TRIDHYA TECH LIMITED

ANNUAL REPORT 2025-26

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401, One World West, Near Ambli T-Junction 200' S. P. Ring Road, Bopal, Ahmedabad 380058

CORPORATE INFORMATION

BOARD OF DIRECTORS AND KEY MANAGERIAL PERSONNEL	
Mr. Rameshkumar Arjanbhai Marand	Managing Director
Mr. Raj Arjanbhai Ahir	Director
Mr. Vinay Shivji Dangar	Director
Mr. Ashutosh Chhawchharia	Independent Director
Ms. Hetal Somani (Resigned w.e.f 19*th* March, 2026)	Independent Director
Ms. Bhanvi Choudhary (Resigned w.e.f. 1*st* May, 2026)	Company Secretary and Compliance Officer
Mr. Rahulbhai Labana	Chief Financial Officer (CFO)

STATUTORY AUDITORS OF COMPANY	M/s. MAAK & Associates Chartered Accountants, Ahmedabad (Firm Registration Number: 135024W)
SECRETARIAL AUDITORS OF COMPANY	M/s. Shalini Pandey & Associates Company Secretaries, Ahmedabad
BANKERS	HDFC Bank Limited, Ahmedabad
REGISTRAR & SHARE TRANSFER AGENT (RTA)	MUFG INTIME INDIA PRIVATE LIMITED (*Formerly known as 'Link Intime India Private Limited'*)
REGISTERED ADDRESS	401, One World West, Near Ambli T-Junction 200' S. P. Ring Road, Bopal, Ahmedabad, Ahmedabad, Gujarat, India,

TRIDHYA TECH LIMITED

TABLE OF CONTENTS

01 NOTICE OF ANNUAL GENERAL MEETING

02 DIRECTOR'S REPORT

03 ANNEXURES TO DIRECTOR'S REPORT

04 SECRETARIAL AUDIT REPORT

05 MANAGEMENT DISCUSSION AND ANALYSIS REPORT

06 AUDITOR'S REPORT (STANDALONE FINANCIAL STATEMENTS)

07 STANDALONE BALANCESHEET

08 STANDALONE PROFIT AND LOSS

09 STANDALONE CASH FLOW STATEMENT

10 NOTES TO FINANCIAL STATEMENT

11 AUDITOR'S REPORT (CONSOLIDATED FINANCIAL STATEMENTS)

12 CONSOLIDATED BALANCE SHEET

13 CONSOLIDATED PROFIT & LOSS

14 CONSOLIDATED CASH FLOW STATEMENT

15 NOTES TO FINANCIAL STATEMENT

NOTICE OF 09TH ANNUAL GENERAL MEETING

NOTICE IS HEREBY GIVEN THAT THE NINTH (09TH) ANNUAL GENERAL MEETING OF THE MEMBERS OF TRIDHYA TECH LIMITED WILL BE HELD ON TUESDAY, 29TH SEPTEMBER, 2026 AT 5:00 P.M. THROUGH VIDEO CONFERENCING ('VC')/ OTHER AUDIO-VISUAL MEANS (OAVMs), TO TRANSACT THE FOLLOWING BUSINESS:

ORDINARY BUSINESS

ITEM NO. 1: ADOPTION OF AUDITED FINANCIAL STATEMENTS

To receive, consider and adopt:

a) the Audited Standalone Financial Statements of the Company for the financial year ended 31st March, 2026, together with the Reports of the Board of Directors and the Auditors thereon; and

b) the Audited Consolidated Financial Statements of the Company for the financial year ended 31st March, 2026, together with the Report of the Auditors thereon.

ITEM NO. 2: RE-APPOINTMENT OF A DIRECTOR

To re-appoint **Mr. Raj Arjanbhai Ahir (DIN: 08025164),** who retires by rotation and being eligible, offers himself for re-appointment.

"RESOLVED THAT, pursuant to the provisions of Section 152 of the Companies Act, 2013, Mr. Raj Arjanbhai Ahir (DIN: 08025164), who retires by rotation, at this Annual General Meeting and being eligible, has offered himself for re-appointment, be and is hereby re-appointed as Director of the company, liable to retire by rotation;

RESOLVED FURTHER THAT the Board of Directors sand the Company Secretary of the company be and are hereby authorized to do all such acts and take all such steps as may be necessary, proper or expedient to give effect to this resolution**."**

SPECIAL BUSINESS

ITEM NO.3: TO APPROVE THE RELATED PARTY TRANSACTIONS WITH TABLEFLOW TECH PRIVATE LIMITED:

To pass, with or without modification(s), the following resolution as an Ordinary Resolution:

"RESOLVED THAT, pursuant to the provisions of Section 188 of the Companies Act, 2013 ("Act") and other applicable provisions, if any, read with Rule 15 of the Companies (Meetings of Board and its Powers) Rules, 2014,("Rules") and pursuant to the regulation 23(4) and another regulation of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations") including any statutory modification(s) or re-enactment thereof, pursuant to the recommendation of Audit Committee

and Board of Member of the Company and the Company's policy on Related Party transaction(s), approval of the Shareholders be and is hereby accorded for entering into or continuing to enter into to contract(s)/ arrangement(s)/ transaction(s)/ agreement(s) in the ordinary course of business and on arm's length basis with **Tableflow Tech Private Limited**, a 'Related Party' of the Company within the meaning of Section 2(76) of the Act and Regulation 2(1)(zb) of the Listing Regulations, in the nature of a) sale, purchase, lease or supply of goods; b) procurement or rendering of services; c) transfer of any resources, services or obligations to meet the Company's business objective/requirements; and d) availing/advancing of borrowings / inter corporate loans/ advances ("Related Party Transactions"), on an ongoing basis, whether individually and/or in the aggregate **shall not exceed INR 1 Crores (Rupees One Crores Only) during the financial year 2026-27,** on such material terms and conditions as detailed in the explanatory statement to this resolution and on such terms and conditions as may be decided by the Board of Directors of the Company (including any Committee thereof) as deemed fit, from time to time;

RESOLVED FURTHER THAT, the Board of Directors be and is hereby authorized to delegate all or any of the powers conferred on it by or under this resolution to any Committee of Directors of the Company and to do all acts and take such steps as may be considered necessary or expedient to give effect to the aforesaid resolution;

RESOLVED FURTHER THAT, all actions taken by the Board in connection with any matter referred to or contemplated in this resolution be and are hereby approved, ratified and confirmed in all aspects."

ITEM NO. 4: TO APPROVE THE RELATED PARTY TRANSACTIONS WITH CODUP TECHNOLOGIES PRIVATE LIMITED

To pass, with or without modification(s), the following resolution as an **Ordinary Resolution:**

"RESOLVED THAT, pursuant to the provisions of Section 188 of the Companies Act, 2013 ("Act") and other applicable provisions, if any, read with Rule 15 of the Companies (Meetings of Board and its Powers) Rules, 2014,("Rules") and pursuant to the regulation 23(4) and another regulation of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations") including any statutory modification(s) or re-enactment thereof, pursuant to the recommendation of Audit Committee and Board of Member of the Company and the Company's policy on Related Party transaction(s), approval of the Shareholders be and is hereby accorded for entering into or continuing to enter into to contract(s)/arrangement(s)/ transaction(s)/ agreement(s) in the ordinary course of business and on arm's length basis with **Codup Technologies Private Limited**, a 'Related Party' of the Company within the meaning of Section 2(76) of the Act and Regulation 2(1)(zb) of the Listing Regulations, in the nature of a) sale, purchase, lease or supply of goods; b) procurement or rendering of services; c) transfer of any resources, services or obligations to meet the Company's business objective/requirements; and d) availing/advancing of borrowings / inter corporate loans/ advances ("Related Party Transactions"), on an ongoing basis, whether individually and/or in the aggregate **shall not exceed INR 50 lakhs (Rupees Fifty Lakhs Only) during the financial year 2026-27,** on such material terms and conditions as detailed in the explanatory statement to this resolution and on such terms and conditions as may be decided by the Board of Directors of the Company (including any Committee thereof) as deemed fit, from time to time;

RESOLVED FURTHER THAT, the Board of Directors be and is hereby authorized to delegate all or any of the powers conferred on it by or under this resolution to any Committee of Directors of the Company and to do all acts and take such steps as may be considered necessary or expedient to give effect to the aforesaid resolution;

RESOLVED FURTHER THAT, all actions taken by the Board in connection with any matter referred to or contemplated in this resolution be and are hereby approved, ratified and confirmed in all aspects."

ITEM NO. 5: TO APPROVE THE RELATED PARTY TRANSACTIONS WITH TRIDHYA ENTERPRISE LLP

To pass, with or without modification(s), the following resolution as an **Ordinary Resolution:**

"RESOLVED THAT, pursuant to the provisions of Section 188 of the Companies Act, 2013 ("Act") and other applicable provisions, if any, read with Rule 15 of the Companies (Meetings of Board and its Powers) Rules, 2014,("Rules") and pursuant to the regulation 23(4) and another regulation of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations") including any statutory modification(s) or re-enactment thereof, pursuant to the recommendation of Audit Committee and Board of Member of the Company and the Company's policy on Related Party transaction(s), approval of the Shareholders be and is hereby accorded for entering into or continuing to enter into to contract(s)/arrangement(s)/ transaction(s)/ agreement(s) in the ordinary course of business and on arm's length basis with **TRIDHYA ENTERPRISE LLP**, a 'Related Party' of the Company within the meaning of Section 2(76) of the Act and Regulation 2(1)(zb) of the Listing Regulations, in the nature of a) sale, purchase, lease or supply of goods; b) procurement or rendering of services; c) transfer of any resources, services or obligations to meet the Company's business objective/requirements; and d) availing/advancing of borrowings / inter corporate loans/ advances ("Related Party Transactions"), on an ongoing basis, whether individually and/or in the aggregate **shall not exceed INR 15 Crores (Rupees Fifteen Crores Only) during the financial year 2026-27,** on such material terms and conditions as detailed in the explanatory statement to this resolution and on such terms and conditions as may be decided by the Board of Directors of the Company (including any Committee thereof) as deemed fit, from time to time;

RESOLVED FURTHER THAT, the Board of Directors be and is hereby authorized to delegate all or any of the powers conferred on it by or under this resolution to any Committee of Directors of the Company and to do all acts and take such steps as may be considered necessary or expedient to give effect to the aforesaid resolution;

RESOLVED FURTHER THAT, all actions taken by the Board in connection with any matter referred to or contemplated in this resolution be and are hereby approved, ratified and confirmed in all aspects."

ITEM NO. 6: TO APPROVE THE RELATED PARTY TRANSACTIONS WITH TRIDHYA INFRA LLP

To pass, with or without modification(s), the following resolution as an **Ordinary Resolution:**

"RESOLVED THAT, pursuant to the provisions of Section 188 of the Companies Act, 2013 ("Act") and other applicable provisions, if any, read with Rule 15 of the Companies (Meetings of Board and its Powers) Rules, 2014,("Rules") and pursuant to the regulation 23(4) and another regulation of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations") including any statutory modification(s) or re-enactment thereof, pursuant to the recommendation of Audit Committee and Board of Member of the Company and the Company's policy on Related Party transaction(s), approval of the Shareholders be and is hereby accorded for entering into or continuing to enter into to contract(s)/arrangement(s)/ transaction(s)/ agreement(s) in the ordinary course of business and on arm's length

basis with **TRIDHYA ENTERPRISE LLP**, a 'Related Party' of the Company within the meaning of Section 2(76) of the Act and Regulation 2(1)(zb) of the Listing Regulations, in the nature of a) sale, purchase, lease or supply of goods; b) procurement or rendering of services; c) transfer of any resources, services or obligations to meet the Company's business objective/requirements; and d) availing/advancing of borrowings / inter corporate loans/ advances ("Related Party Transactions"), on an ongoing basis, whether individually and/or in the aggregate **shall not exceed INR 50 lakhs (Rupees Fifty Lakhs Only) during the financial year 2026-27,** on such material terms and conditions as detailed in the explanatory statement to this resolution and on such terms and conditions as may be decided by the Board of Directors of the Company (including any Committee thereof) as deemed fit, from time to time;

RESOLVED FURTHER THAT, the Board of Directors be and is hereby authorized to delegate all or any of the powers conferred on it by or under this resolution to any Committee of Directors of the Company and to do all acts and take such steps as may be considered necessary or expedient to give effect to the aforesaid resolution;

RESOLVED FURTHER THAT, all actions taken by the Board in connection with any matter referred to or contemplated in this resolution be and are hereby approved, ratified and confirmed in all aspects."

ITEM NO. 7: TO APPROVE THE RELATED PARTY TRANSACTIONS WITH INEXTURE SOLUTIONS LIMITED

To pass, with or without modification(s), the following resolution as an **Ordinary Resolution:**

"RESOLVED THAT, pursuant to the provisions of Section 188 of the Companies Act, 2013 ("Act") and other applicable provisions, if any, read with Rule 15 of the Companies (Meetings of Board and its Powers) Rules, 2014,("Rules") and pursuant to the regulation 23(4) and another regulation of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations") including any statutory modification(s) or re-enactment thereof, pursuant to the recommendation of Audit Committee and Board of Member of the Company and the Company's policy on Related Party transaction(s), approval of the Shareholders be and is hereby accorded for entering into or continuing to enter into to contract(s)/arrangement(s)/ transaction(s)/ agreement(s) in the ordinary course of business and on arm's length basis with **INEXTURE SOLUTIONS LIMITED**, a 'Related Party' of the Company within the meaning of Section 2(76) of the Act and Regulation 2(1)(zb) of the Listing Regulations, in the nature of a) sale, purchase, lease or supply of goods; b) procurement or rendering of services; c) transfer of any resources, services or obligations to meet the Company's business objective/requirements; and d) availing/advancing of borrowings / inter corporate loans/ advances ("Related Party Transactions"), on an ongoing basis, whether individually and/or in the aggregate **shall not exceed INR 05 Crores (Rupees Five Crores Only) during the financial year 2026-27,** on such material terms and conditions as detailed in the explanatory statement to this resolution and on such terms and conditions as may be decided by the Board of Directors of the Company (including any Committee thereof) as deemed fit, from time to time;

RESOLVED FURTHER THAT, the Board of Directors be and is hereby authorized to delegate all or any of the powers conferred on it by or under this resolution to any Committee of Directors of the Company and to do all acts and take such steps as may be considered necessary or expedient to give effect to the aforesaid resolution;

RESOLVED FURTHER THAT, all actions taken by the Board in connection with any matter referred to or contemplated in this resolution be and are hereby approved, ratified and confirmed in all aspects."

ITEM NO. 8: TO APPROVE THE RELATED PARTY TRANSACTIONS WITH TRIDHYA SILWATECH INFORMATION TECHNOLOGY CO LLC

To pass, with or without modification(s), the following resolution as an **Ordinary Resolution:**

"RESOLVED THAT, pursuant to the provisions of Section 188 of the Companies Act, 2013 ("Act") and other applicable provisions, if any, read with Rule 15 of the Companies (Meetings of Board and its Powers) Rules, 2014,("Rules") and pursuant to the regulation 23(4) and another regulation of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations") including any statutory modification(s) or re-enactment thereof, pursuant to the recommendation of Audit Committee and Board of Member of the Company and the Company's policy on Related Party transaction(s), approval of the Shareholders be and is hereby accorded for entering into or continuing to enter into to contract(s)/arrangement(s)/ transaction(s)/ agreement(s) in the ordinary course of business and on arm's length basis with **TRIDHYA SILWATECH INFORMATION TECHNOLOGY CO LLC**, a 'Related Party' of the Company within the meaning of Section 2(76) of the Act and Regulation 2(1)(zb) of the Listing Regulations, in the nature of a) sale, purchase, lease or supply of goods; b) procurement or rendering of services; c) transfer of any resources, services or obligations to meet the Company's business objective/requirements; and d) availing/advancing of borrowings / inter corporate loans/ advances ("Related Party Transactions"), on an ongoing basis, whether individually and/or in the aggregate **shall not exceed INR 1 Crores (Rupees One Crores Only) during the financial year 2026-27,** on such material terms and conditions as detailed in the explanatory statement to this resolution and on such terms and conditions as may be decided by the Board of Directors of the Company (including any Committee thereof) as deemed fit, from time to time;

RESOLVED FURTHER THAT, the Board of Directors be and is hereby authorized to delegate all or any of the powers conferred on it by or under this resolution to any Committee of Directors of the Company and to do all acts and take such steps as may be considered necessary or expedient to give effect to the aforesaid resolution;

RESOLVED FURTHER THAT, all actions taken by the Board in connection with any matter referred to or contemplated in this resolution be and are hereby approved, ratified and confirmed in all aspects."

ITEM NO. 9: TO APPROVE THE RELATED PARTY TRANSACTIONS WITH INEXURE SOLUTIONS INC.

To pass, with or without modification(s), the following resolution as an **Ordinary Resolution:**

"RESOLVED THAT, pursuant to the provisions of Section 188 of the Companies Act, 2013 ("Act") and other applicable provisions, if any, read with Rule 15 of the Companies (Meetings of Board and its Powers) Rules, 2014,("Rules") and pursuant to the regulation 23(4) and another regulation of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations") including any statutory modification(s) or re-enactment thereof, pursuant to the recommendation of Audit Committee and Board of Member of the Company and the Company's policy on Related Party transaction(s), approval of the Shareholders be and is hereby accorded for entering into or continuing to enter into to contract(s)/arrangement(s)/ transaction(s)/ agreement(s) in the ordinary course of business and on arm's length basis with **INEXURE SOLUTIONS INC**, a 'Related Party' of the Company within the meaning of Section 2(76) of the Act and Regulation 2(1)(zb) of the Listing Regulations, in the nature of a) sale, purchase, lease or supply of goods; b) procurement or rendering of services; c) transfer of any resources, services or obligations to meet the Company's business objective/requirements; and d) availing/advancing of borrowings / inter corporate loans/

advances ("Related Party Transactions"), on an ongoing basis, whether individually and/or in the aggregate **shall not exceed INR 01 Crores (Rupees One Crores Only) during the financial year 2026-27,** on such material terms and conditions as detailed in the explanatory statement to this resolution and on such terms and conditions as may be decided by the Board of Directors of the Company (including any Committee thereof) as deemed fit, from time to time;

RESOLVED FURTHER THAT, the Board of Directors be and is hereby authorized to delegate all or any of the powers conferred on it by or under this resolution to any Committee of Directors of the Company and to do all acts and take such steps as may be considered necessary or expedient to give effect to the aforesaid resolution;

RESOLVED FURTHER THAT, all actions taken by the Board in connection with any matter referred to or contemplated in this resolution be and are hereby approved, ratified and confirmed in all aspects."

BY ORDER OF BOARD OF DIRECTORS
FOR, TRIDHYA TECH LIMITED

RAMESH ARJANBHAI MARAND
CHAIRMAN & MANAGING DIRECTOR
DIN: 07235447

Registered Office:
401, One World West, Near Ambli T-junction 200' S. P. Ring Road,
Bopal, Ahmedabad – 380058, Gujarat.

