management Judgement

The preparation of the financial statements in conformity with Ind AS requires the Management to make estimates, judgments and assumptions. These estimates, judgments and assumptions affect the application of accounting policies and the reported amounts of assets and liabilities, the disclosures of contingent assets and liabilities at the date of the financial statements and reported amounts of revenues and expenses during the period. The Management believes that the estimates used in preparation of the financial statements are prudent and reasonable. Future results could differ due to these estimates and the differences between the actual results and the estimates are recognized in the periods in which the results are known/ materialized.

The Company uses the following critical accounting estimates in preparation of its financial statements:

#### a. Useful lives of property, plant and equipment

The Company reviews the useful life of property, plant and equipment at the end of each reporting period. This reassessment may result in change in depreciation expense in future periods.

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## Notes to Financial Statements for the year ended 31st March 2026

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### **b. Provision for income tax and deferred tax assets**

The Company uses estimates and judgments based on the relevant rulings which is exercised while determining the provision for income tax. A deferred tax asset is recognized to the extent that it is probable that future taxable profit will be available against which the deductible temporary differences and tax losses can be utilised. Accordingly, the Company exercises its judgment to reassess the carrying amount of deferred tax assets at the end of each reporting period.

### **c. Provisions and contingent liabilities**

A provision is recognised when the Company has a present obligation as a result of past events and it is probable that an outflow of resources will be required to settle the obligation in respect of which a reliable estimate can be made. If effect of the time value of money is material, provisions are discounted using an appropriate discount rate that reflects, when appropriate, the risks specific to the liability. When discounting is used, the increase in the provision due to the passage of time is recognised as a finance cost.

Contingent liabilities are disclosed in the Notes to the Financial Statements.  
Contingent liabilities are disclosed for:

i) Possible obligations which will be confirmed only by future events not wholly within the control of the Company, or

ii) Present obligations arising from past events where it is not probable that an outflow of resources will be required to settle the obligation or a reliable estimate of the amount of the obligation cannot be made.

iii) The Company has represented that there are no statutory dues relating to Income Tax, Sales Tax, Service Tax, Excise Duty and Value Added Tax which have not been deposited on account of disputes pending before appropriate authorities as at March 31, 2026. This representation has been relied upon by the management in the preparation of these financial statements.

### **d. Employee benefits**

The accounting of employee benefit plans in the nature of defined benefit requires the Company to use assumptions. These assumptions have been explained under employee benefit note.

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## **Notes to Financial Statements for the year ended 31st March 2026**

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### **e. Leases**

The Company evaluates if an arrangement qualifies to be a lease as per the requirements of Ind AS 116. Identification of a lease requires significant judgment. The Company uses significant judgement in assessing the lease term (including anticipated renewals) and the applicable discount rate. The Company determines the lease term as the non-cancelable period of a lease, together with both periods covered by an option to extend the lease if the Company is reasonably certain to exercise that option; and periods covered by an option to terminate the lease, if the Company is reasonably certain not to exercise that option. In assessing whether the Company is reasonably certain to exercise an option to extend a lease, or not to exercise an option to terminate a lease, it considers all relevant facts and circumstances that create an economic incentive for the company to exercise the option to extend the lease, or not to exercise the option to terminate the lease. The Company revises the lease term if there is a change in the non-cancellable period of lease.

### **3.0 Material Accounting Policy Information**

A summary of the material accounting policies applied in the preparation of the financial statements is given below. These accounting policies have been applied consistently to all the periods presented in the financial statements.

#### **3.1 Property, Plant and Equipment (PPE):**

##### **3.1.1 Recognition and Measurement-Tangible Assets**

Property, Plant and Equipment held for use in the production and/or supply of goods or services, or for administrative purposes, are stated in the balance sheet at cost, less any subsequent accumulated depreciation and impairment losses. The initial cost at cash price equivalent of property, plant and equipment acquired comprises its purchase price, including import duties and non-refundable purchase taxes, and directly attributable costs of bringing the assets to its working condition and location and present value of any obligatory decommissioning costs for its intended use. Plant

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## **Notes to Financial Statements for the year ended 31st March 2026**

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and machinery also include assets held under finance lease.

In case of self-constructed assets, cost includes the costs of all materials used in construction, direct labour, allocation of overheads, directly attributable borrowing costs including trial run expenses (net of revenue).

Material items such as spare parts, stand-by equipment and service equipment are classified as PPE when they meet the definition of PPE as specified in Ind AS 16 - Property, Plant and Equipment.

Profit or loss arising on the disposal of Property, Plant and Equipment is recognized in the Statement of Profit and Loss.

### **3.1.2 Subsequent Cost**

Subsequent expenditure is recognized as an increase in the carrying amount of the asset recognized as a separate asset, as appropriate, only when it is probable that future economic benefits derived from the cost incurred will flow to the Company and the cost of the item can be measured reliably. The carrying amount of replaced item(s) is/are derecognized.