Place: Ahmedabad
Date: 05/09/2026

NOTES

1. An Explanatory Statement setting out the material facts pursuant to Section 102(1) of the Act and the other applicable provisions of the Act for the proposed Resolutions is annexed hereto. The approval of the Members of the Company is being sought through the remote e-voting facility only.
2. 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 https://www.tridhyatech.com/investors/annual-report.The Notice can also be accessed from the websites of the Stock Exchanges i.e.; National Stock Exchange of India Limited at www.nseindia.com. The AGM Notice is also disseminated on the website of CDSL (agency for providing the Remote e-Voting facility and e-voting system during the AGM) i.e.; www.evotingindia.com
3. The AGM/~~EGM~~ 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.
4. Further, in continuation to the Ministry of Corporate Affairs General Circular No. 14 /2020 dated 08.04.2020, General Circular No. 03/ 2022 dated 05.05.2022, General Circular No. 11/ 2022 dated 28.12.2022, 09/2024 dated 19th September, 2024 and MCA circular dated 22nd September, 2025; after due examination, it has also been decided to allow companies to conduct their AGMs through Video Conference (VC) or Other Audio Visual Means (OAVM) or transact items through postal ballot in accordance with framework provided in the aforesaid Circulars till further orders. All other requirements provided in the said Circulars shall remain unchanged. Accordingly, in compliance with the provisions of the Companies Act, 2013 ('Act'), Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations'), MCA Circulars and SEBI Circulars, the AGM of the Company is being conducted through VC/OAVM.
5. 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 Central Depository Services (India) Limited (CDSL) 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 CDSL.
6. The Members can join the AGM in the VC/OAVM mode 15 minutes before and after the scheduled time of the commencement of the Meeting by following the procedure mentioned in the Notice. The facility of participation at the AGM through VC/OAVM will be made available for 1000 members on first come first served basis. This will not include large Shareholders (Shareholders holding 2% or more shareholding), Promoters, Institutional Investors, Directors, Key Managerial Personnel, the Chairpersons of the Audit Committee, Nomination and Remuneration Committee and Stakeholders Relationship Committee, Auditors etc. who are allowed to attend the AGM without restriction on account of first come first served basis.
7. However, the Body Corporates are entitled to appoint authorized representatives to attend the AGM through VC/OAVM and participate there at and cast their votes through e-voting.
8. The attendance of the Members attending the AGM through VC/OAVM will be counted for the purpose of reckoning the quorum under Section 103 of the Companies Act, 2013.
9. 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/EGM. 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/EGM through VC/OAVM and cast their votes through e-voting.

10. In accordance with the Secretarial Standard-2 on General Meetings issued by the Institute of Company Secretaries of India ("ICSI") read with Clarification / Guidance on applicability of Secretarial Standards - 1 and 2 dated April 15, 2020 issued by the ICSI, the proceedings of the AGM shall be deemed to be conducted at the Registered Office of the Company which shall be the deemed venue of the AGM.

THE INSTRUCTION FOR MEMBERS FOR REMOTE E-VOTING AND E-VOTING DURING AGM AND JOINING MEETING THROUGH VC/OAVM ARE AS UNDER:

Step 1 : Access through Depositories CDSL/NSDL e-Voting system in case of individual shareholders holding shares in demat mode.

Step 2 : Access through CDSL e-Voting system in case of shareholders holding shares in physical mode and non-individual shareholders in demat mode.

1) The voting period begins on Saturday, 26th September, 2026 at 09:00 a.m. and ends on Monday, 28th September, 2026 at 05:00 p.m. During this period shareholders of the Company, holding shares either in physical form or in dematerialized form, as on the cut-off date (record date) i.e., Tuesday, 22nd September, 2026 may cast their vote electronically. The e-voting module shall be disabled by CDSL for voting thereafter.
2) Shareholders who have already voted prior to the meeting date would not be entitled to vote at the meeting venue.
3) 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, listedentities 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.

4) 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 advisedto 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 CDSL/NSDL is given below:

Type of shareholders	Login Method
Individual Shareholders holding securities in Demat mode with CDSL Depository	1) Users who have opted for CDSL Easi / Easiest facility, can login through their existing user id and password. Option will be made available to reach e-Voting page without any further authentication. The users to login to Easi / Easiest are requested to visit CDSL website www.cdslindia.com and click on login icon & My Easi New (Token) Tab. 2) After successful login the Easi / Easiest user will be able to see the e-Voting option for eligible companies where the evoting is in progress as per the information provided by company. On clicking the evoting option, the user will be able to see e-Voting page of the e-Voting service provider for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. Additionally, there is also links provided to access the system of all e-Voting Service Providers, so that the user can visit the e-Voting service providers' website directly. 3) If the user is not registered for Easi/Easiest, option to register is available at cdsl website www.cdslindia.com and click on login & My Easi New (Token) Tab and then click on registration option. 4) Alternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN No. from a e-Voting link available on www.cdslindia.com home page. The system will authenticate the user by sending OTP on registered Mobile & Email as recorded in the Demat Account. After successful authentication, user will be able to see the e-Voting option where the evoting is in progress and also able to directly access the system of all e-Voting Service Providers.
Individual Shareholders holding securities in demat mode with NSDL Depository	1) If you are already registered for NSDL IDeAS facility, please visit the e-Services website of NSDL. Open web browser by typing the following URL: https://eservices.nsdl.com either on a Personal Computer or on a mobile. Once the home page of e-Services is launched, click on the "Beneficial Owner" icon under "Login" which is available under 'IDeAS' section. A new screen will open. You will have to enter your User ID and Password. After successful authentication, you will be able to see e-Voting services. Click on "Access to e-Voting" under e-Voting services and you will be able to see e-Voting page. Click on company name or e-Voting service provider name and you will be re-directed to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. 2) If the user is not registered for IDeAS e-Services, option to register is available at https://eservices.nsdl.com. Select "Register Online for IDeAS "Portal or click at https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp 3) Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section. A new screen will open. You will have to enter your User ID (i.e. your sixteen digit demat account number hold with

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

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

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

Login type	Helpdesk details
Individual Shareholders holding securities in Demat mode with CDSL	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at helpdesk.evoting@cdslindia.com or contact at toll free no. 1800 21 09911
Individual Shareholders holding securities in Demat mode with NSDL	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at evoting@nsdl.co.in or call at: 022 - 4886 7000 and 022 - 2499 7000

5) Login method for e-Voting and joining virtual meetings for **Physical shareholders and shareholders other than individual holding in Demat form.**

(i) The shareholders should log on to the e-voting website www.evotingindia.com.
(ii) Click on "Shareholders" module.
(iii) 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.

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

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

6) If you are a first-time user follow the steps given below:

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

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

(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 EVSN for the relevant <**Tridhya Tech 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"for voting. Select the option YES or NO as desired. The option YES implies that you assent to the Resolution and option NO implies that you dissent to the Resolution.

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

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

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

(xvi) There is also an optional provision to upload BR/POA if any uploaded, which will be made available to scrutinizer for verification.

(xvii) **Additional Facility for Non – Individual Shareholders and Custodians –For Remote Voting only.**

- Non-Individual shareholders (i.e.; other than Individuals, HUF, NRI etc.) and Custodians are required to log on to www.evotingindia.com and register themselves in the "Corporates" module.
- A scanned copy of the Registration Form bearing the stamp and sign of the entity should be emailed to helpdesk.evoting@cdslindia.com.
- After receiving the login details a Compliance User should be created using the admin login and password. The Compliance User would be able to link the account(s) for which they wish to vote on.
- The list of accounts linked in the login should be mailed to helpdesk.evoting@cdslindia.com and on approval of the accounts they would be able to cast their vote.
- It is Mandatory that, 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; info@tridhyatech.com if they have voted from individual tab & not uploaded same in the CDSL e-voting system for the scrutinizer to verify the same.

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

1) The procedure for attending meeting & e-Voting on the day of the AGM is same as the instructions mentionedabove for Remote e-voting.
2) The link for VC/OAVM to attend meeting will be available where the EVSN of Company will be displayed aftersuccessful 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 willnot 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 disturbanceduring 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 asa speaker by sending their request in advance at least 7 days prior to meeting mentioning their name, demat account number/folio number, email id, mobile number at info@tridhyatech.com. The shareholders who do not wish to speak during the AGM but have queries may send their queries in advance 7 days prior to meeting mentioning their name, demat account number/folio number, email id, mobile number at info@tridhyatech.com.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 onthe 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 ADDRESSES ARE NOT REGISTERED WITH THE DEPOSITORIES FOR OBTAINING LOGIN CREDENTIALS FOR E-VOTING FOR THE RESOLUTIONS PROPOSED IN THIS NOTICE:

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 copyof Aadhar Card) by email to info@tridhyatech.com.
2. For Demat shareholders, please provide Demat account details (CDSL-16 digit beneficiary ID or NSDL-16 digit DPID + CLID), Name, client master or copy of Consolidated Account statement, PAN (self-attested scanned copy of PAN card), AADHAR (self-attested scanned copy of Aadhar Card) to info@tridhyatech.com.
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 CDSL e-Voting System, you can writean email to helpdesk.evoting@cdslindia.com or contact at 180021 09911.

All grievances connected with the facility for voting by electronic means may be addressed to Mr. Rakesh Dalvi,Manager, (CDSL,) Central Depository Services (India) Limited, A Wing, 25th Floor, Marathon Futurex, Mafatlal Mill Compounds, N M Joshi Marg, Lower Parel (East), Mumbai – 400013 or send an email to helpdesk.evoting@cdslindia.com or call on 180021 09911.

BY ORDER OF BOARD OF DIRECTORS
FOR, TRIDHYA TECH LIMITED

RAMESH ARJANBHAI MARAND
CHAIRMAN & MANAGING DIRECTOR
DIN: 07235447

Registered Office:
401, One World West, Near Ambli T-junction 200' S. P. Ring Road,
Bopal, Ahmedabad – 380058, Gujarat.

Place: Ahmedabad
Date: 05/09/2026

EXHIBIT TO THE NOTICE

ITEM NO. 2: RE-APPOINTMENT OF A DIRECTOR

DETAILS OF DIRECTORS SEEKING APPOINTMENT/RE-APPOINTMENT AT THE ANNUAL GENERAL MEETING (UNDER REGULATION 36 OF THE SEBI LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS, 2015)

1. **MR. RAJ ARJANBHAI AHIR**

SL. NO.	NAME OF DIRECTOR	MR. RAJ ARJANBHAI AHIR
1.	DIN	08025164
2.	Date of Birth	31st December, 1984
3.	Brief resume and nature of expertise in specific functional areas	Raj Arjanbhai Ahir aged 41 years, is the Non-Executive Director of our company. He completed his Bachelor Degree VGEC Chandkheda and joined an IT company as trainee software developer. After gaining the experience of one and half decade in the IT Field, he had a vision to start the IT Company to provide one stop solution to their client. Accordingly, he has contributed a lot in the development and growth of company.
4.	Date of first appointment on the Board	07/06/2021
5.	Terms and conditions of appointment	As mutually agreed between parties.
6.	Current designation	Non-Executive Director
7.	Details of remuneration / sitting fees	NIL
8.	Shareholding in the Company (number of shares as on the date of this AGM Notice)	50,000 Equity Shares
9.	Disclosure of Relationships between Directors inter-se	He is not related to any of the Directors of the company.
10.	Number of Board Meetings attended during FY-26 and FY-27	FY 2026: 6 FY 2027: 2
11.	Names of listed entities in which the person also holds the directorship and the membership of Committees of the board (along with listed entities from which the person has resigned in the past three years);	NIL

12.	**Membership/ Chairmanship of Committees in other Public Companies**	NIL
13.	**Past Performance**	He has made significant contributions to the Company during his tenure.
14.	**Reason for re-appointment**	He has made significant contributions to the Company during his tenure.

ITEM NO. 3 TO 9

TO APPROVE RELATED PARTY TRANSCATIONS WITH RESPECTIVE PARTIES

Pursuant to the provisions of Section 188 of the Companies Act, 2013 read with the Companies (Meetings of Board and its Powers) Rules, 2014, the Related Party Transactions as mentioned in clause (a) to (g) of the said section requires a Company to obtain approval of the Board of Directors and subsequently the Shareholders of the Company by way of ordinary resolution in case the value of the Related Party Transactions exceed the stipulated thresholds prescribed in Rule 15 of the said Rules and transactions other than in ordinary course of business and on arm's length basis.

Further, Regulation 23 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, ("Listing Regulations") also stipulates that all material related party transactions shall require approval of the shareholders through ordinary resolution.

Accordingly, the related party transactions as recommended by the Audit Committee and approved by the Board of Directors at their respective meetings held from time to time and the transactions are hereby placed before the shareholders for their approval by way of ordinary resolution to enable the Company / Subsidiary Company to enter into the following Related Party Transactions in one or more tranches. The transactions under consideration, are proposed to be entered into by the Company / Subsidiary Company with the following related parties in the ordinary course of business and at arms' length basis.

Pursuant to Rule 15 of Companies (Meetings of Board and its Powers) Rules, 2014 and SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated 30th January, 2026; the particulars of transactions to be entered into by the Company with related parties are as under:

SL. NO.	Particulars	Item No. 3	Item No. 4	Item No. 5	Item No. 6	Item No. 7	Item No. 8	Item No. 9
		TO APPROVE THE RELATED PARTY TRANSACTIONS WITH TABLEFLOW TECH PRIVATE LIMITED (TTPL)	**TO APPROVE THE RELATED PARTY TRANSACTIONS WITH CODUP TECHNOLOGIES PRIVATE LIMITED (CTPL)**	**TO APPROVE THE RELATED PARTY TRANSACTIONS WITH TRIDHYA ENTERPRISE LLP**	**TO APPROVE THE RELATED PARTY TRANSACTIONS WITH TRIDHYA INFRA LLP**	**TO APPROVE THE RELATED PARTY TRANSACTIONS WITH INEXTURE SOLUTIONS LIMITED (ISL)**	**TO APPROVE THE RELATED PARTY TRANSACTIONS WITH TRIDHYA SILWATECH INFORMATION TECHNOLOGY CO LLC**	**TO APPROVE THE RELATED PARTY TRANSACTIONS WITH INEXURE SOLUTIONS INC.**
1	Name of the related party	Tableflow Tech Private Limited (TTPL)	Codup Technologies Private Limited (CTPL)	Tridhya Enterprise LLP	Tridhya Infra LLP	Inexture Solutions Limited (ISL)	Tridhya Silwatech Information Technology Co Llc (TSIT)	INEXURE SOLUTIONS INC. (ISI)
	its relationship with the listed entity or its subsidiary, including nature of its concern or interest (financial or otherwise)	TTPL is a related party of Tridhya Tech Limited (TTL) pursuant to Section 2(76) of the Act and Regulation 2(1)(zb) of the SEBI Listing Regulations. TTPL is a subsidiary company of TTL.	CTPL is a related party of Tridhya Tech Limited (TTL) pursuant to Section 2(76) of the Act and Regulation 2(1)(zb) of the SEBI Listing Regulations. STPL is a subsidiary company of TTL.	Tridhya Enterprise LLP is a related party of Tridhya Tech Limited (TTL) pursuant to Section 2(76) of the Act and Regulation 2(1)(zb) of the SEBI Listing Regulations. Tridhya Enterprise LLP is having	Tridhya Infra LLP is a related party of Tridhya Tech Limited (TTL) pursuant to Section 2(76) of the Act and Regulation 2(1)(zb) of the SEBI Listing Regulations. Tridhya Infra LLP is having common	ISL is a related party of Tridhya Tech Limited (TTL) pursuant to Section 2(76) of the Act and Regulation 2(1)(zb) of the SEBI Listing Regulations. ISL is a subsidiary company	TSIT is a related party of Tridhya Tech Limited (TTL) pursuant to Section 2(76) of the Act and Regulation 2(1)(zb) of the SEBI Listing Regulations. Mr. Rameshkumar Arjanbhai Marand is the common	ISI is a related party of Tridhya Tech Limited (TTL) pursuant to Section 2(76) of the Act and Regulation 2(1)(zb) of the SEBI Listing Regulations. Mr. Rameshkumar Arjanbhai Marand is the common

				common directors Mr. Rameshkumar Arjanbhai Marand and Mr. Raj Arjanbhai Ahir.	directors Mr. Raj Arjanbhai Ahir.	having common director Mr. Rameshkumar Arjanbhai Marand.	director of the Company.	director of the Company.
2	Type and particulars of proposed transactions	(i) Sale or supply, of, any goods, materials, or articles; (ii) purchase of, any goods, materials, or articles (iii) Leasing of property of any kind; (iv) Availing or rendering of any services; (v) Rendering of any services; (vi) Providing and/or receiving of loans, guarantees, or securities; (vii) Making investments; (viii) Any transfer or sharing of resources, intellectual property, services, or obligations; (ix) Other transactions of similar nature						
3	Material Terms of the proposed transactions	Transactions in the ordinary course of business with terms and conditions that are generally prevalent in the industry segments that the Company operates in. For tenure, value and applicable terms, refer S/N 4, 5 and 10 (iii) respectively.						
4	Tenure of the proposed transactions	Contracts for the term 1st April, 2026 to 31st March, 2027.						
5	Value of the proposed transaction not exceeding Rs.	Upto 1 Crore	Upto 50 Lakh	Upto 15 Crore	Upto 50 lakhs	Upto 5 Crore	Upto 1 Crore	Upto 1 Crore
6	Total transactions for past three years (Rs. In Lakhs)				-	-		-

i	FY 26	29.51	10.54	769.40	-	-	-	159.63
ii	FY 25	129.74	21.39	4,339.62	-	34.42	-	200.70
iii	FY 24	86.92	105.79	2,884.55	-	-	-	-
7	Percentage of the listed entity's annual consolidated turnover, for the immediately preceding financial year, that is represented by the value of the proposed transaction	1.18%	0.35%	18.51%	0.41%	0%	5.06%	5.91%
8	A statement that the valuation or other external report, if any, relied upon by the listed entity in relation to the proposed transaction will be made available	The Company conducts transactions with related parties in its ordinary course of business at prices which are at arm's length. The pricing for such transactions are established generally considering market price for comparable transactions with unrelated parties where available or on cost plus reasonable margin basis. The reimbursements/recoveries are basis actual cost incurred.						

	through the registered email address of the shareholders	
9	Name of the Director or KMP who is related, if any, and the nature of their relationship	None
10	**Following additional disclosures to be made If the transaction relates to any loans, inter-corporate deposits, advances or investments made or given by the listed entity or its subsidiary:**	
i	details of the source of funds in connection with the proposed transaction;	Internal accruals
ii	where any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances or investments, • nature of indebtedness; • cost of	Not Applicable

	funds; and • tenure;	
iii	applicable terms, including covenants, tenure, interest rate and repayment schedule, whether secured or unsecured; if secured, the nature of security; and	The interest rates for investment by way of Term Loans and Inter-corporate Deposits will be in compliance with Section 186 of the Act.
iv	the purpose for which the funds will be utilised by the ultimate beneficiary of such funds pursuant to the RPT/proposed transactions	The funds collected will be deployed in furtherance of their business and operational activities.
11	Any other relevant Information	All important information forms part of the statement setting out material facts, pursuant to Section 102(1) of the Act, forming part of this Notice.
12	Justification as to why the	This proposed Related Party Transaction is deemed to be in the best interest of the listed entity as it facilitates access to critical resources/services/expertise not readily available or commercially viable from unrelated third parties, ensuring operational efficiency and

	RPT/proposed transactions is in the interest of the listed entity	cost-effectiveness demonstrated through arm's length pricing and market benchmarking. The transaction has undergone rigorous scrutiny and prior approval by the Audit Committee, comprising a majority of independent directors, and the Board of Directors, adhering strictly to the Company's RPT Policy and all applicable provisions of the Companies Act, 2013 and SEBI (LODR) Regulations, 2015, thereby safeguarding the interests of all stakeholders, including minority shareholders.
13	Any valuation or other external report relied upon by the listed entity in relation to the transactions	Not applicable
14	Any other information that may be relevant	Not applicable

The proposed contracts/arrangements/transactions relate to sale/purchase of goods/services or any other transaction(s), which shall be governed by the Company's Related Party Transaction Policy and shall be reviewed by the Audit Committee within the overall limits approved by the members. The Board of Directors or any Committee thereof would carefully evaluate the proposals providing and/or receiving of loans or guarantees or securities or making investments through deployment of funds out of internal resources/accruals and/or any other appropriate sources, from time to time, only for principal business activities of such entities.

The proposal outlined above will contribute to the principal business activities of your Company and is in the interest of the Company. Hence, the Audit Committee/Board recommends the resolution set out in the above items of the notice for your approval as an ordinary resolution. None of the Related Parties shall vote in the resolution.

Except Mr. Rameshkumar Arjanbhai Marand, Managing Director, Mr. Raj Arjanbhai Ahir, Director and Mr. Vinay Shivji Dangar, Director and their relatives, none of the other Directors, Key Managerial Personnel of the Company and their respective relatives, are in any way, concerned or interested, financially or otherwise, except to the extent of their shareholding in the Company, if any, in the proposed resolutions, as set out in above Items of this Notice

DIRECTORS' REPORT

TO
THE MEMBERS OF THE COMPANY,

Your directors' feel great pleasure in presenting 09th Annual Report on the business and operations of the Company together with the Audited Financial Statements for the financial year ended 31st March, 2026.

1. FINANCIAL HIGHLIGHTS

(Rs. in Lakhs)

		STANDALONE		CONSOLIDATED	
Sl. No.	**PARTICULARS**	**CURRENT YEARENDED 31ST MARCH, 2026**	**PREVIOUS YEAR ENDED 31ST MARCH, 2025**	**CURRENT YEAR ENDED 31ST MARCH, 2026**	**PREVIOUS YEAR ENDED 31ST MARCH, 2025**
1.	Total Revenue	2086.66	3489.58	2766.96	3595.10
2.	Other Income	768.42	628.43	782.50	666.10
3.	Total Income	**2855.08**	**4118.01**	**3549.46**	**4261.20**
4.	Profit before Depreciation & Amortization Expenses, Finance Cost and Tax	982.8	616.97	1092.23	567.47
5.	Less: Depreciation andAmortization Expenses	(287.03)	(256.62)	(350.20)	(323.63)
6.	Less: Finance Cost	(650.13)	(538.70)	(692.56)	(620.89)
7.	**Profit before Tax**	**45.64**	**(178.35)**	**49.47**	**(377.05)**
8.	Less: Current Tax	-	-	-	3.01
	Deferred tax	-	-	(0.69)	(3.92)
9.	**Profit after Tax**	**45.64**	**(178.35)**	**48.78**	**(376.15)**
10.	**Profit/(Loss) of Minority Interest**	-	-	(19.37)	(18.77)
11.	**Profit for the period after minority interest**	**45.64**	**(178.35)**	68.15	**(357.38)**
12.	**Earnings per share (EPS)**				
	Basic	0.20	-0.77	0.29	-1.53
	Diluted	0.20	-0.77	0.29	-1.53

The Standalone and Consolidated Financial Statements for the financial year ended on 31st March, 2026 forms part of the Annual Report.

As per the provisions of Section 136 of the Companies Act, 2013, the Company has placed separate Audited statement of accounts of the Company and its Subsidiaries on its website: https://www.tridhyatech.com/ and a copy of audited financial statements of its Subsidiaries will be provided to shareholders upon their request.

2. REVIEW OF OPERATIONS AND FUTURE PROSPECTS

On standalone basis, your company has during the year under review reported total revenue of Rs. 2086.66 Lakh which is comparatively lower than last year's total revenue of Rs. 3489.58 Lakh. The net Profit of the year under review is amounting to Rs. 45.64 Lakh as against loss of Rs. 178.35 Lakh reported in the Previous Year.

On a Consolidation basis, Total Revenue of the Company during the Financial Year under review is Rs. 2766.96 Lakh as compared to last year's total revenue of Rs. 3595.10 Lakh.The Consolidated Profit/Loss after tax for the Financial Year under review is amounting to Rs. 68.15 Lakh as against loss of Rs. 357.58 Lakh reported in the Previous Year. Moreover, your directors are continuously looking for new avenues for future growth of the company and expect growth with introduction of better and varied product lines and accessories.

3. TRANSFER TO RESERVES

During the year under review, there was no amount transferred to any of the reserves by the Company.

4. NATURE OF BUSINESS AND ANY CHANGES THEREIN

During the year under review, there has been no change in the nature of business of the company.

5. DIRECTORS AND KEY MANAGERIAL PERSONNEL

BOARD OF DIRECTORS:

The Board of Directors of the Company is a balanced one with an optimum mix of Executive and Non-Executive Directors. The Directors have shown active participation at the board and committee meetings, which enhances the transparency and adds value to their decision making. The Board of the Company is headed by the Chairman. The Chairman takes the strategic decisions, frames the policy guidelines and extends wholehearted support to Executive Directors, business heads and associates.

The Board of Directors of the Company as on 31st March, 2026, are as follows:

Name of the Director	Designation	DIN
Raj Arjanbhai Ahir	Non-Executive & Non-Independent Director	08025164
Vinay Shivji Dangar	Executive Director	07212051
Ramesh Arjanbhai Marand	Managing Director	07235447
Ashutosh Chhawchharia	Independent Director (Non- Executive)	05317799

The Board received a declaration from all the directors under Section 164 and other applicable provisions, if any, of the Companies Act, 2013 that none of the directors of the company is disqualified under the provisions of the

Companies Act, 2013 ("Act") or under the SEBI (Listing Obligation and Disclosure Requirements) Regulations 2015.

APPOINTMENT, RESIGNATION AND CHANGE IN DESIGNATION OF DIRECTORS:

During the financial year 2025-26, there were below mentioned changes in the board of directors of the company;

Name of the Director	DIN	Designation	Date of Appointment	Date of Cessation
Hetal Harshal Somani		Independent Non- Executive Director	-	19/03/2026

RETIREMENT BY ROTATION:

In accordance with the provisions of Section 152 of the Companies Act, 2013 read with Companies (Management & Administration) Rules, 2014 and Articles of Association of the Company, Mr. Raj Arjanbhai Ahir (DIN: 08025164), Director of the Company, retires by rotation at the ensuing Annual General Meeting and being eligible, has offered himself for re-appointment and your Board recommends his re- appointment.

KEY MANAGERIAL PERSONNEL:

Pursuant to the provisions of Sections 2(51) and 203 of the Companies Act, 2013. The Key Managerial Personnel of the Company as on 31st March, 2026 are as follows:

Name of the KMP	Designation	Date of Appointment
Rahulbhai Labana	Chief Financial Officer (CFO)	05/07/2024
Bhanvi Choudhary	Company Secretary (CS)	15/02/2024
Rameshkumar Arjanbhai Marand	Managing Director (MD)	02/02/2018

During the financial year 2025-26 and post closure of financial year, there were changes in the Key Managerial Personnel of the company; the details of same are as mentioned below;

Name of the KMP	Designation	Date of Cessation
Bhanvi Choudhary	Company Secretary (CS)	01/05/2026
Gauravkumar Barot	Chief Executive Officer (CEO)	30/07/2025

6. DIVIDEND AND RESERVES

In view of inadequate profits, the Board of Directors has not recommended any dividend for the year under review.

7. TRANSFER OF UNCLAIMED DIVIDEND TO INVESTOR EDUCATION AND PROTECTION FUND

During the year under review, there is no unclaimed/unpaid dividend within the meaning of the provisions of Section 125 of the Companies Act, 2013.

8. SHARE CAPITAL OF THE COMPANY

The authorized Share Capital of the Company is ₹24,00,00,000 (Rupees Twenty-Four Crore Only) divided into 2,40,00,000 (Two Crore Forty Lakh) Equity Shares of Rs.10/- (Rupees Ten Only) each. During the year, Company has not made any changes in its Authorized Share Capital.

The issued, subscribed and paid-up Share Capital of the Company is Rs. 23,28,80,000 (Rupees Twenty-Three Crore Twenty-Eight Lakh and Eighty Thousand Only) divided into 2,32,88,000 (Two Crore Thirty-Two Lakh Eighty-Eight Thousand).

9. MANAGEMENT DISCUSSIONS AND ANALYSIS (MDR)

The Management Discussion and Analysis Report on the operations of the Company, as required under Regulation 34 read with Schedule V of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (hereinafter referred to as 'Listing Regulations') and as approved by the Board of Directors, is provided in a separate section and forms an integral part of this Report.

10. ANNUAL RETURN

The Annual Return of the Company will be placed on the website of the company pursuant to the provisions of Section 92 read with Rule 12 of the Companies (Management and Administration) Rules 2014, the web link of the same is at https://www.tridhyatech.com/.

11. PUBLIC DEPOSITS

During the year under review, the Company has not accepted any deposits within the meaning of Section 73 and 76 ofthe Companies Act, 2013 read with Companies (Acceptance of Deposits) Rules, 2014.

12. PROMOTERS

As on 31st March, 2026, the Promoter & Promoter Group holding 1,43,78,000 Equity Shares in the Company which represents 61.74% of the Company's subscribed, issued & paid-up Equity Share Capital.

The members may note that the shareholding and other details of Promoter & Promoter Group has been provided in Annual Return.

13. DIRECTORS' RESPONSIBILITY STATEMENT

To the best of knowledge and belief and according to the information and explanations obtained by them, yourDirectors make the following statement in terms of Section 134(3) (c) of the Companies Act, 2013:

a) That in the preparation of the Annual Accounts for the year ended 31st March, 2026, the applicable accounting standards have been followed along with proper explanation relating to material departures, if any;
b) That the directors had selected such accounting policies and applied them consistently and made judgments andestimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the companyat the end of the financial year and of the profit of the company for the year ended 31st March, 2026;

c) 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;
d) The Annual Accounts have been prepared the annual accounts for the financial year ended 31st March, 2026 on a going concern basis;
e) That the directors had laid down internal financial controls to be followed by the company and that such internalfinancial controls are adequate and were operating effectively; and
f) That the directors have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

14. CORPORATE GOVERNANCE REPORT

As per the provisions of Regulation 15(2) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, the provisions related to Corporate Governance as specified in Regulations 17, 18, 19, 20, 21,22, 23, 24, 25, 26, 27 and clauses (b) to (i) of sub-regulation (2) of regulation 46 and Para C, D and E of Schedule V shall not apply to a listed entity being listed on SME Exchange of NSE.

Accordingly, the Company is not required to comply with the above provisions of Corporate Governance. Therefore, the Report on Corporate Governance and Certificate regarding compliance of conditions of Corporate Governance are not made a part of the Annual Report.

15. CASH FLOW AND CONSOLIDATED FINANCIAL STATEMENTS

As required by Regulation 34(2) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, Cash Flow Statement is appended.
As per the applicable provisions of the Companies Act, 2013 (herein referred to as “the Act”) the Audited Consolidated Financial Statements are provided in the Annual Report of the Company.

16. DECLARATION BY INDEPENDENT DIRECTORS

The Company has received declarations from all the Independent Directors of the Company confirming that they meetwith the criteria of independence as prescribed under section 149(6) of the Companies Act, 2013 and Regulation 16 (1) (b) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

17. REMUNERATION / COMMISSION DRAWN FROM HOLDING / SUBSIDIARY COMPANY

During the year under review, none of the companies have transitioned to or from being our Company's Holding Company, accordingly, the provision for remuneration drawn from holding company is not applicable.

Further during the year under review, no director has drawn remuneration or commission from any of its subsidiary Company.

18. MEETINGS OF THE BOARD

The Board meets at regular intervals to discuss and decide on Company / business policy and strategy apart from other Board business. A tentative annual calendar of the Board and Committee Meetings is informed to the Directors in advance to facilitate them to plan their schedule and to ensure meaningful participation in the meetings.

The notice of meeting of Directors and Committees is given well in advance to all the Directors of the Company. The agenda of the Board / Committee meetings is circulated not less than 7 days prior to the date of the meeting. The agenda for the Board and Committee meetings includes detailed notes on the items to be discussed at the meeting toenable the Directors to take an informed decision.

During the year under review, six (6) Board Meetings were convened and the intervening gap between within the period prescribed under the Companies Act, 2013.

SL. NO.	NAME OF DIRECTOR	CATEGORY	NO. OF MEETINGS WHICH DIRECTOR WERE ENTITLED TO ATTEND	MEETINGS ATTENDED
1.	Mr. Vinay Shivji Dangar	Executive Director	6	6
2.	Mr. Ramesh Arjanbhai Marand	Managing Director	6	6
3.	Mr. Raj Arjanbhai Ahir	Non-Executive Director	6	6
4.	Ms. Hetal Harshal Somani (Resigned w.e.f. 19th March, 2026)	Independent Director (Non-Executive Director)	6	6
5.	Mr. Ashutosh Chhawchharia	Independent Director (Non-Executive Director)	6	6

19. SEPARATE MEETING OF INDEPENDENT DIRECTORS

As stipulated by the Code of Independent Directors under Schedule IV of the Companies Act, 2013, a separate meetingof the Independent Directors of the Company was held on 26th February, 2026 to review, among other things, the performance of non-independent directors and the Board as whole, evaluation of the performance of the Chairman and the flow of communication between the Board and the management of the Company.

20. COMMITTEES OF THE BOARD

The Company's Board has the following Committees:

- Audit Committee
- Nomination and Remuneration Committee
- Stakeholders Relationship Committee

i) AUDIT COMMITTEE:

In accordance with the provisions of Section 177 of the Act and Regulation 18 of the SEBI Listing Regulations, the Company has duly constituted its Audit Committee. The Committee is required to assist the Board in fulfilling its overall responsibilities of monitoring financial reporting processes, reviewing the Company's established systems and processes for internal financial controls, governance and reviewing the Company's statutory and internal audit activities. The Committee carries out its functions as per the powers and roles given under

Regulation 18 of SEBI Listing Regulations read with Part C of Schedule II and Act.

The Audit Committee met four (4) times; during the financial year 2025-26.

The Audit Committee comprises of the following members as on 31st March, 2026;

NAME OF MEMBERS	DESIGNATION	MEETINGS ATTENDED
Mr. Ashutosh Chhawchharia	Chairman	4
Ms. Hetal Harshal Somani	Member	4
Mr. Ramesh Arjanbhai Marand	Member	4

ii) NOMINATION AND REMUNERATION COMMITTEE

The Nomination and Remuneration Committee is duly constituted in accordance with Section 178 of the Companies Act, 2013 and Rule 6 of the Companies (Meetings of the Board and its Powers) Rules, 2014 as amended from time to time.

The Nomination and Remuneration Committee met three (3) times; during the financial year 2025-26.

The Nomination and Remuneration Committee comprises of the following members as on 31st March, 2026;

NAME OF MEMBERS	DESIGNATION	MEETINGS ATTENDED
Ms. Hetal Harshal Somani	Chairman	3
Mr. Raj Arjanbhai Ahir	Member	3
Mr. Ashutosh Chhawchharia	Member	3

The Board of Directors has framed “Remuneration and Nomination Policy” which lays down a framework in relation toremuneration of Directors, Key Managerial Personnel and Senior Management of the Company. This policy also lays down criteria for selection and appointment of Board Members. The said Policy is available on the website of our Company.

iii) STAKEHOLDERS RELATIONSHIP COMMITTEE

The Stakeholder’s Relationship Committee is duly constituted in accordance with Section 178 of the Companies Act, 2013.
The Stakeholder’s Relationship Committee met three (3) times; during the financial year 2025-26.
The Stakeholders Relationship Committee comprises of the following members as on 31st March, 2026;

NAME OF MEMBERS	DESIGNATION	MEETINGS ATTENDED
Mr. Ashutosh Chhawchharia	Chairman	3
Mr. Vinay Shivji Dangar	Member	3
Mr. Raj Arjanbhai Ahir	Member	3

Stakeholders Relationship Committee is empowered to oversee the Redressal of Stakeholders complaints pertaining to transfer of shares, non-receipt of annual reports, non-receipt of declared dividends, issue of duplicate certificates, transmission /demat / remat of shares and other miscellaneous grievances.

The detailed particulars of Stakeholders complaints handled by the Company and its Registrar & Share Transfer Agent (RTA) during the year 2025-26 are as under:

NATURE OF COMPLAINTS	OPENING AT THE BEGINNING OF YEAR	RECEIVED DURING THE YEAR	REDRESSED	PENDING AT THE END OF YEAR
Non-receipt of Share Certificate	Nil	Nil	--	Nil
Non-receipt of Dividend/Interest/ Redemption Warrant	Nil	Nil	--	Nil
Non-receipt of Annual Report	Nil	Nil	--	Nil
Others	Nil	Nil	--	Nil
Total	**Nil**	**Nil**	**--**	**Nil**

21. ANNUAL PERFORMANCE EVALUATION BY THE BOARD

Pursuant to the provisions of the Act and the Listing Regulations, a structured questionnaire was prepared after takinginto consideration the various aspects of the Board's functioning, composition of the Board and its Committees, culture, execution and performance of specific duties, obligations and governance. The performance evaluation of theDirectors was completed during the year under review.

The performance evaluation of the Chairman and the Non-Independent Directors was carried out by the IndependentDirectors and Non-Executive Director. The Board of Directors expressed their satisfaction with the evaluation process.

22. DIRECTORS TRAINING AND FAMILIARIZATION

The Company undertakes and makes necessary provision of an appropriate induction programme for new Director(s) and ongoing training for existing Directors.

The new Director(s) are introduced to the Company culture, through appropriate training programmes. Such kind of training programmes helps develop relationship of the directors with the Company and familiarize them with Company processes.

The management provides such information and trainingeither at the meeting of Board of Directors or at other places.

The induction process is designed to:

- build an understanding of the Company's processes and
- fully equip Directors to perform their role on the Board effectively

Upon appointment, Directors receive a Letter of Appointment setting out in detail, the terms of appointment, duties, responsibilities and expectations from them.

23. DETAILS OF FRAUD REPORT BY AUDITOR

As per Statutory Auditors' report, there were no instances of fraud u/s 143 (12) reported during the financial year under review.

24. AUDITORS

(I) STATUTORY AUDITORS:

M/S MAAK & ASSOCIATES, Chartered Accountants, Ahmedabad having Firm Registration No. 135024W, were appointed as Statutory Auditors of the Company in Annual General Meeting held on September 30th, 2023 for term of 4 (Four) Consecutive years, from the conclusion of the 6th Annual General Meeting until the conclusion of the 10th Annual General Meeting to be held in Financial Year 2027-28, for the remuneration as may be fixed by the Board of Directors of the Company.

Notes on financial statement referred to in the Auditor's Report are self-explanatory and do not call for any further comments. There are no qualifications, reservations or adverse remarks made by the Auditors, in their report for the financial year ended 31st March, 2026.

(II) INTERNAL AUDITORS:

Pursuant to the provisions of Section 138 of the Companies Act, 2013 read with Companies (Accounts) Rules, 2014, The Board of Directors, has appointed **M/s Shah Sanghvi & Associates**, Chartered Accountants, Ahmedabad as Internal Auditors of the Company for the Financial Year 2025-26.

(III) SECRETARIAL AUDITORS:

Pursuant to the provisions of Section 204 of the Companies Act, 2013 and the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, the Board had appointed **M/s. Shalini Pandey & Associates, Mumbai** to conduct Secretarial Audit for the year ended on 31st March, 2026.

Secretarial Audit Report issued by **M/s. Shalini Pandey & Associates;** Company Secretaries in **Form MR- 3** is annexed herewith and forms an integral part of this Report.