Major repair of property, plant and equipment are recognized in the carrying amount of the item if it is probable that the future economic benefits of the costs incurred will flow to the Company. The carrying amount of the replaced item(s) is derecognized.

### **3.1.3 Depreciation**

Depreciation on Property, Plant and Equipment is provided using Written Down Value Method on depreciable amount. Depreciation is provided based on useful life of the assets as prescribed in Schedule II to the Companies Act, 2013. The residual values, useful life and methods of depreciation of Property, Plant and Equipment are reviewed at each financial year end.

Depreciation on capital spares is provided over the useful life of the spare or remaining useful life of the mother asset, whichever is lower. Major Repairs are amortized over its periodicity of its occurrence.

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## Notes to Financial Statements for the year ended 31st March 2026

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### 3.1.4 Capital work-in-progress

Assets in the course of construction are included under capital work-in-progress and are carried at cost, less any recognized impairment loss. Such capital work-in-progress, on completion, is transferred to the appropriate category of property, plant and equipment.

### 3.2 Intangible Assets:

#### 3.2.1 Recognition and Measurement

##### Software

Software which is not an integral part of related hardware and thus treated as intangible asset and the useful life/ Basis of amortization is considered for 5 Years.

### 3.3 Impairment of Non-Financial Assets

The Company reviews the carrying amount of its assets on each Balance Sheet date for the purpose of ascertaining impairment indicators if any, by considering assets of entire one Plant as Cash Generating Unit (CGU). If any such indication exists, the assets' recoverable amount is estimated as higher of the Net Selling Price and the Value in Use. An impairment loss is recognized whenever the carrying amount of an asset exceeds its recoverable amount. Where an impairment loss subsequently reverses, the carrying amount of the asset (or cash-generating unit) is increased to the revised estimate of its recoverable amount, so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognized for the asset (or cash-generating unit) in prior years. A reversal of an impairment loss is recognized immediately in the Statement of Profit and Loss.

### 3.4 Borrowing Cost:

Borrowing cost include interest and other costs that the company incurs in connection with the borrowing of funds.

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## **Notes to Financial Statements for the year ended 31st March 2026**

Borrowing costs related to a qualifying asset that necessarily takes a substantial period to get ready for its intended use is worked out on the basis of actual utilization of funds out of project specific loans and/or other borrowings to the extent identifiable with the qualifying asset and is capitalized with the cost of qualifying asset, using the effective interest method.

Investment income earned on the temporary investment of specific borrowings pending their expenditure on qualifying assets is deducted from the borrowing costs eligible for capitalization.

All other borrowing costs are charged to statement of profit and loss.

In case of significant long-term loans, other costs incurred in connection with the borrowing of funds are amortized over the period of respective Loan.

### **3.5 Inventories:**

Inventories are valued at lower of cost and net realizable value except scrap, which is valued at net realizable value. Net realizable value is the estimated selling price in the ordinary course of business, less estimated costs of completion and the estimated costs necessary to make the sale. The cost of inventories comprises of cost of purchase, cost of conversion and other costs incurred in bringing the inventories to their respective present location and condition.

The methods of determination of cost of various categories are as follows:

- a) Raw materials components, stores and spares, and packing materials are valued at cost .  
Cost includes cost of purchase and other costs in bringing the inventories to their present location and condition. Cost is determined on weighted average cost basis.
- b) Work-in-process stock valued at cost of direct materials, labor and a proportion of manufacturing overheads based on normal operating capacity but excluding borrowing cost.
- c) Finished goods are valued at Cost or net realizable value, whichever is lower.

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## Notes to Financial Statements for the year ended 31st March 2026

- d) Traded goods cost includes cost of purchase and other costs incurred in bringing the inventories to their present location and condition

### 3.6 Employee Benefits

#### a) Short term employee benefits

All employee benefits payable wholly within twelve months of rendering the service are classified as short-term employee benefits. Benefits such as salaries, wages and bonus, etc., are recognized in the Statement of Profit and Loss in the period in which the employee renders the related service.

#### b) Post-employment benefit

##### i. Defined contribution plan

Retirement benefit in the form of Provident Fund is a defined contribution scheme and the contributions are charged to the Statement of Profit and Loss of the year in which the contributions to the fund are due.

##### ii. Defined benefit plan

The Company's gratuity scheme is a defined benefit plan. In accordance with the Payment of Gratuity Act, 1972, the plan provides for lump sum payments to vested employees on retirement, death while in service or on termination of employment of an amount equivalent to 15 days basic salary for each completed year of service. Vesting occurs upon completion of Five years of service. The present value of the obligation under such defined benefit plan is determined based on actuarial valuation carried out by an independent actuary, using the Projected Unit Credit Method as per Ind AS 19, which recognizes each period of service as giving rise to additional unit of employee benefit entitlement and measures each unit separately to build up the final obligation. The obligation is measured at the present value of the estimated future cash flows using projected unit credit method. The discount rates used for determining the present value of the obligation under defined benefit plans, is based on the market

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## **Notes to Financial Statements for the year ended 31st March 2026**

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yields of Government securities as at the balance sheet date. Actuarial gains and losses are recognized immediately in the Statement of Profit and Loss or Other Comprehensive Income of the year.

Remeasurement, comprising of actuarial gains and losses, the effect of the changes to the asset ceiling (if applicable) and the return on plan assets (excluding interest), is reflected in the balance sheet with a charge or credit recognized in other comprehensive income in the period in which they occur. Remeasurement recognized in other comprehensive income is reflected immediately in retained earnings and will not be reclassified to the statement of profit and loss.

### **iii. Other long term employee benefits**

The Company allows to carry forward any leave/compensated absences beyond the calendar year subject to a maxim of 15 days and restricting the total accumulation to 60 days during the period of employment.

### **3.7 Foreign currencies Transactions and balances:**

Transactions in foreign currency are recorded applying the exchange rate at the date of transaction. Monetary assets and liabilities denominated in foreign currency, remaining unsettled at the end of the year, are translated at the closing exchange rates prevailing on the Standalone Balance sheet.

Exchange differences arising on settlement or translation of monetary items are recognised in the Standalone Statement of Profit and Loss.

### **3.8 Revenue Recognition**

Revenues from customer contracts are considered for recognition and measurement when the contract has been approved by the parties to the contract, the parties to contract are committed to perform their respective obligations under the contract, and the contract is legally enforceable. Revenue is recognized upon transfer of control of promised products or services to customers in an amount that reflects the consideration the Company expects to receive in exchange for those products or services. To

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## Notes to Financial Statements for the year ended 31st March 2026

recognize revenues, the Company applies the following five step approach as per Ind AS 115: (1) identify the contract with a customer, (2) identify the performance obligations in the contract, (3) determine the transaction price, (4) allocate the transaction price to the performance obligations in the contract, and (5) recognize revenues when a performance obligation is satisfied. When there is uncertainty as to collectability, revenue recognition is postponed until such uncertainty is resolved.

- i. Revenue is recognized to the extent it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue from sale of goods is recognized net of rebate / discounts and other similar allowances on transfer of significant risk and rewards of ownership to the buyer.
- ii. Revenue from contracts with customers is recognised upon transfer of control of promised goods/ services to customers at an amount that reflects the consideration expect to be entitled for those goods/ services.

To recognize revenues, following five-step approach:

- Identify the contract with a customer.
  - Identify the performance obligations in the contract.
  - Determine the transaction price.
  - Allocate the transaction price to the performance obligations in the contract; and
  - Recognise revenues when a performance obligation is satisfied.
- iii. Interest income is reported on an accrual basis using the effective interest method.
  - iv. **Export incentives income**  
Export incentives under various schemes notified by the government are accounted for in the year of exports based on eligibility and when there is no uncertainty in receiving the same.
  - v. **Government grants**  
Government grants are recognised where there is a reasonable assurance that the grant will be received, and all attached conditions will be complied with:

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## Notes to Financial Statements for the year ended 31st March 2026

- When the grant relates to an expense item, it is recognised as income on a systematic basis over the periods that the related costs, for which it is intended to compensate, are expense.
- When the grant relates to an asset, it is recognised as income in the Statement of Profit and Loss in equal amounts over the expected useful life of the related asset.
- When loans or similar assistance are provided by governments or related institutions, at a below-market rate of interest, the effect of this favorable interest is treated as a government grant. The loan or assistance is initially recognised and measured at fair value, and the government grant is measured as the difference between the proceeds received and the initial carrying value of the loan. The loan is subsequently measured as per the accounting policies applicable to financial liabilities.

### 3.9 Leases

#### Company as a

#### Lessee

The Company assesses whether a contract contains a lease, at inception of a contract. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period in exchange for consideration. To assess whether a contract conveys the right to control the use of an identified asset, the Company assesses whether: (i) the contract involves the use of an identified asset (ii) the Company has substantially all the economic benefits from use of the asset through the period of the lease and (iii) the Company has the right to direct the use of the asset.

At the date of commencement of the lease, the Company recognizes a right-of-use asset ("ROU") and a corresponding lease liability for all lease arrangements in which it is a lessee, except for leases with a term of twelve months or less (short-term leases) and low value leases. For these short-term and low value leases, the Company

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## Notes to Financial Statements for the year ended 31st March 2026

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recognizes the

lease payments as an operating expense on a straight-line basis over the term of the lease.