The explanations / comments made by the Board, relating to the qualifications, reservations or adverse remarks made by the Secretarial Auditor are as follows:

Sl. No.	Query	Management reply
1)	Pursuant to the provision of Section 179(3) of the Companies Act, 2013, The company has filed form MGT-14 for incorporation of Tridhya Tech Canada INC by making an investment on delay, Further Pursuant to the Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, The Company has incorporated Tridhya Tech Canada INC on 16th April, 2024 However, the company has made announcement of Incorporation of Subsidiary company on 16th October, 2025.	The incorporation of an entity in a foreign jurisdiction and the Overseas Direct Investment (ODI) process involve complex cross-border coordination and extended regulatory timelines, making tracking inherently difficult. The company has diligently executed all procedural requirements to achieve the best possible compliance under the circumstances. The delays in filing Form Mgt-14 and the SEBI Regulation 30 announcement were a result of these intricate international procedures, and all filings have now been appropriately addressed.
2)	Pursuant to the provisions of Section 179(3) of the Companies Act, 2013, the Company had not filed separate Form MGT-14 before giving loan and advances to and taking loan from, respective parties. However, the Company has filed Form MGT-14 for overall limit of giving loan and advances and making an investment under section 186 of the Companies Act, 2013 and borrowing under Section 180(1)(c) of the Companies Act, 2013	The company relied on the omnibus approval and overall limits previously established via Form MGT-14 under Sections 186 and 180(1)(c) of the Companies Act, 2013, assuming it covered routine inter-corporate transactions. Management acknowledges the procedural requirement for specific filings and is strengthening its secretarial review process to ensure separate Form MGT-14 filings are executed for applicable transactions moving forward.
3)	Pursuant to the provision of section 77 of the Companies Act, 2013, The Company has availed secured loan from Axis Bank for Mercedez Car which was registered in the name of Director/Promoter, However, the Company has not filed Form CHG-1 for registration of Charge	The responsibility for filing Form CHG-1 rested with Axis Bank. Despite rigorous follow-ups by the company, the bank delayed the process past the statutory limit, making direct filing by the company unfeasible within the prescribed timeframe.
4)	Pursuant to the provisions of section 77 and 82 of the Companies Act, 2013, the Company has transferred its Secured Loan from HDFC Bank to Axis Bank therefore, the company was required to register charge with Axis Bank and give intimation for satisfaction of charge to HDFC Bank. However, the Company has not filed form CHG-4 for satisfaction of charge	The transition of the secured loan from HDFC Bank to Axis Bank was treated internally as a refinancing activity, which unfortunately led to the omission of filing Form CHG-4 for the satisfaction of charge with HDFC Bank and the corresponding charge registration. Management has initiated corrective action to file the pending CHG-4 and complete all required charge modifications without further delay.

5)	As of 31st March 2026, there were outstanding loans and advances to M/s. Shilp Developers LLP which is engaged in the business of Construction that have remained outstanding.	Shilp Developers LLP is an unrelated third party under the Companies Act and SEBI LODR. The advance was extended on an arm's length basis for a commercial land acquisition to develop a Tech Park supporting the company's IT infrastructure expansion.
6)	The Company has given advances to M/s. Amikrupa Land Developers for purchasing property during the F.Y. 2025-26 which was outstanding as on date 31st March, 2026.	The advances given to M/s. Amikrupa Land Developers during F.Y. 2025-26 were intended for commercial property acquisition to expand operational infrastructure. The transaction is backed by appropriate documentation, and management is closely tracking the progress of the property acquisition to ensure timely delivery or refund.
7)	During the period under review, the Related Party transactions entered into by Company are not in agreement with Companies Act, 2013.	Certain Related Party Transactions entered into during the period required more robust procedural alignment under the Companies Act, 2013. Management has undertaken a comprehensive review of all related party frameworks and is instituting stricter pre-approval and ratification mechanisms through the Audit Committee and Board.

25. MAINTENANCE OF COST RECORDS

Pursuant to the provisions of Section 148 of the Companies Act, 2013 read with the Companies (Cost Records and Audit) Rules, 2014, as amended from time to time, the Company is not required to maintain Cost Records under said Rules.

26. INSURANCE

All the insurable interests of your Company including properties, equipment, stocks etc. are adequately insured.

27. INTERNAL CONTROL SYSTEMS AND THEIR ADEQUACY

The company has in place Internal Financial Control system, commensurate with size & complexity of its operations toensure proper recording of financial and operational information & compliance of various internal controls & other regulatory & statutory compliances. During the year under review, no material or serious observation has been received from the Internal Auditors of the Company for inefficiency or inadequacy of such controls.

Internal Auditors' comprising of professional Chartered Accountants monitor & evaluate the efficacy of Internal Financial Control system in the company, its compliance with operating system, accounting procedures & policies at all the locations of the company. The Audit Committee of the Board of Directors and Statutory Auditors

are periodicallyapprised of the internal audit findings and corrective actions taken. Audit plays a key role in providing assurance to theBoard of Directors. Significant audit observations and corrective actions taken by the management are presented to the Audit Committee of the Board.

28. DETAILS OF POLICY DEVELOPED AND IMPLEMENTED BY THE COMPANY ON ITS CORPORATE SOCIAL RESPONSIBILITY (CSR) INITIATIVES

As the Company is not having net worth of rupees five hundred Crores or more, or turnover of rupees one thousand Crores or more or a net profit of rupees five Crores or more during previous financial year;

The Company is not required to comply with the provisions of Section 135 of the Companies Act, 2013 with the regardto the formation of the CSR Committee and undertaking of Social Expenditure as required under the said Section.

29. SUBSIDIARIES, ASSOCIATE COMPANIES AND JOINT VENTURES

The Company has been carrying on its operations through its subsidiary companies which includes Wholly Owned Subsidiary (WOS) as detailed below as on 31st March, 2026:

Name of the Company	Relationship	CIN/REGISTRATION NO.	With effect from
Contcentric IT Services Private Limited	Wholly Owned Subsidiary (WOS)	U72900GJ2016PTC092693	18/01/2022
Vedity Software Private Limited	Wholly Owned Subsidiary (WOS)	U72900GJ2021PTC121475	16/12/2022
Basilroot Technologies Private Limited	Wholly Owned Subsidiary (WOS)	U72900GJ2017PTC098260	06/12/2022
Tridhya Tech GMBH	Associate Entity	-	20/01/2022
Table Flow Tech Private Limited	Subsidiary	U72200GJ2019PTC111578	30/09/2023
Codup Technologies Private Limited	Subsidiary	U72900GJ2022PTC128923	27/11/2023
Tridhya Tech Canada INC	Wholly Owned Subsidiary (WOS)	1595244-1	16/04/2024

As our Company has Subsidiaries/Associates Companies/Joint ventures as detailed in above table, it is has given disclosure in **Form AOC-1** annexed herewith as **Annexure - I** Pursuant to first proviso to sub-section (3) of Section 129 read with Rule 5 of Companies (Accounts) Rules, 2014.

30. PARTICULARS OF EMPLOYEES AND RELATED DISCLOSURES

During the year under review, no employee was in receipt of remuneration exceeding the limits as prescribed under provisions of Section 197 of the Companies Act, 2013 and Rule 5(2) of Companies (Appointment and Remuneration ofManagerial Personnel) Rules, 2014. The necessary disclosure with respect to the remuneration of Directors and employees as required under Section 197(12) of the Companies Act, 2013 and Rule 5 of Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 has been appended as **Annexure – II** to this Report.

31. STATEMENT OF COMPLIANCE WITH THE CODE ON SOCIAL SECURITY, 2020/MATERNITY BENEFIT ACT, 1961

The Company is committed to upholding the rights and welfare of its employees, particularly in relation to maternity benefits. In accordance with the Code on Social Security, 2020/Maternity Benefit Act, 1961, we have established a comprehensive formal policy that outlines the provisions and entitlements available to our employees during maternity leave.

This policy ensures that all eligible employees receive the benefits mandated by the Act, including paid maternity leave, medical benefits, and job security upon their return to work. We regularly review and update our policy to ensure compliance with any amendments to the Act and to reflect best practices in supporting our employees.

32. 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.

The details have been enclosed pursuant to clause (h) of subsection (3) of Section 134 of Companies Act, 2013 read with Rule 8(2) of the Companies (Accounts) Rules 2014 in – **'Form AOC-2'- Annexure - III.**

33. ENERGY CONSERVATION, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNING / OUTGO:

The particulars as required under the provisions of Section 134(3)(m) of the Companies Act, 2013 read with Rule 8 of the Companies (Accounts) Rules, 2014 in respect of conservation of energy, technology absorption, foreign exchange earnings and outgo etc., which is attached hereto as "**Annexure IV**", which forms part of this Report.

34. PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS BY THE COMPANY

The particulars of loans, guarantees and investments, if any taken or given during the year under review, have been disclosed in the financial Statement of the Company.

35. MATERIAL CHANGES AND COMMITMENT IF ANY AFFECTING THE FINANCIAL POSITION OF THE COMPANY OCCURRED BETWEEN THE END OF THE FINANCIAL YEARTO WHICH THIS FINANCIAL STATEMENTS RELATE AND THE DATE OF THE REPORT

Except as disclosed elsewhere in this report, no material changes and commitments which could affect the Company's financial position have occurred between the end of the financial year of the Company and date of this report.

Details of the transactions completed by your Company post-closing of the financial year ended 31st March, 2026 are listed below:

1. Disinvestment:

The Company was holding 6.15 % of the total paid-up capital of **'SOURCEPRO INFOTECH PRIVATE LIMITED'**

(SIPL). However, in August, 2025, the Board has disposed off, Company's entire 6.15% investment/stake in the equity shares of SIPL.

Accordingly, Company has taken exit as an investor from **SOURCEPRO INFOTECH PRIVATE LIMITED (SIPL).**

2. Repayment of Loan:

The Company has fully and satisfactorily repaid the loan amounting to INR 7,50,00,000 (Rupees Seven Crore Fifty Lakhs) in accordance with the terms and conditions of the loan agreement with Kotak Bank Limited, and has received the Non-Objection Certificate from Kotak Bank Limited dated 17th July, 2025.

36. VIGIL MECHANISM / WHISTLE BLOWER POLICY

In pursuance to Section 177 of the Companies Act, 2013, the Company has adopted a Vigil Mechanism / Whistle Blower Policy to deal with instance of fraud and mismanagement, if any.

The Company promotes ethical behavior in all its business activities and has adopted a mechanism of reporting illegalor unethical behavior. The Company has a whistle blower policy wherein the employees are free to report violations of laws, rules, regulations or unethical conduct to their immediate supervisor or such other person as may be notifiedby the management to the employees / workers.

The mechanism also provides for adequate safeguards against victimization of directors and employees who avail of the mechanism and also provide for direct access to the Chairperson of the Audit Committee in the exceptional cases.

The confidentiality of those reporting violation is maintained and they are not subjected to any discriminatory practice. However, no violation of laws or unethical conduct etc. was brought to the notice of the Management or Audit Committee during the year ended 31st March, 2026.

We affirm that during the financial year 2025-26, no employee or director was denied access to the Audit Committee.

37. RISK MANAGEMENT POLICY

Your Company has an elaborated risk Management procedure and adopted systematic approach to mitigate risk associated with accomplishment of objectives, operations, revenues and regulations. Your Company believes that thiswould ensure mitigating steps proactively and help to achieve stated objectives. The entity's objectives can be viewedin the context of four categories Strategic, Operations, Reporting and Compliance.

The Risk Management process of the Company focuses on three elements, viz. (1) Risk Assessment; (2) Risk Management; (3) Risk Monitoring.

Audit Committee has been entrusted with the responsibility to assist the Board in (a) Overseeing and approving the Company's enterprise-wide risk management framework; and (b) Overseeing that all the risk that the organization faces. The key risks and mitigating actions are also placed before the Audit Committee of the

Company. Signoificant audit observations and follow up actions thereon are reported to the Audit Committee. The Committee reviews adequacy and effectiveness of the Company's internal control environment and monitors the implementation of audit recommendations, including those relating to strengthening of the Company's risk management policies and systems.

38. POLICY ON PREVENTION OF SEXUAL HARASSMENT AT WORKPLACE

Your company believes in providing a healthy, safe and harassment-free workplace for all its employees. Further company ensures that every women employee is treated with dignity and respect.

The Company has in place an Anti-Sexual Harassment Policy as per the requirements of The Sexual

Harassment of Women at the Workplace (Prevention, Prohibition & Redressal) Act, 2013.

Your directors further states that during the year under review, there were no cases filed pursuant to the Sexual Harassment of Woman at Workplace (Prevention, Prohibition and Redressal) Act, 2013.

Total Complaints reported under Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	Nil
Complaints Resolved during the year	Nil
Pending Resolution at the end of the Year	Nil

39. DETAILS OF APPLICATION MADE OR PROCEEDING PENDING UNDER INSOLVENCY AND BANKRUPTCY CODE 2016

During the year under the review, there were no applications made or proceedings pending in the name of the company under the Insolvency and Bankruptcy Code, 2016.

40. DETAILS OF DIFFERENCE BETWEEN VALUATION AMOUNT ON ONE-TIME SETTLEMENT AND VALUATION WHILE AVAILING LOANFROM BANKS AND FINANCIAL INSTITUTIONS.

During the year under the review, there has been no one-time settlement of loans taken from banks and financial institutions.

41. COMPLIANCE WITH SECRETARIAL STANDRAD OF ICSI

In terms of Section 118(10) of the Act, the Company is in compliance with the Secretarial Standards issued by the Institute of Company Secretaries of India (ICSI) with respect to Meetings of Board of Directors and General Meetings and such systems were adequate and operating effectively.

42. BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT

The Business Responsibility and Sustainability Report for the year ended 31st March, 2026 as stipulated under Regulation 34 of the Listing Regulations is not applicable to the Company.

43. GENERAL DISCLOSURE

Your directors state that no disclosure or reporting is required in respect of the following items as there were no transactions on these items during the year under review:

i. Issue of equity shares with differential rights as to dividend, voting or otherwise;
ii. Issue of shares (sweat equity shares) to employees of the Company under ESOS;
iii. No significant or material orders were passed by the Regulators or Courts or Tribunals which impact the goingconcern status and Company operations in future.

35. ACKNOWLEDGEMENT

The Board of Directors wishes to express its gratitude and record its sincere appreciation for the commitment and dedicated efforts put in by all the employees. Your directors take this opportunity to express their grateful appreciation for the encouragement, cooperation and support received by the Company from the local authorities, bankers, clients, suppliers and business associates. The directors are thankful to the esteemed shareholders for their continued support and the confidence reposed in the Company and its management.

FOR, TRIDHYA TECH LIMITED

RAMESH ARJANBHAI MARAND
CHAIRMAN & MANAGING DIRECTOR
DIN: 07235447

Registered Office:
401, One World West, Near Ambli T-Junction 200' S. P. Ring Road,
Bopal Ahmedabad- 380058, Gujarat.

Place: Ahmedabad
Date: 05/09/2026

Annexure I

Form AOC-1

(Pursuant to first proviso to sub-section (3) of Section 129 read with Rule 5 of Companies (Accounts) Rules, 2014)Statement containing salient features of the financial statement of Subsidiaries/Associate companies /Joint Ventures)

Part A: Subsidiaries **(Rs. in Lakh)**

SL.NO.	1	2	3	4	5	6	7
NAME OF THE SUBSIDIARY COMPANY	CONTCENTRIC IT SERVICES PRIVATE LIMITED	BASILROOT TECHNOLOGIES PRIVATE LIMITED	VEDITY SOFTWARE PRIVATE LIMITED	TABLEFLOW TECH PRIVATE LIMITED	CODUP TECHNOLOGIES PRIVATE LIMITED	TRIDHYA TECH CANADA INC	TRIDHYA TECH UK LIMITED
Financial Year ending on	31st March, 2026	31st March, 2026	31st March, 2026	31st March, 2026	31st March, 2026	31st March, 2026	31st March, 2026
Reporting Currency	INR	INR	INR	INR	INR	CAD	GBP
Exchange Rate on the last day of the financial year	NA	NA	NA	NA	NA		
Share Capital	1	4.5	1	1	10	100	100
Reserves & Surplus	406.05	31.52	17.34	17.64	-86.73	-	362.60
Total Assets	1078.84	48.17	66.71	348.70	221.06	-	253.40
Total Liabilities	671.79	12.15	48.37	330.06	221.06	-	516.00
Investments	151.71	-	37.52	100.00	-	-	-
Turnover	**703.87**	**-**	**-**	**51.54**	**8.99**	**-**	**45586.80**
Profit/(Loss) before tax	**43.02**	**(2.38)**	**(5.80)**	**(27.53)**	**(19.58)**	**(100)**	**69.00**

Provision for tax	-	(0.69)	-	-	-	-	-
Profit/(Loss) after tax	43.02	(3.07)	(5.80)	(27.53)	(19.58)	(100)	69.00
Proposed Dividend	-	-	-	-	-	-	-
% of shareholding	100%	100%	100%	51%	70%	100%	100%

Part B: Associates **(Rs. in Lakh)**

SL. NO.	**1**
Name of Associates/Joint Ventures	Tridhya Tech GMBH
Latest audited Balance Sheet Date	NA
Date on which the Associate or Joint Venture was associated or acquired	January 20, 2022
Shares of Associate/Joint Ventures held by the Company on the year end	NA
Number of Shares	10,000 Equity Shares of Tridhya Tech GMBH of € 10/- each
Amount of Investment in Associates/Joint Ventures (Rs. In Lakh)	4.45
Extent of Holding %	33.33%
Description of how there is significant influence	Associate Company
Reason why the Associate/Joint Venture is not consolidated	NA
Net worth attributable to Shareholding as per latest audited Balance Sheet	NA
Profit/(Loss) for the year	
Considered in Consolidation	Yes
Not Considered in Consolidation	NA

FOR, TRIDHYA TECH LIMITED

RAMESH ARJANBHAI MARAND
CHAIRMAN & MANAGING DIRECTOR
DIN: 07235447

Registered Office:
401, One World West, Near Ambli T-Junction 200' S. P. Ring Road,
Bopal Ahmedabad – 380058, Gujarat.

Place: Ahmedabad
Date: 05/09/2026

Annexure II

DETAILS PERTAINING TO REMUNERATION AS REQUIRED UNDER SECTION 197(12) OF THE COMPANIES ACT, 2013 READ WITH RULE 5(1) OF THE COMPANIES (APPOINTMENT AND REMUNERATION OF MANAGERIAL PERSONNEL) RULES, 2014

	The ratio of the remuneration of each director to the median remuneration of the employees of the company for the financial year 2025-26,	**Ramesh Arjanbhai Marand**	**Vinay Shivji Dangar**	
		Managing Director	**Director**	
		-	-	
	The ratio of the Fee for attending Board/Committee Meetings and Commission of each Director to the median remuneration of the employees of the Company for the financial year.	**Raj Arjanbhai Ahir**	**Hetal Harshal Somani**	**Ashutosh Chhawchharia**
		Non-Executive Non-Independent Director	Independent Director	Independent Director
		-	0.11	0.11
	The percentage increase in remuneration of each director, if any,in the financial year 2025-26.	**Ramesh Arjanbhai Marand**	**Vinay Shivji Dangar**	
		Managing Director	**Director**	
		NIL	NIL	
	The percentage increase in remuneration of each Key ManagerialPersonnel (KMP), if any, in the financial year 2025-26.	**Rahulbhai Labana**	**Bhanvi Choudhary**	
		Chief Financial Officer (CFO)	**Company Secretary**	
		NIL	NIL	
(Explanation: (i) the expression **"median"** means the numerical value separating the higher half of a population from the lower half and the median of a finite list of numbers may be found by arranging all the observations from lowest value to highest value and picking the middle one; (ii) if there is an even number of observations, the median shall be the average of the two middle values)				
	The number of permanent employees on the rolls of the Company as on 31st March, 2026.	51		
	The percentage increase in the median remuneration of employees in the financial year.	The median remuneration of the employees in the financial year was increased by 180.33%		
	Average percentile increase already made in the salaries of employees other than the managerial personnel in the last financial year and its comparison with the percentile increase in the managerial remuneration and	Average incremental in F.Y. 2026 for Managerial Personnel: NIL Average incremental in FY 2026 for Non-Managerial Personnel: 0.64% No Exceptional increase given in the Managerial Remuneration		

	justification thereof and point out if there are any exceptional circumstances for increase in the managerial remuneration.	
	Affirmation that the remuneration is as per the remuneration policy of the Company	Yes

*Median calculated is against employees active throughout the full financial year in F.Y. 2026.