As a lessee, the Company determines the lease term as the non-cancellable period of a lease adjusted with any option to extend or terminate the lease, if the use of such option is reasonably certain. The Company makes an assessment on the expected lease term on a lease-by-lease basis and thereby assesses whether it is reasonably certain that any options to extend or terminate the contract will be exercised. In evaluating the lease term, the Company considers factors such as any significant leasehold improvements undertaken over the lease term, costs relating to the termination of the lease and the importance of the underlying asset to Company's operations, taking into account the location of the underlying asset and the availability of suitable alternatives. The lease term in future periods is reassessed to ensure that the lease term reflects the current economic circumstances.

Certain lease arrangements include the options to extend or terminate the lease before the end of the lease term. ROU assets and lease liabilities includes these options when it is reasonably certain that they will be exercised.

The right-of-use assets are initially recognized at cost, which comprises the initial amount of the lease liability adjusted for any lease payments made at or prior to the commencement date of the lease plus any initial direct costs less any lease incentives. They are subsequently measured at cost less accumulated depreciation and impairment losses.

Right-of-use assets are depreciated from the commencement date on a straight-line basis over the shorter of the lease term and useful life of the underlying asset. Right of use assets are evaluated for recoverability whenever events or changes in circumstances indicate that their carrying amounts may not be recoverable. For the purpose of impairment testing, the recoverable amount (i.e. the higher of the fair value less cost to sell and the value-in-use) is determined on an individual asset basis

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### **Notes to Financial Statements for the year ended 31st March 2026**

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unless the asset does not generate cash flows that are largely independent of those from other assets. In such cases, the recoverable amount is determined for the Cash Generating Unit (CGU) to which the asset belongs.

The lease liability is initially measured at amortized cost at the present value of the future lease payments. The lease payments are discounted using the interest rate implicit in the lease or, if not readily determinable, using the incremental borrowing rates in the country of domicile of these leases. Lease liabilities are remeasured with a corresponding adjustment to the related right of use asset if the Company changes its assessment of whether it will exercise an extension or a termination option.

Lease liability and ROU asset have been separately presented in the Balance Sheet and lease payments have been classified as financing cash flows.

#### **Company as a**

##### **Lessor**

##### **Finance leases**

Leases which effectively transfer to the lessee substantially all the risks and benefits incidental to ownership of the leased item are classified and accounted for as finance lease. Lease rental receipts are apportioned between the finance income and capital repayment based on the implicit rate of return. Contingent rents are recognized as revenue in the period in which they are earned.

##### **Operating leases**

Leases in which the Company does not transfer substantially all the risks and rewards of ownership of an asset are classified as operating leases. The respective leased assets are included in the balance sheet based on their nature. Rental income is recognized on straight-line basis over the lease term except where scheduled increase in rent compensates the Company with expected inflationary costs.

### **3.10 Provision, Contingent Liabilities and Contingent Assets**

A Provision is recognized when the Company has present obligation because of a past

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## Notes to Financial Statements for the year ended 31st March 2026

event and it is probable that an outflow of resources will be required to settle the obligation in respect of which a reliable estimate can be made. Provisions are discounted to their present value, where the time value of money is material.

When some or all the economic benefits required to settle a provision are expected to be recovered from a third party, the receivable is recognized as a separate asset if it is virtually certain that reimbursement will be received, and the amount of the receivable can be measured reliably.

Contingent liability is a possible obligation arising from past events and the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Company or a present obligation that arises from past events but is not recognized because it is not possible that an outflow of resources embodying economic benefit will be required to settle the obligations or reliable estimate of the amount of the obligations cannot be made. The Company discloses the existence of contingent liabilities in Other Notes to Financial Statements.

In cases where the possible outflow of economic resources as a result of present obligation is considered improbable or remote, no Provision is recognized or disclosure is made.

### Contingent Assets

Contingent assets usually arise from unplanned or other unexpected events that give rise to the possibility of an inflow of economic benefits. Contingent Assets are not recognized though are disclosed, where an inflow of economic benefits is probable.

### 3.11 Income Taxes:

Tax expense recognized in statement of profit and loss comprises the sum of deferred tax and current tax not recognized in Other Comprehensive Income (OCI) or directly in equity.

Current income tax is measured at the amount expected to be paid to the tax

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## Notes to Financial Statements for the year ended 31st March 2026

authorities in accordance with the Indian Income-tax Act. Current income tax relating to items recognized outside statement of profit and loss is recognized either in OCI or in equity.