STATEMENT CONTAINING NAMES OF TOP TEN EMPLOYEES IN TERMS OF REMUNERATION DRAWN AND THE PARTICULARS OF EMPLOYEES AS REQUIRED UNDER SECTION 197(12) OF THE ACT READ WITH RULE 5(2) AND 5(3) OF THE COMPANIES (APPOINTMENT AND REMUNERATION OF MANAGERIAL PERSONNEL) RULES, 2014

Name	Designation	Remuneration	Nature of Employment	Date of joining	Age	Previous Employment	Shareholding in the Company
Varshit Shah	Team Leader	INR 19,32,384/-	Full Time Employee	18-Oct-2021	33	-	-
Ilaben Rajeshbhai Thacker	Sr. Business Development Manager	INR 18,00,000/-	Full Time Employee	01-May-2025	48	-	-
Krish Rajeshbhai Thakkar	Team Leader	INR 18,00,000/-	Full Time Employee	01-May-2025	24	-	-
Bhargav Upadhyay	Tech Lead	INR 14,99,064/-	Full Time Employee	12-Mar-2019	32	-	-
Dwarkesh Soni	Tech Lead	INR 14,75,640/-	Full Time Employee	08-Aug-2022	35	-	-
Akash Preet	Sr. DevOps Engineer	INR 13,11,672/-	Full Time Employee	01-Sep-2023	37	-	-
Parth Shah	Tech Lead	INR 12,53,124/-	Full Time Employee	01-Jun-2021	35	-	-
Parth Mehta	Team Leader	INR 12,29,700/-	Full Time Employee	01-Feb-2021	28	-	-
Komal Ahir	Business Development Manager	INR 12,00,000/-	Full Time Employee	01-Dec-2025	46	-	-

Karankumar Dasharathbhai Suthar	Project Manager	INR 11,94,564/-	Full Time Employee	01-Oct-2018	34	-	-

FOR, TRIDHYA TECH LIMITED

RAMESH ARJANBHAI MARAND
CHAIRMAN & MANAGING DIRECTOR
DIN: 07235447

Registered Office:
401, One World West, Near Ambli T-Junction 200' S. P. Ring Road,
Bopal Ahmedabad- 380058, Gujarat.

Place: Ahmedabad
Date: 05/09/2026

Annexure III

FORM NO. AOC-2

[Pursuant to Clause (h) of Sub-Section (3) of Section 134 of the Companies Act, 2013 and Rules 8 (2) of the Companies (Accounts) Rules, 2014]

Form for disclosure of particulars of Contracts / Arrangements entered into by the Company with the Related Partiesreferred to in Sub-Section (1) of Section 188 of the Companies Act, 2013 including certain Arm's Length transactionsunder third proviso thereto:

A. DETAILS OF CONTRACTS OR ARRANGEMENTS OR TRANSACTIONS NOT AT ARM'S LENGTH BASIS: There are no such transactions during the year which are not at arm's length basis.

B. DETAILS OF CONTRACTS OR ARRANGEMENTS OR TRANSACTIONS AT ARM'S LENGTH BASIS:

Name (s) of the Related Party and nature of Relationship	Nature of contract /arrangements transactions	Duration of contract/ arrangements/ transactions	Salient Terms of contract /arrangements/transactions including the value if any	Date(s) of approval bythe Board	Amount paid as Advances, if any
Contcentric IT Services Private Limited (Wholly owned Subsidiary)	• Rent Income • Web development expenses • Sale of Services	Transactional	• INR 1.2 lakhs/- • INR 88.55 lakhs/- • INR 8.47 lakhs/-	21st May, 2025	NIL
Ramesh Arjanbhai Marand (Managing Director)	• Expenses Reimbursement • Unsecured Loan Payment • Interest Expense on Loan • Unsecured Loan Taken	Transactional	• INR 20.18 lakhs/- • INR 2647.78 lakhs/- • INR 169.14 lakhs/- • INR 1073.41 lakhs/-	21st May, 2025	NIL
Vinay Shivji Dangar (Director)	• Expenses Reimbursement	Transactional	• INR 1.98 lakhs/-	21st May, 2025	NIL
Tridhya Enterprise LLP (Director of the Company is partner of the LLP)	• Rent Income • Interest Income on loan • Loan & Advances given • Loan & Advances repaid	Transactional	• INR 3 lakhs/- • INR 15.75 lakhs/- • INR 753.65 lakhs/- • INR 1295.92 lakhs/-	21st May, 2025	NIL
Basilroot Technologies Private Limited (Wholly Owned Subsidiary)	• Rent Income	Transactional	• INR 2.40 lakhs/-	21st May, 2025	NIL

Vedity Software Private Limited (Wholly Owned Subsidiary)	• Rent Income	Transactional	• INR 2.40 lakhs/-	21st May, 2025	NIL
Table Flow Tech Private Limited (Subsidiary)	• Rent Income • Interest Income on loan • Loan & advances given • Loan & advances repaid	Transactional	• INR 3 lakhs/- • INR 13.52 lakhs/- • INR 11.82 lakhs/- • INR 1.34 lakhs/-	21st May, 2025	NIL
CodUp Technologies Private Limited (Subsidiary)	• Interest Income on loan • Loan & Advances repaid	Transactional	• INR 10.04 lakhs/- • INR 0.50 lakhs/-	21st May, 2025	NIL
Inexture Solutions Limited (Prevously known as Inexture Solutions LLP) (Common Director)	• Sale of Services	Transactional	• INR 159.63 lakhs/-	21st May, 2025	NIL
Shaligram Infotech LLP (Common Director)	• Sale of Services	Transactional	• INR 17.23 lakhs/-	21st May, 2025	NIL
Tridhya Silwatech Information Technology Co. L.L.C (Relative of Director)	• Sale of services	Transactional	• INR 66.63 lakhs/-	21st May, 2025	NIL
Ashapura Chinaclay Co. LLP (Relative of Director is the Partner in the LLP)	• Rent Income	Transactional	• INR 0.60 lakhs/-	21st May, 2025	NIL
Tridhya Tech UK Limited	• Sale of services	Transactional	• INR 33.54 lakhs/-	21st May, 2025	NIL
Growth square Solutions Private Limited	• Interest Income on Loan • Loan & Advances Given • Loan & Advances Received	Transactional	• INR 218.86 lakhs/- • INR 20.00 lakhs/- • INR 43.89 lakhs/-	21st May, 2025	NIL

FOR, TRIDHYA TECH LIMITED

RAMESH ARJANBHAI MARAND
CHAIRMAN & MANAGING DIRECTOR
DIN: 07235447

DATE: 05-09-2026
PLACE: AHMEDABAD

ANNEXURE IV

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

PURSUANT TO PROVISIONS OF SECTION 134 OF THE COMPANIES ACT, 2013 READ WITH THE COMPANIES (ACCOUNTS) RULES, 2014

A) Conservation of Energy

a) Steps taken or impact on conservation of energy – The Operations of the Company do not consume energy intensively. However, Company continues to implement prudent practices for saving electricity and other energy resources in day-to-day activities.

b) Steps taken by the Company for utilizing alternate sources of energy – Though the activities undertaken by theCompany are not energy intensive, the Company shall explore alternative sources of energy, as and when thenecessity arises.

B) Technology Absorption

a) The efforts made towards technology absorption – The Company continues to take prudential measures in respect of technology absorption, adaptation and take innovative steps to use the scarce resources effectively.

b) In case of imported technology (imported during the last three years reckoned from the beginning of the financial year) – Not Applicable

C) Foreign Exchange and Outgo

During the financial year under review, the Foreign Exchange and Outgo are as below:

(Amt. in Rs. Lakh)

PARTICULARS	YEAR ENDED 31ST MARCH, 2026	YEAR ENDED 31ST MARCH, 2025
Foreign Exchange Earning	1015.90	1866.23
Foreign Exchange Outgo	89.32	101.15

FOR, TRIDHYA TECH LIMITED

RAMESH ARJANBHAI MARAND
CHAIRMAN & MANAGING DIRECTOR
DIN: 07235447

Registered Office:
401, One World West, Near Ambli T-Junction 200' S. P. Ring Road,
Bopal Ahmedabad- 380058, Gujarat.

Place: Ahmedabad
Date: 05/09/2026

FORM NO. MR-3
SECRETARIAL AUDIT REPORT
FOR THE FINANCIAL YEAR ENDED 31ST 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]

The Members of
TRIDHYA TECH LIMITED
401, One World West, Near Ambli T-junction 200',
S. P. Ring Road, Bopal, Ahmedabad - 380058, Gujarat, India.

We have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by **Tridhya Tech Limited (CIN: L72900GJ2018PLC100733)** (hereinafter called the "Company"). The Secretarial Audit was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing our opinion thereon.

Based on our verification of **Tridhya Tech Limited'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 31st March, 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.

We have examined the books, papers, minute books, forms and returns filed and other records maintained by **Tridhya Tech Limited** ("the Company") for the Financial Year ended on 31st March, 2026, according to the provisions of: -

1) The Companies Act, 2013 (the Act) and the rules made thereunder;
2) The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the rules made thereunder;
3) The Depositories Act, 1996 and the Regulations and Bye-laws framed thereunder;
4) Foreign Exchange Management Act, 1999 and the rules and regulations made thereunder to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings; as applicable.
5) 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, 2018;
    d) The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015;
    e) The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018 (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. (Not applicable to the Company during the Audit Period);
g) The Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021; (Not applicable to the Company during the Audit Period);
h) The Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulation, 2021; (Not applicable to the Company during the Audit Period);
i) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021; (Not applicable to the Company during the Audit Period);

We have also examined Secretarial Standards 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. as mentioned above except:

i. *Pursuant to the provision of Section 179(3) of the Companies Act, 2013, The company has filed form MGT-14 for incorporation of Tridhya Tech Canada INC by making an investment on delay, Further Pursuant to the Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, The Company has incorporated Tridhya Tech Canada INC on 16th April, 2024 However, the company has made announcement of Incorporation of Subsidiary company on 16th October, 2025.*

ii. *Pursuant to the provisions of Section 179(3) of the Companies Act, 2013, the Company had not filed separate Form MGT-14 before giving loan and advances to and taking loan from, respective parties. However, the Company has filed Form MGT-14 for overall limit of giving loan and advances and making an investment under section 186 of the Companies Act, 2013 and borrowing under Section 180(1)(c) of the Companies Act, 2013.*

iii. *Pursuant to the provision of section 77 of the Companies Act, 2013, The Company has availed secured loan from Axis Bank for Mercedez Car which was registered in the name of Director/Promoter, However, the Company has not filed Form CHG-1 for registration of Charge.*

iv. *Pursuant to the provisions of section 77 and 82 of the Companies Act, 2013, the Company has transferred its Secured Loan from HDFC Bank to Axis Bank therefore, the company was required to register charge with Axis Bank and give intimation for satisfaction of charge to HDFC Bank However, the Company has not filed form CHG-4 for satisfaction of charge.*

v. *As of 31st March 2026, there were outstanding loans and advances to M/s. Shilp Developers LLP which is engaged in the business of Construction that have remained outstanding.*

vi. *The Company has given advances to M/s. Amikrupa Land Developers for purchasing property during the F.Y. 2025-26 which was outstanding as on date 31st March, 2026.*

vii. *During the period under review, the Related Party transactions entered into by Company are not in agreement with Companies Act, 2013.*

We further report that the Board of Directors of the Company is duly constituted. The changes in the composition of the Board of Directors that took place during the period under review were carried out in compliance with the provisions of the Act. *However, we note that due to the resignation of one of the Independent Director, the number of Independent Directors fell to one as on 31st March, 2026. As the prescribed period of three months to fill the casual vacancy of an Independent Director had not elapsed as on the close of the financial year, the Company remains within the permissible timeline for regularization as per the provisions of the Companies Act, 2013.*

Adequate notice is given to all directors to schedule the Board Meetings, agenda and detailed notes on agenda were sent with shorter notice, 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 during the period under review, the company had no significant events which had bearing on the Company's affairs in pursuance of the above referred laws, rules, regulations, guidelines, standards, etc.

FOR, SHALINI PANDEY & ASSOCIATES
COMPANY SECRETARIES

_____
CS SHALINI PANDEY
C.O.P. NO. – 20576
FCS NO. 10462
PRC NO: 5756/2024

DATE: 05-09-2026
PLACE: Mumbai
UDIN: F010462H001383119

*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

The Members of
TRIDHYA TECH LIMITED
401, One World West, Near Ambli T-junction 200',
S. P. Ring Road, Bopal, Ahmedabad - 380058, Gujarat, India.

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. Our responsibility is to express an opinion on these secretarial records based on our audit.
2) We have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of the Secretarial records. The verification was done on test basis to ensure that correct facts are reflected in secretarial records. We believe that the processes and practices, we followed provide a reasonable basis for our opinion.
3) We have not verified the correctness and appropriateness of financial records and Books of Accounts of the Company.
4) Wherever required, we have obtained the Management representation about the compliance of laws, rules and regulations and happening of events etc.
5) The compliance of the provisions of Corporate and other applicable laws, rules, regulations, standards is the responsibility of management. Our examination was limited to the verification of procedures 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, SHALINI PANDEY & ASSOCIATES
COMPANY SECRETARIES

_____
CS SHALINI PANDEY
C.O.P. NO. – 20576
FCS NO. 10462
PRC NO: 5756/2024

DATE: 05-09-2026
PLACE: Mumbai
UDIN: F010462H001383119

ANNEXURE - V

MANAGEMENT DISCUSSION AND ANALYSIS REPORT

INDUSTRY STRUCTURE AND DEVELOPMENTS

GLOBAL IT SERVICES INDUSTRY

The Information Technology (IT) services industry continues to play a pivotal role in the global economy, driven by the increasing adoption of digital technologies across businesses and industries. Organizations worldwide are accelerating their digital transformation initiatives to improve operational efficiency, enhance customer experiences, automate business processes, and strengthen their competitive positioning. Consequently, demand for software development, cloud-based solutions, enterprise applications, cybersecurity services, data analytics, and digital consulting continues to grow steadily.

The Information Technology (IT) services industry continues to play a pivotal role in the global economy, driven by the increasing adoption of digital technologies across businesses and industries. Organizations worldwide are accelerating their digital transformation initiatives to improve operational efficiency, enhance customer experiences, automate business processes, and strengthen their competitive positioning. Consequently, demand for software development, cloud-based solutions, enterprise applications, cybersecurity services, data analytics, and digital consulting continues to grow steadily

INDIAN IT INDUSTRY OVERVIEW

India remains one of the world's leading technology and software services destinations, supported by its large pool of skilled professionals, strong digital infrastructure, innovation-driven ecosystem, and globally recognized service delivery capabilities. The sector continues to benefit from increasing digital adoption, favourable government initiatives, and growing investments in emerging technologies. These factors have enabled Indian IT companies to serve both domestic and international markets effectively while maintaining high standards of quality and operational efficiency.

DIGITAL TRANSFORMATION TRENDS

Digital transformation has become a strategic priority for businesses across industries. Enterprises are increasingly investing in modern technology platforms to streamline operations, improve customer engagement, enhance decision-making capabilities, and drive sustainable growth. The modernization of legacy systems, migration to cloud environments, implementation of enterprise mobility solutions, and adoption of automation technologies continue to generate significant demand for software development and technology services.

GROWTH OF E-COMMERCE SOLUTIONS

The rapid growth of digital commerce has significantly increased the need for advanced e-commerce solutions. Businesses are investing in scalable, secure, and customer-centric digital platforms to meet evolving consumer expectations and facilitate seamless online transactions. The increasing adoption of digital payments, omnichannel retail strategies, and personalized shopping experiences has created substantial opportunities for companies providing e-commerce development and digital experience solutions.

EXPANSION OF MOBILE APPLICATION MARKET

The growing penetration of smartphones and mobile internet connectivity has transformed the way businesses interact with customers. Organizations across sectors are leveraging mobile applications to improve accessibility, strengthen customer engagement, enhance service delivery, and create new business opportunities. As a result, demand for innovative, user-friendly, and scalable mobile applications continues to grow across industries.

EMERGING TECHNOLOGY LANDSCAPE

Technological advancements continue to reshape business operations and customer experiences. Artificial Intelligence (AI), Machine Learning (ML), cloud computing, data analytics, cybersecurity, Internet of Things (IoT), and robotic process automation are becoming integral to modern business strategies. These technologies enable organizations to improve productivity, enhance security, generate actionable insights, and deliver superior customer experiences. As enterprises increasingly integrate emerging technologies into their operations, the demand for specialized technology expertise and customized digital solutions is expected to grow further.

COMPETITIVE LANDSCAPE

The IT services and software development industry remains highly competitive and dynamic, characterized by rapid technological advancements and evolving customer requirements. Companies are required to continuously invest in technology capabilities, innovation, and talent development to maintain their competitive advantage. Success in this environment depends on the ability to deliver high-quality solutions, adapt to changing market dynamics, execute projects efficiently, and build long-term customer relationships.

INDUSTRY OUTLOOK

The long-term outlook for the technology sector remains positive, supported by sustained investments in digital transformation, cloud computing, automation, artificial intelligence, cybersecurity, and customer experience technologies. Businesses continue to view technology as a critical enabler of growth, operational resilience, and innovation. The increasing reliance on digital platforms and technology-driven business models is expected to support continued demand for software development and IT services.

In this evolving environment, **Tridhya Tech Limited** is well-positioned to capitalize on emerging opportunities through its expertise in software development, e-commerce solutions, web application development, mobile application development, and digital transformation services. The Company's focus on innovation, customer-centricity, quality delivery, and technological excellence enables it to address the evolving requirements of clients across global markets and create sustainable value for its stakeholders.

BUSINESS OVERVIEW

Our Company is a rapidly expanding conglomerate with a diverse portfolio of businesses and engaged in full-service Software Development which includes all IT services and resources. With a global presence and deep domain expertise across multiple industry verticals, the Company offers a comprehensive portfolio of services and offerings – grouped under application development and management, digital transformation, AI, data and cloud services, engineering services, cognitive business operations, cyber security, and products & platforms. We are recognized globally for our strong commitment to improve the communities we live and work in.

We bring together our deep industry knowledge, technology expertise and partners to develop holistic solutions

for complex problems to provide customized software products, which starts from the initial concept of the product requirement, designingthe architecture, coding and testing, deploying to the final deployment of the product. Our core values are client value and customer satisfaction remain at the heart of our business. We remain committed to conducting business in a socially, economically, and environmentally responsible manner while considering the interests of all stakeholders, including the wider community. We also provide post deployment support on time-to-time basis to our clients. We also provide project management, consultation services,maintenance and support services to ensure the successful completion of the project and longevity of the software. This helps to ensure that the software is properly developed and deployed, meeting the expectations of the client. Webelieve in technological empowerment and provide end-to-end tech solutions to build an effective digital presence.

Tridhya has strong presence in international market i.e., Australia, Canada, Estonia, France, Germany, Israel, Italy, Japan, Mauritius, Netherlands, Qatar, Singapore, Switzerland, UAE, UK, USA. In domestic market our customer is basedon Maharashtra, Gujarat, Punjab, Telangana and Karnataka.

OUR COMPETITIVE STRENGTHS

- Experienced Promoter
- End-to-end IT Services under a single umbrella
- Quality Service
- Skilled Team

OUR BUSINESS STRATEGY

- Prioritizing focus and dedication in Profitable markets
- Transforming and adapting time to build relevant new capabilities
- Embrace business opportunities by making the right investments
- Utilization of modern-day processes and technologies
- Optimization of operational, maintenance and other costs

STRATEGIC RESPONSES TO OPPORTUNITIES AND THREATS

(I) OPPORTUNITIES AND GROWTH DRIVERS

A. Digital Transformation Demand

Increasing adoption of digital technologies, automation, and cloud-based solutions across industries continues to drive demand for software development and digital transformation services.

B. Growth in Custom Software Development

Organizations are increasingly seeking customized software solutions to improve efficiency, streamline operations, and enhance customer experiences, creating significant opportunities for the Company.

C. Expansion of E-commerce

The continued growth of online commerce and digital marketplaces is driving demand for scalable e-commerce platforms, web solutions, and technology integration services.

D. Rising Mobile Application Adoption

Growing smartphone penetration and mobile-first customer engagement strategies are creating increased demand for innovative mobile application development services.

E. Emerging Technologies

The increasing adoption of Artificial Intelligence (AI), Machine Learning (ML), cloud computing, data analytics, and automation presents new opportunities for technology service providers to deliver advanced digital solutions.

F. Global Outsourcing Opportunities

India continues to be a preferred outsourcing destination, providing opportunities to expand international business and strengthen relationships with global clients.

G. Long-Term Client Relationships

The Company's diversified service portfolio and strong client relationships provide opportunities for repeat business, cross-selling, and expansion of existing customer engagements.

H. Future Outlook

With growing demand for digital transformation, software development, e-commerce solutions, and emerging technologies, Tridhya Tech remains well-positioned to capitalize on evolving market opportunities and drive sustainable growth.

(II) THREATS AND CHALLENGES

A. Intense Industry Competition

The IT services industry is highly competitive, with the presence of large global players, established domestic companies, and emerging technology firms, which may impact pricing and market share.

B. Rapid Technological Changes

Continuous advancements in technology require ongoing investment in new skills, tools, and innovation to remain competitive and meet evolving client expectations.

C. Talent Acquisition and Retention

The availability and retention of skilled technology professionals remain critical challenges due to increasing competition for qualified talent within the industry.

D. Economic and Market Uncertainties

Global economic slowdowns, inflationary pressures, and changing business spending patterns may influence technology investment decisions and project demand.

E. Client Concentration Risk

Dependence on key clients or major projects may expose the Company to revenue fluctuations in the event of contract delays, downsizing, or client attrition.

F. Cybersecurity and Data Protection Risks

As digital adoption increases, organizations face growing cybersecurity threats and data privacy concerns, requiring robust security and compliance measures.

SEGMENT WISE PERFORMANCE

The Company operates as a technology solutions provider offering a diversified portfolio of digital services across software development, cloud solutions, data engineering, enterprise applications, and emerging technologies.

During the year, **Application Development Services**, comprising mobile application development, UI/UX design, B2B/B2C portals, and e-commerce solutions, continued to contribute significantly to the Company's business, driven by increasing demand for digital platforms and customer-centric applications.

The **Cloud Services** segment, including cloud optimization, cloud security, and cloud migration services, witnessed growing opportunities as organizations accelerated their adoption of cloud-based infrastructure and digital transformation initiatives.

Additionally, the Company's **Data Engineering and Analytics Services**, encompassing data engineering, data visualization, data-driven decision-making, and AI/ML solutions, supported clients in leveraging data for improved business insights and operational efficiency.

The **Enterprise and Digital Transformation Services** portfolio, comprising business process automation, modern workplace solutions, MuleSoft services, Odoo services, Pimcore services, and Generative AI (Gen AI) services, continued to gain traction as enterprises increasingly focused on automation, system integration, productivity enhancement, and technology modernization.

Through its diversified service offerings and focus on innovation, the Company continues to address evolving customer requirements and strengthen its position as a trusted digital transformation partner across domestic and international markets.

RISK AND CONCERN

The Company has established a structured risk management framework to identify, assess, monitor, and mitigate risks that may impact its business operations, financial performance, and strategic objectives. The framework enables proactive management of key risks arising from changing business conditions, technological advancements, regulatory requirements, cybersecurity threats, talent retention, and market dynamics.

The Board of Directors and senior management periodically review the risk management practices to ensure their effectiveness and alignment with the Company's business objectives.

INITIATIVES BY THE COMPANY

The Company has taken the following initiatives:

INORGANIC GROWTH

Inorganic growth is considered a faster way for a company to grow compared to organic growth. The Company has adopted the policy of inorganic growth for faster development of the business, access to new markets, boost company’s earnings and get the additional skills and expertise of new staff, the company, acquired Two companies and in FY 2024-25 acquired another two companies for faster growth.

UPGRADE AND REFINE

We are passionate about technology and so we keep up with the market pace to adapt rapidly as the technology evolves. Being passionate about new tech trends, we easily upgrade our solutions with the implementation of cutting-edge tech. We are flexible and keep on refining by incorporating high-end solutions to stay aligned with the market.

EMPLOYEE FRIENDLY POLICIES FOR HUMAN RESOURCES

In IT related Company the success, growth and quality of the product and timely delivery of the product depends uponthe expertise, experience and skill of the employees. The Major cost component of the Company is Employee's salary and benefit cost. Our company has adopted employee friendly policies to attract, train, motivate and retained the employees for the Company. The Company are providing destress zones, Inhouse Cafeteria and good infrastructure facilities which reduces the employee turnover of the company. The best performing employees are rewarded by the Company in addition to the normal remuneration. The promoter has philosophy to share the wealth with the employees which has created with their dedication towards work.

FOCUS ON A TARGETED CLIENT PORTFOLIO

We intend to build long-term sustainable business relationships with our clients to generate greater revenues. As partof the strategy, we plan to have an optimal client portfolio to better focus and serve our clients across the geographiesand industries in which we do business. Our ability to establish and strengthen client relationships and expand the scope of services we offer to clients will help us grow our revenues and profits.

FOCUS ON EXPANSION ACROSS EACH VERTICAL TO CAPITALIZE ON INDUSTRY OPPORTUNITY

We regularly track new technologies, industry segments and market trends in the IT solutions market. We plan to expand our service offerings as and when there exists an opportunity. We believe that IT has great potential for development leading to value addition in the entire value chain. We propose to gain expertise in every new technologyplatform coming up in the market for value added services, cost-competitiveness, speed and easy to use. Our companyproposes to use innovative ideas and concepts to achieve performance parameters set by the clients in their day-to- day business processes.

PARTICIPATING IN LARGER PROJECTS

We are targeting clients who have the potential to offer opportunities with large total contract values. We intend to originate large engagements by either identifying opportunities with our existing clients or by targeting new clients whose existing engagements with IT vendors will be up for renewal.

FOCUS ON GREATER INTERNAL OPERATIONAL EFFICIENCY

We plan to develop and invest in frameworks, accelerators, in-house proprietary solutions and customized software processes to drive efficiencies internally. We also plan to increase our profitability by streamlining our cost structure with a focus on high employee utilization and optimizing resource mix.

INDUSTRY OUTLOOK

The outlook for the technology services industry remains positive, driven by increasing investments in digital transformation, cloud adoption, automation, artificial intelligence, e-commerce platforms, and mobile technologies. As businesses continue to modernize their operations and enhance digital capabilities, the demand for innovative and scalable software solutions is expected to remain strong.

Tridhya Tech is well-positioned to capitalize on these opportunities through its diversified service portfolio, strong technical expertise, customer-centric approach, and growing global presence. The Company will continue to focus on strengthening client relationships, expanding its service offerings, enhancing operational efficiencies, and leveraging emerging technologies to drive sustainable growth.

FINANCIAL PERFORMANCE OVERVIEW

On standalone basis, your company during the year under review has reported total revenue of Rs. 2086.66 Lakh which is comparatively lower than last year's total revenue of Rs. 3489.58 Lakh. The net profit of the year under review is amounting to Rs. 45.64 Lakh as against net loss Rs. (178.35) Lakh reported in the Previous Year.

On a Consolidation basis, Total Revenue of the Company during the financial year under review is Rs. 2766.96 Lakh as compared to previous year's total revenue of Rs. 3,595.10 Lakh. The Consolidated to Profit after tax for the financial year under review is Rs. 68.15 Lakh as compared to previous year's net loss of (357.38) Lakh.

DETAILS OF SIGNIFICANT CHANGES IN KEY FINANCIAL RATIOS

Particulars	F.Y. 2025-26		F.Y. 2024-25	
	Standalone	Consolidated	Standalone	Consolidated
Debtors Turnover Ratio	3.08	3.63	3.31	3.24
Inventory Turnover Ratio	NA	NA	NA	NA
Interest coverage ratio	1.07	1.07	0.67	-0.61
Current Ratio	1.79	1.85	0.88	0.90
Debt Equity Ratio	1.52	1.75	2.07	2.33
Operating Profit Margin	-3.48	-1.46	0.10	-0.10
Net Profit Margin	2.19	1.76	**-0.05**	**-0.10**
Return on Net worth	1.03	1.13	**-0.04**	**-0.08**
P/E Ratio	35.46	23.75	**-27.92**	**-14.05**

INTERNAL CONTROL SYSTEMS & RISK MANAGEMENT

The Internal Control System facilitates the effectiveness and efficiency of Company operations and ensures the reliability of financial information and compliance with laws and regulations. In particular, the accounting control system is an important element of the Internal Control System as it helps ensure that the Company is not exposed to excessive financial risks and that financial internal and external reporting is reliable. Your Company has robust internalaudit and control systems. They are responsible for independently evaluating the adequacy of internal controls and provide assurance those operations and business units adhere to internal policies, processes and procedures as well as regulatory and legal requirements. Internal audit team defines and review scope, coordinates and conducts risk based internal audits with quarterly frequency across Company through their audit firm. Existing audit procedures arereviewed periodically to enhance effectiveness, usefulness and timeliness. The Internal control procedures include proper authorization and adherence to authorization matrix, segregation of roles and responsibilities, physically verification, checks and balances and preventive checks on Compliance risk and overseeing of periodical financials etc.

Internal audit entails risk assessment and detailed verification of processes, adequacy of maintenance of accounting records, documentation and supporting, authorizations, review of internal controls, compliance with management policies and laid down procedures, compliance with applicable accounting standards and to verify adherence with applicable statutes, rules, regulation, byelaws, and circulars of the relevant statutory and regulatory authorities.

Your Company continuously monitors and revisits the risks associated with its business. It has institutionalized the procedure for identifying, minimizing and mitigating risks and the same are reviewed periodically. The Company's

Structured Risk Management Process attempts to provide confidence to the stakeholders that the Company's risks areknown and well managed. The management of the Company has identified some of the major areas of concern havinginherent risk, viz. Client Concentration, Technology Risks and Credit Control. The processes relating to minimizing the above risks have already been put in place at different levels of management. The management of the Company reviews the risk management processes and implementation of risk mitigation plans. The processes are continuously improved. Risk Management comprises three key components which are as below:

- ✓ Risk identification
- ✓ Risk assessment and mitigation
- ✓ Risk monitoring and assurance.
- ✓ The risk mitigation plans are reviewed regularly by the Management and Audit Committee of your Company.

HUMAN RESOURCES AND INDUSTRIAL RELATIONS

The Company takes pride in the commitment, competence and dedication of its employees in all areas of the business.The Company has a structured induction process at all locations and management development programs to upgradeskills of managers. Objective appraisal systems based on key result areas (KRAs) are in place for senior management staff. Human resource is considered as key to the future growth strategy of the Company and looks upon to focus its efforts to further align human resource policies, processes and initiatives to meet its business needs.

The Company remains committed to providing a safe, inclusive, and positive work environment that promotes diversity, equal opportunity, teamwork, and employee well-being. By investing in its people and strengthening organizational capabilities, Tridhya Tech aims to enhance productivity, improve service delivery, and support its long-term growth objectives.

CAUTIONARY STATEMENT

The statements in the ***"Management Discussion and Analysis Report" section*** describes the Company's objectives, projections, estimates, expectations and predictions, which may be ***"forward looking statements"*** within the meaning of the applicable laws and regulations. The annual results can differ materially from those expressed or implied, depending upon the economic and climatic conditions, Government policies and other incidental factors.

FOR, TRIDHYA TECH LIMITED

RAMESH ARJANBHAI MARAND
CHAIRMAN & MANAGING DIRECTOR
DIN: 07235447

Registered Office:
401, One World West, Near Ambli T-Junction 200' S. P. Ring Road,
Bopal Ahmedabad- 380058, Gujarat.

Place: Ahmedabad
Date: 05/09/2026

TRIDHYA TECH

INDEPENDENT AUDITOR'S REPORT

To The Members of Tridhya Tech Limited
Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the accompanying standalone financial statements of Tridhya Tech Limited ("the Company"), which comprises the Standalone Balance Sheet as at March 31, 2026, the Standalone Statement of Profit and Loss and Standalone Statement of Cash Flows for the year ended on that date, and a summary of significant accounting policies and other explanatory information (hereinafter referred to as "Standalone Financial Statements").

In our opinion and to the best of our information and according to the explanations given to us, the standalone financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2026, its profit/loss and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit of the Standalone Financial Statements in accordance with the Standards on Auditing specified under section 143(10) of the Act (SAs). Our responsibilities under those Standards are further described in the Auditor's Responsibility for the Audit of the Standalone Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the ethical requirements that are relevant to our audit of the Financial Statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the Standalone financial statements of the current period. These matters were addressed in the context of our audit of the Standalone financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined that there are no key Audit Matters to be communicated in our report.

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

- The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Board's Report, but does not include the financial statements and our auditor's report thereon.

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

- In connection with our audit of the Financial Statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the Financial Statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

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

Responsibilities of Management and Board of Directors for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these Standalone Financial Statements that give a true and fair view of the financial position, financial performance and cash flows in accordance with the Accounting Standards and other accounting principles generally accepted in India including Accounting Standard specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Standalone Financial Statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.
In preparing the Standalone Financial Statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so. The Company's Board of Directors is also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibility for the Audit of the Standalone Financial Statements

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

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

- Identify and assess the risks of material misstatement of the Standalone Financial Statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial 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 the management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Standalone Financial Statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions

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

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

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

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

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

Report on Other Legal and Regulatory Requirements

1. As required by Section 143(3) of the Act, based on our audit, we report, to the extent applicable that:

   A. We have sought and obtained all the information and explanations which to the best of our knowledge and belief, were necessary for the purpose of our audit.

   B. In our opinion, proper books of account as required by law have been kept by the Company, so far as it appears from our examination of those books.

   C. The Balance Sheet, the Statement of Profit and Loss, and the Cash Flow Statement dealt with by this Report are in agreement with the relevant books of account.

   D. In our opinion, the aforesaid Standalone Financial Statements comply with the Accounting Standards specified under Section 133 of the Act.

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

   F. With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in **"Annexure B"**. Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls over financial reporting.

   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:

In our opinion and to the best of our information, and according to the explanations given to us, the remuneration paid by the Company to its directors during the period is in accordance with the provisions of section 197 of the Act.

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:

a) The Company does not have any pending litigations which would impact its financial position.

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

c) There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

d)

i. The management has represented that, to the best of its knowledge and belief, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other persons or entities, including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall:
   - directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever ("Ultimate Beneficiaries") by or on behalf of the Company.
   - provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.

ii. The management has represented, that, to the best of its knowledge and belief, no funds have been received by the Company from any persons or entities, including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall:
   - directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever ("Ultimate Beneficiaries") by or on behalf of the Funding Party or
   - provide any guarantee, security or the like from or on behalf of the Ultimate Beneficiaries; and

iii. Based on such audit procedures as considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under subclause (d) (I) and (d) (ii) contain any material mis-statement.

e) The Company has not paid any dividend during the period and hence, compliance with Section 123 of the Act is not applicable.

f) Based on our examination, which included test checks, the Company has used accounting software systems for maintaining its books of account for the financial year ended March 31, 2026 which have the feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software systems. Further, during the course of our audit we did not come across any instance of the audit trail feature being tampered with and the audit trail has been preserved by the Company as per the statutory requirements for record retention.

2. Reporting 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 and the same is attached herewith as **Annexure-A.**

For MAAK & Associates
Chartered Accountants
(FRN: 135024W)

Marmik Shah
Partner
Membership No: 133926)
Place: Ahmedabad
Date: May 27, 2026
UDIN: 26133926BPQVBW3159

TRIDHYA TECH

ANNEXURE "A" TO THE INDEPENDENT AUDITOR'S REPORT

(Referred to in paragraph 2 under 'Report on Other Legal and Regulatory Requirements' section of our Report of even date)

To the best of our information and according to the explanations provided to us by the Company and the books of account and records examined by us in the normal course of audit, we state that:

(i)

a) The company has maintained proper records showing full particulars, including quantitative details and the situation of property, plant, and equipment.
The company has maintained proper records showing full particulars of intangible assets.

b) The Property, Plant and Equipment have been physically verified by the management in a phased manner, designed to cover all the items over a period, in which our opinion, is reasonable having regard to the size of the company and nature of its business and no material discrepancies were noticed on such verification.

c) The company has maintained a record of holding any immovable properties.

d) The company has not revalued its Property, Plant and Equipment (including Right of Use assets) or intangible assets or both during the year; the clause for revaluation of Property, Plant and Equipment (including Right of Use assets) or intangible assets or both is not applicable.

e) No any proceedings have been initiated or are pending against the company for holding any Benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.

(ii)

a) As explained to us, the company does not have any inventory during the year. Accordingly, the reporting requirements under clause (ii)(a) of the Companies (Auditor's Report) Order, 2020 are not applicable.

b) The company has not been sanctioned any working capital limits in excess of ₹5 crores, in aggregate, from banks or financial institutions on the basis of security of current assets during the year. Hence, the provisions of clause (ii)(b) are not applicable.

(iii) According to the information and explanations given to us and based on our examination of the records of the Company, we report that:

a) The Company has provided loans or advances in the nature of loans or provided security to the following entities during the year:

(Rs. in lakhs)

Particulars	Security Deposit	loans
Aggregate amount granted/provided during the year	**-**	**1,424.44**
-Subsidiary	-	35.21
-Others	-	1,389.23
Balance outstanding as at balance sheet date	**80.77**	**6,853.75**
-Subsidiary	-	319.91
-Others	80.77	6,533.84

b) The investments made, guarantees provided, security given, and the terms and conditions of the grant of all

loans and advances in the nature of loans and guarantees provided are not prejudicial to the company's interest.

c) In respect of loans and advances in the nature of loans, the schedule of repayment of principal and payment of interest has been stipulated and the repayments or receipts are regular.

d) There is no overdue amount remaining outstanding as at the Balance sheet.

e) The company has not given any loan to the party, the clause for any loan or advance in the nature of loan granted which has fallen due during the year, has been renewed or extended or fresh loans granted to settle the overdue of existing loans given to the same parties, is not applicable to the company.

f) The company has not granted any loans or advances to Promoters, related parties as defined in clause (76) of section 2 of the Companies Act, 2013 in the nature of loans either repayable on demand or without specifying any terms or period of repayment except contain in below table.