Deferred income taxes are calculated using the liability method. Deferred tax liabilities are generally recognized in full for all taxable temporary differences. Deferred tax assets are recognized to the extent that it is probable that the underlying tax loss, unused tax credits (MAT Credit entitlement) or deductible temporary difference will be utilized against future taxable income. Unrecognized deferred tax assets are reassessed at each reporting date and are recognized to the extent that it has become probable that future taxable profits will allow the deferred tax asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the year when the asset is realized or the liability is settled, based on tax rates (and tax laws) that have been enacted or substantively enacted at the reporting date. Deferred tax relating to items recognized outside statement of profit and loss is recognized either in OCI or in equity.

### 3.12 Cash & Cash Equivalents

Cash and cash equivalents comprise cash on hand and demand deposits, together with other short-term highly liquid investments (original maturity less than 12 months) that are readily convertible into known amount of cash and are subject to an insignificant risk of changes in value.

### 3.13 Equity and Reserves

Share Capital represents the nominal value of shares that have been issued. Securities premium includes any premium received on issue of Share Capital. Other components of equity include the following:

- Re-measurement of defined benefit liability comprises the actuarial gain or loss from

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## Notes to Financial Statements for the year ended 31st March 2026

changes in demographic and financial assumptions and return on plan assets.

- Other transactions recorded directly in Other Comprehensive Income.
- Retained earnings include all current and prior period retained profits.

### 3.14 Financial Instruments

#### Recognition, initial measurement, and de-recognition

Financial assets and financial liabilities are recognized and are measured initially at fair value adjusted by transactions costs, except for those financial assets which are classified at Fair Value through Profit & Loss (FVTPL) at inception.

Financial assets are derecognized when the contractual rights to the cash flows from the financial asset expire, or when the financial asset and all substantial risks and rewards are transferred. A financial liability is derecognized when it is extinguished, discharged, cancelled, or expires.

#### Classification and subsequent measurement of financial assets

For the purpose of subsequent measurement, financial assets are classified into the following categories upon initial recognition:

- amortized cost
- financial assets at fair value through profit or loss (FVTPL)
- financial assets at fair value through other comprehensive income (FVOCI)

All financial assets except for those at FVTPL are subject to review for impairment at least at each reporting date.

#### Amortised cost

A financial asset is measured at amortised cost using effective interest rates if both of the following conditions are met:

- a) The financial asset is held within a business model whose objective is to hold financial assets in order to collect contractual cash flows; and
  - b) The contractual terms of the financial asset give rise on specified dates to cash
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## Notes to Financial Statements for the year ended 31st March 2026

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flows that are solely payments of principal and interest on the principal amount outstanding.

The Company's cash and cash equivalents, trade and most other receivables fall into this category of financial instruments.

### Financial assets at FVTPL

Financial assets at FVTPL include financial assets that are either do not meet the criteria for amortized cost classification or that are equity instruments held for trading or that meet certain conditions and are designated at FVTPL upon initial recognition. All derivative financial instruments also fall into this category. Assets in this category are measured at fair value with gains or losses recognized in profit or loss. The fair values of financial assets in this category are determined by reference to active market transactions or using a valuation technique where no active market exists.

### Financial assets at FVOCI

FVOCI financial assets are either debt instruments that are managed under hold to collect and sell business model or are non-trading equity instruments that are irrevocable designated to this category at inception.

FVOCI financial assets are measured at fair value. Gains and losses are recognized in other comprehensive income, except for interest and dividend income, impairment losses and foreign exchange differences on monetary assets, which are recognized in statement of profit or loss.

### Classification and subsequent measurement of financial liabilities

Financial liabilities are measured subsequently at amortized cost using the effective interest method, except for financial liabilities held for trading or designated at FVTPL, that are carried subsequently at fair value with gains or losses recognized in profit and loss.

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## Notes to Financial Statements for the year ended 31st March 2026

All derivative financial instruments are accounted for at FVTPL.

### 3.15 Earnings Per Share

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

For the purpose of calculating diluted earnings per share, the net profit or loss for the year attributable to equity shareholders and the weighted average number of shares outstanding during the year are adjusted for the effects of all dilutive potential equity shares.

### 3.16 Cash Flow Statement:

Cash flows are reported using the indirect method, whereby net profit (loss) before tax is adjusted for the effects of transactions of a non-cash nature, any deferrals or accruals of past or future operating cash receipts or payments and items of income or expenses associated with investing or financing cash flows. The cash flows from operating, investing, and financing activities of the Company are segregated.

## 4.0 Additional Notes to Accounts

### 4.1 Labour Code:

The Government of India has consolidated 29 existing labour laws into four labour codes, namely the Code on Wages, 2019; the Social Security Code, 2020; the Industrial Relations Code, 2020; and the Occupational Safety, Health and Working Conditions Code, 2020 (collectively referred to as the Codes), effective 21 November 2025. Based on the information currently available and in line with the guidance issued by the Institute of Chartered Accountants of India (CAI), the Company has assessed that the impact of the Codes is not material and has not recognised any expenses in this regard. The Company will evaluate the impact, if any, once the relevant Central and State Rules are notified and will account for the same accordingly if required.