(Rs. in lakhs)

Particulars	All Parties	Promoters	Related Parties
Aggregate amount of loans & advances in nature of loan	**6,853.75**	**-**	**319.91**
-Repayable on demand (A)	6,853.75	-	319.91
- Aggregate does not specify any terms or period of repayment (B)	-	-	-
Total (A+B)	**6,853.75**	**-**	**319.91**
Percentage of loans/ advances in nature of loans to the total loans	100%	-	4.67%

(iv) In our opinion and according to information and explanations given to us, the Company has complied with the provisions of sections 185 and 186 of the Companies Act, 2013 in respect of loans, investments, guarantees and security.

(v) The Company has not accepted any deposits as defined in the Companies (Acceptance of Deposits) Rules, 2014. Accordingly, the provision of Clause 3(v) of the order is not applicable to the Company.

(vi) The Central Government has not prescribed maintenance of cost records under sub-section (1) of Section 148 of the Companies Act, 2013, for the business activities carried out by the Company, and therefore, reporting under Clause 3(vi) of the Order is not applicable to the Company.

(vii)

a) The Company is generally regular in depositing with appropriate authorities undisputed statutory dues including goods and service tax, provident fund, employees' state insurance, income tax, duty of customs, professional tax, cess and other statutory dues to the extent applicable to it. According to the information and explanations given to us and based on audit procedures performed by us, no undisputed amounts payable in respect of these statutory dues were outstanding, at the year end, for a period of more than six months from the date they became payable.

b) There are no statutory dues referred in sub clause (a) above which have not been deposited on account of disputes as on March 31, 2026.

(viii) The Company has not surrendered or disclosed any transaction, previously unrecorded in the books of account, in the tax assessments under the Income Tax Act, 1961 as income during the year. Accordingly, the requirement to report on clause 3(viii) of the Order is not applicable to the Company.

(ix)

a) In our opinion and according to information and explanations given to us, the Company has not defaulted in the repayment of loans and borrowings to financial institutions and banks.

b) In our opinion and according to information and explanations given to us, the company is not a declared willful defaulter by any bank or financial institution or other lender.

c) In our opinion and according to information and explanations given to us, the company has applied term loans for the purpose for which the loans were obtained.

d) In our opinion and according to information and explanations given to us, the company has not utilized funds raised on a short-term basis have been utilized for long-term purposes.

e) In our opinion and according to information and explanations given to us, the company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures, this clause is not applicable to the company.

f) In our opinion and according to information and explanations given to us, the company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies.

(x)

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

b) During the year, the Company has not made any preferential allotment or private placement of shares or convertible debentures (fully or partly or optionally), and hence reporting under clause (x)(b) of the Order is not applicable.

(xi)

a) To the best of our knowledge and according to the information and explanations given to us, no fraud by the Company and no material fraud on the Company by its officers or employees has been noticed or reported during the course of our audit.

b) To the best of our knowledge and according to the information and explanations given to us 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 up to the date of this report.

c) To the best of our knowledge and according to the information and explanations given to us, there are no whistle-blower complaints received during the year by the company and accordingly, no reporting is required under this clause.

(xii) The Company is not a Nidhi company. Accordingly reporting under clause 3(xii) of the Order is not applicable.

(xiii) The Company is in compliance with sections 177 and 188 of the Companies Act, 2013 where applicable for all transactions with related parties and details of such transactions have been disclosed in the financial statements as required by the applicable accounting standards.

(xiv)

a) The company has an internal audit system commensurate with the size and nature of its business, the clause for section 138 of the Act is applicable to the company.

b) The company has an internal audit system, the clause for reports of the Internal Auditors for the period under audit were considered by the statutory auditor is applicable to the company.

(xv) During the year the Company has not entered into non-cash transactions with directors or persons connected with them and hence provisions of section 192 of the Companies Act, 2013 are not applicable to the Company.

(xvi)

a) The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934. Therefore, the reporting under clause (xvi) of the Order is not applicable to the company.

b) The company has not conducted any Non-Banking Financial or Housing Finance activities without a valid Certificate of Registration (CoR) from the Reserve Bank of India as per the Reserve Bank of India Act, 1934.

c) The Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India; accordingly, this clause is not applicable to the company.

d) The Group does not have any Core Investment Company as part of the group and accordingly reporting under clause (xvi)(d) of the Order is not applicable to the Company.

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

(xviii) There has been no resignation of the statutory auditors during the year and accordingly, the provisions of clause 3(xviii) of the order are not applicable.

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

(xx) In our opinion and according to the information and explanations given to us, other than ongoing projects, the company has not transferred an unspent amount to a Fund specified in Schedule VII to the Companies Act within a period of six months of the expiry of the financial year. the clause for the second proviso to sub-section (5) of section 135 is not applicable to the company.

For MAAK & Associates
Chartered Accountants
(FRN: 135024W)

Marmik Shah
Partner
Membership No: 133926)
Place: Ahmedabad
Date: May 27, 2026
UDIN: 26133926BPQVBW3159

ANNEXURE "B" TO THE INDEPENDENT AUDITOR'S REPORT

(Referred to in paragraph 1(f) under 'Report on Other Legal and Regulatory Requirements' section of our report of the 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 Tridhya Tech Limited ("the Company") as of March 31, 2026, in conjunction with our audit of the Standalone Financial Statements of the Company for the period ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company, considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to respective company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditor's Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting of the Company and its joint operations companies incorporated in India (as applicable) based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") issued by the Institute of Chartered Accountants of India and the Standards on Auditing prescribed under Section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting were established and maintained, and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and its operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal controls based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the Standalone Financial Statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls Over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (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 Standalone Financial Statements.

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 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, to the best of our information and according to the explanations given to us, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2026, based on the criteria for internal financial control over financial reporting established by the Company considering the essential components of internal control stated in the Guidance Note.

For MAAK & Associates
Chartered Accountants
(FRN: 135024W)

Marmik Shah
Partner
Membership No: 133926)
Place: Ahmedabad
Date: May 27, 2026
UDIN: 26133926BPQVBW3159

Tridhya Tech Limited
CIN: L72900GJ2018PLC100733
Balance Sheet as at March 31, 2026
(All amounts are in ₹ lakhs, unless otherwise stated)

Particulars	Notes	As at March 31, 2026	As at March 31, 2025
I. EQUITY AND LIABILITIES			
1 Shareholders' funds			
(a) Share capital	2	2,328.80	2,328.80
(b) Reserve and surplus	3	2,122.46	2,076.82
2 Non-current liabilities			
(a) Long-term borrowings	4	4,077.36	1,276.01
(b) Other long term liabilities	5	21.40	-
(c) Long-term provisions	6	63.28	86.95
3 Current liabilities			
(a) Short-term borrowings	7	2,696.48	7,837.65
(b) Trade payables	8		
(i) total outstanding dues of micro enterprises and small enterprises		14.07	32.10
(i) total outstanding dues of creditors other than micro enterprises and small enterprises		121.26	196.73
(c) Other current liabilities	9	204.06	243.44
(d) Short term provisions	10	7.58	26.42
Total		**11,656.75**	**14,104.92**
II. ASSETS			
1 Non-current assets			
(a) Property, plant & equipment and intangible assets			
(i) Tangible assets		1,292.20	1,204.10
(ii) Intangible assets	11	651.14	729.54
(iii) Capital work-in-progress		-	6.76
(b) Non-current investments	12	1,808.62	2,038.41
(c) Long-term loans and advances	13	2,387.11	2,681.67
(d) Other non-current assets	14	80.77	80.86
2 Current assets			
(a) Trade receivables	15	628.95	725.11
(b) Cash and cash equivalents	16	68.35	27.38
(c) Short-term loans and advances	17	4,493.99	6,231.35
(d) Other current assets	18	245.62	379.73
Total		**11,656.75**	**14,104.92**

The accompanying notes are an integral part of the financial statements.
As per our report attached of even date

For M A A K & Associates
Chartered Accountants
(FRN – 135024W)

For and on behalf of the Board of Directors
Tridhya Tech Limited

CA Marmik Shah
Partner
(MRN - 133926)
Place: Ahmedabad
Date: May 27, 2026

Rameshkumar Arjanbhai Marand
(Managing Director)
DIN: 07235447
Place: Ahmedabad
Date: May 27, 2026

Vinay Shivji Dangar
(Director)
DIN: 07212051
Place: Ahmedabad
Date: May 27, 2026

Rahul Labana
(Chief Financial Officer)
Place: Ahmedabad
Date: May 27, 2026

Tridhya Tech Limited
CIN: L72900GJ2018PLC100733
Statement of Profit and Loss for the year ended March 31, 2026
(All amounts are in ₹ lakhs, unless otherwise stated)

Sr No.	Particulars	Notes	For the year ended	
			March 31, 2026	March 31, 2025
	Income:			
1	Revenue from operations	19	2,086.66	3,489.58
2	Other income	20	768.42	628.43
3	**Total revenue(1+2)**		**2,855.08**	**4,118.01**
4	**Expense:**			
	(a) Purchases & operating expenses		823.96	1,251.14
	(b) Employee benefit expenses	21	608.62	1,732.52
	(c) Finance costs	22	650.13	538.70
	(d) Depreciation and amortization expenses	23	287.03	256.62
	(e) Other expenses	24	439.69	517.38
	Total expenses		**2,809.44**	**4,296.36**
5	**Profit / (Loss) before exceptional items, extraordinary items and tax (3-4)**		**45.64**	**-178.35**
6	Exceptional items		-	-
7	**Profit / (Loss) before extra ordinary items and tax (5-6)**		45.64	-178.35
8	Extra ordinary items		-	-
9	**Net Profit / (Loss) from ordinary activities before tax(7-8)**		45.64	-178.35
10	**Tax expense**			
	(a) Current tax		-	-
	(b) Deferred tax		-	-
11	**Profit/(Loss) for the period/year**		**45.64**	**-178.35**
12	**Paid up equity share capital (Rs. 10 F. V)**		2,328.80	2,328.80
13	**Earnings per share**			
	Basic & Diluted earnings per share	24	0.20	-0.77

The accompanying notes are an integral part of the financial statements.
As per our report attached of even date

For M A A K & Associates
Chartered Accountants
(FRN – 135024W)

For and on behalf of the Board of Directors
Tridhya Tech Limited

CA Marmik Shah
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Rahul Labana
(Chief Financial Officer)
Place: Ahmedabad
Date: May 27, 2026

Tridhya Tech Limited
CIN: L72900GJ2018PLC100733
Cash Flow Statement for the year ended 31st March, 2026
(All amounts are in ₹ lakhs, unless otherwise stated)

S.N.	Particulars	For the year ended 31, 2026 March		For the year ended 31, 2025 March	
A	**Cash flow from operating activities**				
	Net profit/(loss) before tax		45.65		-178.35
Add:	Adjustments for - depreciation and amortisation	287.03		256.62	
Add:	Finance cost	650.13		538.70	
Less:	Foreign exchange gain	-14.59		-17.32	
Add:	Loss on sale of fixed assets	-		35.89	
Add:	Loss on sale of investment	63.70		-	
Add:	Sundry balance written off	68.72			
Less	Discount received	-0.02		-0.30	
Less:	Interest income	-628.63		-512.67	
			426.34		300.92
	Operating profit before changes in working capital		**471.99**		**122.57**
	Changes in Working capital				
	Increase / (decrease) in long-term provisions	-23.67		-28.39	
	Increase / (decrease) in trade payables	-93.49		152.19	
	Increase / (decrease) in other current liabilities	-39.39		-77.36	
	Increase / (decrease) in short-term provisions	-18.83		-41.45	
	Increase / (decrease) in long-term liabilities	21.40		-	
	Increase / (decrease) in other non-current assets	0.09		-5.84	
	(Increase) / decrease in trade receivables	42.03		677.90	
	(Increase) / decrease in short-term loans & advances	2,090.79		-6,009.33	
	(Increase) / decrease in other current assets	-168.75		-165.54	
	Cash generated from operations		1,810.18		-5,497.82
	Add/ (Less) - Net tax received/ (paid)		302.85		-
	Net cash flow generated from / (used in) operating activities (A)		**2,585.02**		**-5,375.26**
B	**Cash flow from investing activities**				
	Interest income received		15.75		54.27
	Purchase of property, plant & equipment and intangible assets		-289.97		-428.13
	Purchase of CWIP assets		-		-6.76
	Sale of investments		166.09		-
	Changes in long-term loans & advances		554.02		-416.96
	Net cash flow generated from / (used in) investing activities (B)		**445.89**		**-797.58**
C	**Cash flow from financing activities**				
	Increase/ (decrease) in borrowings		-2,787.59		6,345.09
	Finance cost of interest & other		-202.36		-277.07
	Net cash flow generated from / (used in) financing activities (C)		**-2,989.95**		**6,068.02**
	Net (decrease) / increase in cash & cash equivalents (A+B+C)		**40.97**		**-104.82**
	Cash & cash equivalents at the beginning of the year		27.38		132.20
	Cash & cash equivalents at the end of year		**68.35**		**27.38**
	Cash and cash equivalents consist of:-				
	(i) Cash-in-hand		0.82		0.84
	(ii) Balance with banks in current accounts		56.54		16.21
	(iii) Bank balances other than cash & cash equivalents		10.99		10.33
	Total		**68.35**		**27.38**

The accompanying notes are an integral part of the financial statements.
As per our report attached of even date

For M A A K & Associates
Chartered Accountants
(FRN – 135024W)

CA Marmik Shah
Partner
(MRN - 133926)
Place: Ahmedabad
Date: May 27, 2026

For and on behalf of the Board of Directors
Tridhya Tech Limited

Rameshkumar Arjanbhai Marand
(Managing Director)
DIN: 07235447
Place: Ahmedabad
Date: May 27, 2026

Vinay Shivji Dangar
(Director)
DIN: 07212051
Place: Ahmedabad
Date: May 27, 2026

Rahul Labana
(Chief Financial Officer)
Place: Ahmedabad
Date: May 27, 2026

Tridhya Tech Limited
CIN: L72900GJ2018PLC100733
Summary of significant accounting policies

1.1 Corporate Information

Tridhya Tech Limited (the company) is a public limited company domiciled in India and incorporated under the provisions of the Companies Act, 2013. The company is engaged in the Information technology business.

1.2 Summary of significant accounting policies

1.2.1 Basis of Preparation of Accounts

The financial statements of the Company have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) to comply with the Accounting Standards specified under Section 133 of the Companies Act, 2013 and the relevant provisions of the Companies Act, 2013 ("the 2013 Act"), as applicable. The financial statements have been prepared on accrual basis under the historical cost convention. The accounting policies adopted in the preparation of the financial statements are consistent with those followed in the previous year.

Accounting policies not specifically referred to otherwise are consistent and in consonance with generally accepted accounting principles in India.

All assets and liabilities have been classified as current or non-current as per the Company's normal operating cycle and other criteria set out in Schedule III to the Companies Act, 2013. Based on the nature of products and the time between the acquisition of assets for processing and their realization in cash and cash equivalents, the Company has determined its operating cycle as twelve months for the purpose of current – non-current classification of assets and liabilities.

1.2.2 Use of Estimates

The preparation of financial statements requires the management to make estimates and assumptions that affect the reported amount of assets, liabilities, disclosure of contingent liabilities as at the date of the financial statements and revenue and expenses during the reporting period. Management believes that these estimates and assumptions are reasonable and prudent. Appropriate changes in estimates are made as the Management becomes aware of changes in circumstances surrounding the estimates. However, actual results could differ from assumptions and estimates. Difference between the actual results and estimates are recognised in the period in which the results are known / materialized.

1.2.3 Revenue Recognition

Revenue from Operations includes revenue from rendering of software development services and other revenue incidental to it. Revenue from services is recognised as the service is performed and there is no uncertainty to expect ultimate collection of its consideration.

1.2.4 Property, Plant & Equipments

All Fixed Assets are recorded at cost including taxes, duties, freight and other incidental expenses incurred in relation to their acquisition and bringing the asset to its intended use.

1.2.5 Depreciation/Amortisation

Depreciation on fixed assets is calculated on a straight-line basis using the rates arrived at based on the useful lives estimated by the management, or those prescribed under the Schedule II to the Companies Act, 2013. Individual assets cost of which doesn't exceed Rs. 5,000/- each are depreciated in full in the year of purchase. Intangible assets including internally developed intangible assets are amortised over the year for which the company expects the benefits to accrue. Intangible Asset - Software is amortised with a useful life of 3 years.

Tridhya Tech Limited
CIN: L72900GJ2018PLC100733
Summary of significant accounting policies

1.2.6 Current Tax and Deferred Tax

Current tax is the amount of tax payable on the taxable income for the year as determined in accordance with the provisions of the Income-tax Act, 1961.

Deferred tax is recognised on timing differences, being the differences between the taxable income and the accounting income that originate in one period and are capable of reversal in one or more subsequent periods. Deferred tax is measured using the tax rates and the tax laws enacted or substantially enacted as at the reporting date. Deferred tax liabilities are recognised for all timing differences. Deferred tax assets in respect of unabsorbed depreciation and carry forward of losses are recognised only if there is virtual certainty with convincing evidence that there will be sufficient future taxable income available to realise such assets. Deferred tax assets are recognised for timing differences of other items only to the extent that reasonable certainty exists that sufficient future taxable income will be available against which these can be realised. Deferred tax assets and liabilities are offset if such items relate to taxes on income levied by the same governing tax laws and the Company has a legally enforceable right for such set off. Deferred tax assets are reviewed at each Balance Sheet date for their realisability.

1.2.7 Provisions, Contingent Liabilities and Contingent Assets

Provision involving substantial degree of estimation in measurement is recognized when there is a present obligation as a result of past events and it is probable that there will be an outflow of resources. Contingent liabilities are not recognized but are disclosed in the notes. Contingent assets are neither recognized nor disclosed in the financial statements.

1.2.8 Cash and Cash Equivalents

Cash and cash equivalents comprise cash and deposit with banks. Cash equivalents are short-term balances (with an original maturity of 3 months or less from the date of acquisition), highly liquid investments that are readily convertible into known amounts of cash and which are subject to insignificant risk of changes in value.

1.2.9 Impairment of Assets

An asset is treated as impaired when the carrying cost of asset exceeds its recoverable value. Recoverable amount is the higher of an asset's net selling price and its value in use. Value in use is the present value of estimated future cash flows expected to arise from the continuing use of the asset and from its disposal at the end of its useful life. Net selling price is the amount obtainable from sale of the asset in an arm's length transaction between knowledgeable, willing parties, less the costs of disposal. An impairment loss is charged to the Statement of Profit and Loss in the year in which an asset is identified as impaired. The impairment loss recognised in prior accounting periods is reversed if there has been a change in the estimate of the recoverable value.

1.2.10 Earning per Share

Basic earning per share is computed by dividing the profit/ (loss) after tax (including the post tax effect of extraordinary items, if any) by the weighted average number of equity share outstanding during the year. Diluted earning per share is computed by dividing the profit/ (loss) after tax (including the post tax effect of extraordinary items, if any) as adjusted for dividend, interest and other charges to expense or income (net of any attributable taxes) relating to the dilutive potential equity shares, by the weighted average number of equity shares which could have been issued on the conversion of all dilutive potential equity shares.