**4.2** The Company pays its vendors within normal period and in case of few MSME vendors provision for interest raised during the year shown as payable under the terms of the Micro Small and Medium Enterprises Development Act, 2006.

### 4.3 Regulatory Penalties and Fees:

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### Notes to Financial Statements for the year ended 31st March 2026

During the year, the Company has recognized expenses amounting to ₹43,29,557/- towards penalties and fees levied by stock exchange authorities, comprising processing fees for revocation of suspension, reinstatement fees, and fines levied pursuant to Standard Operating Procedures (SOP) for non-compliance with listing requirements.

These amounts, which were previously disclosed as contingent liabilities in earlier periods, have been crystallized during the current financial year and accordingly recognized in the Statement of Profit and Loss.

As at the reporting date, the aforesaid amounts are outstanding and are included under current liabilities. The management is taking necessary steps to ensure compliance with applicable regulatory requirements to avoid such occurrences in future.

#### 4.4 Auditors' Remuneration (excluding GST)

| Particulars             | (Amount Lakh Rupees)               |                                     |
|-------------------------|------------------------------------|-------------------------------------|
|                         | Current year ended 31st March 2026 | Previous year ended 31st March 2025 |
| Statutory Audit Fees    | 0.30                               | 0.30                                |
| Other Professional Fees |                                    |                                     |
| <b>Total</b>            | <b>0.30</b>                        | <b>0.30</b>                         |

#### 4.5 Related Party Disclosures As per IND AS 24

##### A. Name of the Related Parties

##### 1. Enterprise having significant influence:

Vikrant Kayan & Ors (HUF)  
 Agnes Packaging Private Limited  
 Dunhil Traders Private Limited  
 V.S Hi Rise Private Limited  
 Job Track Vyapaar Private Limited  
 Dunhil Heath Care Private Limited  
 Aakooti Barter Private Limited

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## Notes to Financial Statements for the year ended 31st March 2026

Gleam Fashions Private Limited

Devtasha Enterprise

Alfred Beverages Private Limited

### 2. Directors and Key Managerial Personnel:

Mr. Vikrant Kayan : Managing Director  
 Mr. Shaleni Kayan : Whole-time director  
 Mr. Sukumar Das : Director

### B. Transactions with Related Parties

(Rupees in Lakh)

| Particulars                        | Transaction |             | Closing Balance |            |
|------------------------------------|-------------|-------------|-----------------|------------|
|                                    | F.Y 2025-26 | F.Y 2024-25 | 31-03-2026      | 31-03-2024 |
| <b>i) Loan and Advance</b>         |             |             |                 |            |
| V. S. Hi-rise Pvt. Ltd.            |             |             | 265.71          | 265.71     |
| Devtasha Enterprise                | 52.77       | 65.94       | 189.96          | 137.19     |
| Alfred Beverages Pvt. Ltd.         |             |             | 82.81           | 82.81      |
| Dunhil Heath Care Private Limited. |             |             | 4.98            | 4.98       |
| <b>ii) Receiving of Services</b>   |             |             |                 |            |
| V. S. Hi-rise Pvt. Ltd.            |             |             | 265.71          | 265.71     |
| Aakooti barter Pvt. Ltd.           |             |             | 8.46            | 8.46       |
| Agnes Packaging Pvt. Ltd.          |             |             | 4.81            | 4.81       |
| Jobtrack Vyapaar Pvt. Ltd.         |             |             | 8.46            | 8.46       |
| <b>iii) Interest Income</b>        |             |             |                 |            |
| Gleam Fashions Pvt. Ltd.           |             |             |                 |            |
| <b>iv) Director Remuneration</b>   |             |             |                 |            |
| Vikrant Kayan                      |             |             | 25.22           | 25.22      |

### 4.6 Earnings Per Share (EPS)

| Particulars                                  |             | Current<br>Year<br>2025-26 | Previous<br>Year<br>2024-25 |
|----------------------------------------------|-------------|----------------------------|-----------------------------|
| Net Profit After Tax (PAT)                   | Lakh<br>Rs. | (62.82)                    | (15.76)                     |
| Net Profit After Tax for Equity Shares (PAT) | Lakh<br>Rs. | (62.82)                    | (15.76)                     |

**Notes to Financial Statements for the year ended 31st March 2026**

|                                                       |     |              |              |
|-------------------------------------------------------|-----|--------------|--------------|
| Earnings Per Share (EPS) (Equity Shares @ Rs1/- each) |     |              |              |
| Basic                                                 | Rs. | (0.02)       | (0.01)       |
| Diluted                                               | Rs. | (0.02)       | (0.01)       |
| Number of shares used in computing earnings per share |     |              |              |
| Basic                                                 | No. | 26,25,58,050 | 26,25,58,050 |
| Diluted                                               | No. | 26,25,58,050 | 26,25,58,050 |

**4.7 Consumption of Imported and Indigenous raw materials and stores & spares parts and percentage of each to total consumption.**

| Particulars                                       | Current Year 2025-26 |                | Previous Year 2024-25 |                |
|---------------------------------------------------|----------------------|----------------|-----------------------|----------------|
|                                                   | %                    | Value (Mn Rs.) | %                     | Value (Mn Rs.) |
| <b>Raw materials &amp; Intermediates Consumed</b> |                      |                |                       |                |
| Imported                                          |                      |                |                       |                |
| Indigenous                                        |                      |                |                       |                |
| Total                                             |                      |                |                       |                |
|                                                   |                      |                |                       |                |
| Imported                                          | -                    | -              |                       | -              |
| Indigenous                                        |                      |                |                       |                |
| Total                                             |                      |                |                       |                |

**4.8 Capital Commitments:**

(Rupees in Lakh)

| Particulars                                                                                                      | As at 31.03.2026 | As at 31.03.2025 |
|------------------------------------------------------------------------------------------------------------------|------------------|------------------|
| Estimated Amount of contract remaining to be executed on capital account and not provided for (net of advances): | -                | -                |
| Property, Plant and Equipment                                                                                    | -                | -                |

**4.9 Additional Disclosures in compliance of amendment in Companies Act**

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## Notes to Financial Statements for the year ended 31st March 2026

### Trade Payable Ageing:

As at 31<sup>st</sup> March 2026

(Amount in Lakh)

| Particulars                 | Outstanding for following periods from due date of payment |           |           |                   |       |
|-----------------------------|------------------------------------------------------------|-----------|-----------|-------------------|-------|
|                             | Less than 1 year                                           | 1-2 years | 2-3 years | More than 3 years | Total |
| (i) MSME                    | -                                                          | -         | -         | -                 | -     |
| (ii) Others                 | 49.25                                                      | 7.83      | 3.84      | 21.39             | 82.31 |
| (iii) Disputed dues MSME    | -                                                          | -         | -         | -                 | -     |
| (iv) Disputed dues - Others | -                                                          | -         | -         | -                 | -     |

As at 31<sup>st</sup> March 2025

(Amount in Million Rupees)

| Particulars                 | Outstanding for following periods from due date of payment |           |           |                   |       |
|-----------------------------|------------------------------------------------------------|-----------|-----------|-------------------|-------|
|                             | Less than 1 year                                           | 1-2 years | 2-3 years | More than 3 years | Total |
| (i) MSME                    | -                                                          | -         | -         | -                 | -     |
| (ii) Others                 | 12.45                                                      | 5.82      | 5.92      | 26.70             | 50.89 |
| (iii) Disputed dues - MSME  | -                                                          | -         | -         | -                 | -     |
| (iv) Disputed dues - Others | -                                                          | -         | -         | -                 | -     |

### Trade Receivable Ageing:

As at 31<sup>st</sup> March 2026

(Amount in Lakh)

| Particulars                                      | Outstanding for following periods from due date of payment |                   |           |           |                   |       |
|--------------------------------------------------|------------------------------------------------------------|-------------------|-----------|-----------|-------------------|-------|
|                                                  | Less than 6 months                                         | 6 months - 1 year | 1-2 years | 2-3 years | More than 3 years | Total |
| (i) Undisputed Trade receivables considered good | -                                                          | -                 | -         | -         | -                 | -     |

**Notes to Financial Statements for the year ended 31st March 2026**

|                                                         |   |   |   |   |   |   |
|---------------------------------------------------------|---|---|---|---|---|---|
| (ii) Undisputed Trade Receivables – considered doubtful | - | - | - | - | - | - |
| (iii) Disputed Trade Receivables considered good        | - | - | - | - | - | - |
| (iv) Disputed Trade Receivables considered doubtful     | - | - | - | - | - | - |

As at 31<sup>st</sup> March 2025

(Amount in Lakh)

| Particulars                                             | Outstanding for following periods from due date of payment |                  |           |           |                   |       |
|---------------------------------------------------------|------------------------------------------------------------|------------------|-----------|-----------|-------------------|-------|
|                                                         | Less than 6 months                                         | 6 months -1 year | 1-2 years | 2-3 years | More than 3 years | Total |
| (i) Undisputed Trade receivables – considered good      | -                                                          | -                | -         | -         | -                 | -     |
| (ii) Undisputed Trade Receivables – considered doubtful | -                                                          | -                | -         | -         | -                 | -     |
| (iii) Disputed Trade Receivables considered good        | -                                                          | -                | -         | -         | -                 | -     |
| (iv) Disputed Trade Receivables considered doubtful     | -                                                          | -                | -         | -         | -                 | -     |

**Capital Work in Progress Ageing**As at 31<sup>st</sup> March 2026

(Amount in Lakh)

| CWIP                 | Amount in CWIP for a period of |           |           |                   |       |
|----------------------|--------------------------------|-----------|-----------|-------------------|-------|
|                      | Less than 1 year               | 1-2 years | 2-3 Years | More than 3 years | Total |
| Projects in progress | -                              | -         | -         | -                 | -     |
| Projects             | -                              | -         | -         | -                 | -     |

**Notes to Financial Statements for the year ended 31st March 2026**

|                       |  |  |  |  |  |
|-----------------------|--|--|--|--|--|
| temporarily suspended |  |  |  |  |  |
|-----------------------|--|--|--|--|--|

As at 31<sup>st</sup> March 2025

(Amount in Lakh)

| CWIP                           | Amount in CWIP for a period of |           |           |                   |       |
|--------------------------------|--------------------------------|-----------|-----------|-------------------|-------|
|                                | Less than 1 year               | 1-2 years | 2-3 Years | More than 3 years | Total |
| Projects in progress           | -                              | -         | -         | -                 | -     |
| Projects temporarily suspended | -                              | -         | -         | -                 | -     |

Capital Work in Progress, whose completion is overdue or has exceeded its cost compared to its original plan, CWIP completion schedule:

As at 31<sup>st</sup> March 2026

(Amount in Lakh)

| CWIP      | Amount in CWIP for a period of |           |           |                   |       |
|-----------|--------------------------------|-----------|-----------|-------------------|-------|
|           | Less than 1 year               | 1-2 years | 2-3 Years | More than 3 years | Total |
| Project 1 | -                              | -         | -         | -                 | -     |

As at 31<sup>st</sup> March 2025

(Amount in Lakh)

| CWIP      | Amount in CWIP for a period of |           |           |                   |       |
|-----------|--------------------------------|-----------|-----------|-------------------|-------|
|           | Less than 1 year               | 1-2 years | 2-3 Years | More than 3 years | Total |
| Project 1 | -                              | -         | -         | -                 | -     |

**4.10 Accounting Ratios:**

| S. No. | Particulars   | Current Year<br>2025-26 | Previous Year<br>2024-25 |
|--------|---------------|-------------------------|--------------------------|
| a)     | Current Ratio |                         |                          |

**Notes to Financial Statements for the year ended 31st March 2026**

|    |                                  |        |          |
|----|----------------------------------|--------|----------|
|    |                                  | 0.40   | 0.44     |
| b) | Debt-Equity Ratio                | (1.21) | (1.23)   |
| c) | Debt Service Coverage Ratio      | -      | 0.44     |
| d) | Return on Equity Ratio           | 7.64%  | 2.08%    |
| e) | Inventory turnover ratio         | -      | -        |
| f) | Trade Receivables turnover ratio | -      | -        |
| g) | Trade payables turnover ratio    | -      | -        |
| h) | Net capital turnover ratio       | -      | (0.01)   |
| i) | Net profit ratio                 | -      | -749.07% |
| j) | Return on Capital employed       | 22.51% | -5.42%   |
| k) | Return on investment             | 26.83% | 8.13%    |

- 4.11** Previous year's figures have been regrouped/ reclassified wherever necessary.
- 4.12** The Company does not have any Benami property, where any proceeding has been initiated or pending against the Company for holding any Benami property under the Benami Transactions (Prohibition) Act, 1988 and rules made thereunder. (Certificate to be Obtained)
- 4.13** The Company is in compliance with the number of layers prescribed under clause (87) of section 2 of the Companies Act, 2013 read with the Companies (Restriction on number of Layers) Rules, 2017 (as amended).
- 4.14** The Company has not been declared as willful defaulter by any bank or financial institution or other lender.
- 4.15** The Company does not have any transactions with companies struck off under Section 248 of the Companies Act, 2013 (as amended) or Section 560 of the Companies Act, 1956
- 4.16** The Company has not traded or invested in Crypto Currency or Virtual during the current and previous financial year
- 4.17** The Company has 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:
-

**Notes to Financial Statements for the year ended 31st March 2026**

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(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.

**4.16** The balances of loans and advances, trade receivables, and trade payables are subject to confirmation. In most of the cases, the confirmation are yet to be received

In terms of our Report of even date.

Sd/-

CA Manoranjan Mishra  
Partner  
Membership Number: 063698  
  
UDIN: 26300040MMICWM5620

Sd/-

VIKRANT KAYAN  
DIN: 00761044

Sd/-

VIKASH DUBEY  
DIN: 06548810

Place: Bhubaneswar  
Date: 30/05/2026

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