Tridhya Tech Limited
CIN: L72900GJ2018PLC100733
Summary of significant accounting policies

1.2.11 Foreign Currency Transactions

(a) Initial Recognition

The Foreign Currency Transaction are recorded initially by applying to the foreign currency amount the exchange rate between the reporting currency and the foreign currency at the date of the transaction.

(b) Subsequent Recognition on Balance Sheet Date

(i) Foreign Currency Monetary Items are be reported using the closing rates.
(ii) Non-monetary Items which are carried at historical cost denominated in a foreign currency are reported using the exchange rate at the date of the transaction.

(iii) Non-monetary items which are carried at fair value are reported using the exchange rates that existed when the values were determined.

(c) Recognition of Exchange Difference

Exchange differences arising on the settlement of monetary items during the year or on reporting an enterprise's monetary items at rates different from those at which they were initially recorded during the year, or reported in previous financial statements, are recognised as income or as expenses during the year.

1.2.12 Retirement Benefits to Employees - Gratuity

The Company provides for gratuity, a defined benefit retirement plan ('the Gratuity Plan') covering eligible employees. The Gratuity Plan provides a payment to vested employees at retirement, death, incapacitation or termination of employment, of an amount as per the as per the Payment of Gratuity, 1972.

Liabilities with regard to the Gratuity Plan are determined by actuarial valuation at each Balance Sheet date using the projected unit credit method. The Company recognizes the obligation of the gratuity plan in the Balance Sheet as a liability in accordance with Accounting Standard (AS) 15, 'Employee Benefits'. Actuarial gains and losses arising from experience adjustments and changes in actuarial assumptions are recognized in the Statement of Profit and Loss in the period in which they arise.

1.2.13 Operating Lease

Leases, where the lessor effectively retains substantially all the risks and benefits of ownership of the leased item, are classified as operating leases. Operating lease payments are recognized as an expense in the statement of profit and loss, on a straight-line basis over the lease term.

1.2.14 Borrowing costs

Borrowing costs that are attributable to the acquisition or construction of qualifying assets are capitalised as part of the cost of such assets. A qualifying asset is one that necessarily takes substantial period of time to get ready for intended use. All other borrowing costs are charged to revenue.

1.2.15 Other Income

Interest income is recognized on a time proportion basis taking into account the amount outstanding and the applicable interest rate. Interest income is included under the head "other income" in the statement of profit and loss.

Tridhya Tech Limited
CIN: L72900GJ2018PLC100733
Notes to Financial Statements for the year ended 31st March 2026
(All amounts are in ₹ lakhs, unless otherwise stated)

2	Share Capital	As at March 31, 2026		As at March 31, 2025	
		No. of Shares	Amount	No. of Shares	Amount
(a)	**Authorized Share Capital**				
	Equity Shares of ₹ 10/- each	23,900,000.00	2,390.00	23,900,000	2,390.00
	Preference Shares of ₹ 10/- each	100,000.00	10.00	100,000	10.00
		24,000,000.00	**2,400.00**	**24,000,000**	**2,400.00**
(b)	**Issued, Subscribed and Fully Paid Share Capital**				
	Equity Shares of ₹ 10/- each fully paid-up	23,288,000.00	2,328.80	23,288,000	2,328.80
Total		**23,288,000.00**	**2,328.80**	**23,288,000**	**2,328.80**

Note:
During the financial year and preceding five financial years, the Company has:
(i) allotted fully paid-up equity shares by way of intial public offer;
(ii) allotted fully paid-up equity shares by way of bonus shares;
(iii) Consolidated Shares from Rs. 5/- to Rs. 10/- each.
During the financial year and preceding five financial years, the Company has not:
(i) allotted any equity shares pursuant to any contract without payment being received in cash;
(ii) brought back any equity shares

A. Reconciliation of the Shares Outstanding at the Beginning and at the End of the Reporting Period:

	Particulars	As at March 31, 2026		As at March 31, 2025	
		No. of Shares	Amount	No. of Shares	Amount
	Equity Shares of ₹ 10 each				
	Opening Share Capital	23,288,000.00	2,328.80	23,288,000	2,328.80
Add :	Equity shares issued during the year	-	-	-	-
	Total	23,288,000.00	2,328.80	23,288,000	2,328.80
Add :	Equity Shares Issued	-	-	-	-
Closing Share capital		**23,288,000.00**	**2,328.80**	**23,288,000**	**2,328.80**

Note:
Rights, Preferences and Restrictions attached to shares:
(i) The Company has one class of equity shares having a par value of Rs 10 each. Each shareholder is eligible for one vote per share held and carry a right to dividend.
(ii) The dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuring Annual General Meeting except in case of interim dividend.
(iii) In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the Company after distribution of all preferential amounts, in proportion to their shareholding.

B. Particulars of Shareholders holding more than 5% of the Share Capital:

	Name of Shareholder	As at March 31, 2026		As at March 31, 2025	
		No. of Shares	% of Total shares	No. of Shares	% of Total shares
	Equity Shareholders				
(a)	Vinay Shivji Dangar	2,748,800.00	11.80%	2,748,800.00	11.80%
(b)	Tridhya Consultancy LLP	2,086,200.00	8.96%	2,086,200.00	8.96%
(c)	Ramesh Arjanbhai Marand	5,803,600.00	24.92%	5,755,600.00	24.71%
(d)	Maa Informatics LLP	1,208,000.00	5.19%	1,730,000.00	7.43%
(e)	Taraash Pharma LLP	1,668,000.00	7.16%	1,668,000.00	7.16%
(f)	Tridhya Trade Stocks LLP	3,603,400.00	15.47%	3,603,400.00	15.47%
Total		**17,118,000.00**	**73.51%**	**17,592,000.00**	**75.54%**

Tridhya Tech Limited
CIN: L72900GJ2018PLC100733
Notes to Financial Statements for the year ended 31st March 2026

C. Shareholding of promoters as at 31st March, 2026

Sr. No.	Name of Promotor	No. of shares	% of Total shares	% change during the year
1	Vinay Shivji Dangar	2,748,800	11.80%	0.00%
2	Ramesh Arjanbhai Marand	5,803,600	24.92%	0.21%
Total		**8,552,400**	**36.72%**	**0.21%**

Shareholding of promoters as at 31st March, 2025

Sr. No.	Name of Promotor	No. of shares	% of Total shares	% change during the year
1	Vinay Shivji Dangar	2,748,800	11.80%	**13.20%**
2	Ramesh Arjanbhai Marand	5,755,600	24.71%	**-0.71%**
Total		**8,504,400**	**36.52%**	**12.48%**

D. Notes Related to Share Capital

(a) All shares issued are fully paid up ordinary shares. The Company has only one class of shares referred to as Equity Shares having a par value of Rs. 10/-.

(b) The holders of equity shares are entitled to receive dividends as declared from time to time. No dividend shall be payable except out of profits of the Company arrived at in the manner provided for in Section 123 of the Companies Act.

(c) In the event of liquidation of the Company , the holders of Equity Shares will be entitled to receive remaining assets of the Company, after distribution of all preferential amounts. The distribution will be in proportion to the number of Equity Shares held by the Shareholders.

(d) The Company has not reserved any shares for issue under option and contracts/commitments for the sale of shares / disinvestment as on 31st March 2026.

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Tridhya Tech Limited
CIN: L72900GJ2018PLC100733
Notes to Financial Statements for the year ended 31st March 2026
(All amounts are in ₹ lakhs, unless otherwise stated)

3	Reserve and Surplus	As at March 31, 2026	As at March 31, 2025
	Securities Premium		
	Opening balance	2,012.16	2,012.16
	Add: Received on issue of shares	-	-
	Less: Utilised towards issue of bonus shares	-	-
	Closing balance	**2,012.16**	**2,012.16**
	Surplus / (deficit) in statement of profit & loss		
	Balance as per last financial statements	64.65	243.01
	Add: Profit / (loss) for the year	45.65	-178.35
	Less: Utilised towards issue of bonus shares	-	-
	Balance of statement of profit & loss	**110.30**	**64.66**
Total		**2,122.46**	**2,076.82**

4	Long-Term Borrowings	As at March 31, 2026	As at March 31, 2025
(a)	Secured		
	Term Loan		
	-Bank	361.83	1,006.13
	-Other	27.50	124.22
(b)	Unsecured		
	Term Loan		
	-Banks.	5.27	1.22
	-Others.	3,682.75	144.43
Total		**4,077.36**	**1,276.01**

Nature of Security	Terms of Repayment
Loan of ₹ 500 Lakhs from Kotak is secured by mortgage of office premises.	Loan is repayable in 120 Equated Monthly Instalments, closed in current financial year.
Loan of ₹ 250 Lakhs from Kotak is secured by mortgage of office premises.	Loan is repayable in 120 Equated Monthly Instalments, closed in current financial year.
Loan of ₹ 56.16 Lakhs from Yes Bank is secured by mortgage of property	Loan is repayable in 60 Equated Monthly Instalments
Loan of ₹ 35 Lakhs from HDFC Bank is unsecured.	Loan is repayable in 36 Equated Monthly Instalments, closed in current financial year.
Loan of ₹ 202.50 Lakhs from Ratnaafin Capital Private Limited is secured by mortgage of residential properties owned by the directors (Partly Disbursed till Dec'22)	Loan is repayable in 60 Equated Monthly Instalments
Loan of ₹ 53.9 Lakhs from HDFC Bank is Secured against Audi Q5 Car	Loan is repayable in 84 Equated Monthly Installments, but in FY. 2024-25 same loan is transfer to another bank i.e. Axis Bank.
Loan of ₹ 29 Lakhs from Bank of India is Secured against Innova Car	Loan is repayable in 84 Equated Monthly Installments, but in FY. 2024-25 same loan is transfer to another bank i.e. Poonawala Fincorp.
Loan of ₹ 35 Lakhs from Aditya Birla Capital is unsecured	Loan is repayable in 36 Equated Monthly Installments
Loan of ₹ 30 Lakhs from ASHV is unsecured	Loan is repayable in 36 Equated Monthly Installments

Tridhya Tech Limited
CIN: L72900GJ2018PLC100733
Notes to Financial Statements for the year ended 31st March 2026

Nature of Security	Terms of Repayment
Loan of ₹ 20.07 Lakhs from Chola is unsecured	Loan is repayable in 37 Equated Monthly Installments
Loan of ₹ 45.9 Lakhs from Credit Saison India is unsecured	Loan is repayable in 36 Equated Monthly Installments, closed in current financial year.
Loan of ₹ 50 Lakhs from Deutsche Bank is unsecured	Loan is repayable in 24 Equated Monthly Installments, closed in current financial year.
Loan of ₹ 30.15 Lakhs from Hero Fincorp is unsecured	Loan is repayable in 36 Equated Monthly Installments
Loan of ₹ 35 Lakhs from Indusland Bank Ltd. is unsecured	Loan is repayable in 36 Equated Monthly Installments
Loan of ₹ 25 Lakhs from Kotak Mahindra Bank Ltd. is unsecured	Loan is repayable in 13 Equated Monthly Installments, It is repaid in FY. 2024-25.
Loan of ₹ 35 Lakhs from L&T Finance is unsecured	Loan is repayable in 36 Equated Monthly Installments
Loan of ₹ 40 Lakhs from Protium Finance is unsecured	Loan is repayable in 36 Equated Monthly Installments
Loan of ₹ 30 Lakhs from Tata is unsecured	Loan is repayable in 18 Equated Monthly Installments, It is repaid in FY. 2024-25.
Loan of ₹ 25.1 Lakhs from UGRO Capital is unsecured	Loan is repayable in 36 Equated Monthly Installments
Loan of ₹ 30.6 Lakhs from Unity Small Finance Bank Ltd. is unsecured	Loan is repayable in 12 Equated Monthly Installments, closed in current financial year.
Loan of ₹ 270 Lakhs from Axis Bank is Secured against Mercedese	Loan is repayable in 60 Equated Monthly Installments
Loan of ₹ 21.90 Lakhs from SBI Bank is Secured against Hector Loan	Loan is repayable in 60 Equated Monthly Installments
Loan of ₹ 70.00 Lakhs from Axis Bank is secured against Car	Loan is repayable in 60 Equated Monthly Installments
Loan of ₹ 270.00 Lakhs from Bank of India is secured against property	Loan is repayable in 120 Equated Monthly Installments
Loan of ₹ 600.00 Lakhs from Chotu Solutions Pvt Ltd is unsecured	Loan is repayable in 12 Equated Monthly Installments
Loan of ₹ 3,000.00 Lakhs from Infibeam Avenues Ltd is unsecured	Loan is repayable within 24 months from the date of agreement
Loan of ₹ 28.87 Lakhs from Bajaj Finance Ltd is unsecured	Loan is repayable in 12 Equated Monthly Installments, closed in current financial year.
Loan of ₹ 50.00 Lakhs from Clix Capital Services Pvt Ltd is unsecured	Loan is repayable in 12 Equated Monthly Installments, closed in current financial year.
Loan of ₹ 28.65 Lakhs from Fedbank Financial Services Ltd is unsecured	Loan is repayable in 12 Equated Monthly Installments, closed in current financial year.

Tridhya Tech Limited
CIN: L72900GJ2018PLC100733
Notes to Financial Statements for the year ended 31st March 2026

Nature of Security	Terms of Repayment
Loan of ₹ 17.93 Lakhs from Girnar Software Pvt Ltd is unsecured	Loan is paid during the financial year 2024-25.
Loan of ₹ 50.00 Lakhs from Kisetsu Saison Finance (India) Private Limited is unsecured	Loan is repayable in 36 Equated Monthly Installments
Loan of ₹ 30.00 Lakhs from Kotak Mahindra Bank Limited is unsecured	Loan is repayable in 13 Equated Monthly Installments, closed in current financial year.
Loan of ₹ 50.00 Lakhs from NeoGrowth Credit Pvt Ltd is unsecured	Loan is repayable in 19 Equated Monthly Installments, closed in current financial year.
Loan of ₹ 100.00 Lakhs from Ratnafin Capital Pvt Ltd is unsecured	Loan is repayable in 60 Equated Monthly Installments
Loan of ₹ 51.00 Lakhs from Unity Small Finance Bank is unsecured	Loan is repayable in 36 Equated Monthly Installments
Loan of ₹ 25.19 Lakhs from Ambit Finvest Private Limited is unsecured.	Loan is repayable in 38 Equated Monthly Installments
Loan of ₹ 50.00 Lakhs from Poonawalla Fincorp Ltd is secured against car	Loan is repayable in 60 Equated Monthly Installments

5	Other long term liabilities	As at March 31, 2026	As at March 31, 2025
(a)	Rent deposits	21.40	-
	Total	**21.40**	**-**

6	Long-term Provisions	As at March 31, 2026	As at March 31, 2025
(a)	Provision for Employee Benefits		
	Provision for Gratuity (refer note 29)	63.28	86.95
	Total	**63.28**	**86.95**

7	Short-Term Borrowings	As at March 31, 2026	As at March 31, 2025
(a)	Secured		
	Demand Overdraft from Banks	206.98	230.93
(b)	Unsecured Term Loan		
	-Banks	-	10.90
	-Others	-	3,559.46
	-Related Party	2,252.14	3,657.37
(c)	Current Maturities of Long-term Debt	237.35	378.99
	Total	**2,696.48**	**7,837.65**

Note: Demand Overdraft from Yes Bank is secured against mortgage of office premises.
Unsecured loan is taken from Director of the company @ 8% and same will be repaid on demand.

Tridhya Tech Limited
CIN: L72900GJ2018PLC100733
Notes to Financial Statements for the year ended 31st March 2026

8	Trade Payables	As at March 31, 2026	As at March 31, 2025
(a)	Total outstanding dues of micro enterprises and small enterprises;	14.07	32.10
(b)	Total outstanding dues of creditors other than micro enterprises and small enterprises.	121.26	196.73
Total		**135.34**	**228.83**

Notes:

Trade Payables ageing schedule as at 31st March, 2026

Sr. No.	Particulars	Outstanding for following periods from due date of payment				
		< 1 Year	1-2 Years	2-3 Years	> 3 Years	Total
1	MSME	-	14.07	-	-	**14.07**
2	Other than MSME	2.20	119.06	-	-	**121.26**
3	Disputed dues - MSME	-	-	-	-	-
4	Disputed dues - Other than MSME	-	-	-	-	-
Total		**2.20**	**133.13**	**-**	**-**	**135.33**
	Unbilled Dues					-
	Total Trade Payables					**135.33**

Trade Payables ageing schedule as at 31st March, 2025

Sr. No.	Particulars	Outstanding for following periods from due date of payment				
		< 1 Year	1-2 Years	2-3 Years	> 3 Years	Total
1	MSME	32.10	-	-	-	32.10
2	Other than MSME	196.73	-	-	-	196.73
3	Disputed dues - MSME	-	-	-	-	-
4	Disputed dues - Other than MSME	-	-	-	-	-
Total		**228.83**	**-**	**-**	**-**	**228.83**
	Unbilled Dues					-
	Total Trade Payables					**228.83**

9	Other Current Liabilities	As at March 31, 2026	As at March 31, 2025
(a)	Advance from Customers	-	3.07
(b)	Salary Payable	64.46	94.38
(c)	Other payables	13.99	27.75
	Statutory Dues Payable		
	(i) Statutory Liabilities (includes Provident Fund, Profession Tax, Tax Deducted at Source and Goods and Service Tax)	125.61	118.24
Total		**204.06**	**243.44**

10	Short Term Provisions	As at March 31, 2026	As at March 31, 2025
(a)	**Provision for employee benefits**		
	Provision for Expenses	7.58	26.42
Total		**7.58**	**26.42**

Tridhya Tech Limited
CIN: L72900GJ2018PLC100733
Notes to Financial Statements for the year ended 31st March 2026
(All amounts are in ₹ lakhs, unless otherwise stated)

11 Property, Plant and Equipment

Sr. No	Particulars	Gross Block				Depreciation				Net Block	
		As on April 01, 2025	Addition during the year	Deduction during the year	As on March 31, 2026	As on April 01, 2025	Addition during the year	Deduction during the year	As on March 31, 2026	As on March 31, 2026	As on March 31, 2025
A	**Tangible Assets**										
1	Land	0.22	-	-	0.22	-	-	-	-	0.22	0.22
2	Office Building	382.20	212.10		594.31	5.97	17.57		23.54	570.79	376.23
3	Furniture and Fittings	426.51	36.23		462.74	136.76	42.87		179.63	283.12	289.75
4	Computers	369.39	45.92		415.32	259.10	64.28		323.38	91.93	110.29
5	Office Equipment	135.46	1.49		136.96	85.20	27.10		112.31	24.65	50.26
6	Electrical Installation	23.01	0.92		23.93	4.68	2.35		7.03	16.90	18.33
7	Motor vehicle	435.17	-	-	435.17	76.16	54.42		130.58	304.59	359.00
	Total	**1,771.98**	**296.67**	**-**	**2,068.65**	**567.89**	**208.57**	**-**	**776.47**	**1,292.20**	**1,204.09**
B	**Intangible Assets**										
1	Web Site and Software	773.20	0.05	-	773.25	43.66	78.46	-	122.12	651.14	729.54
	Total	**773.20**	**0.05**	**-**	**773.25**	**43.66**	**78.46**	**-**	**122.12**	**651.14**	**729.54**
C	**Work-In-Progress**										
1	Software WIP	-	-	-	-	-	-	-	-	-	-
2	Capital WIP	6.76		6.76	0.00	-	-	-	-	0.00	6.76
	Total	**6.76**	**-**	**6.76**	**0.00**	**-**	**-**	**-**	**-**	**0.00**	**6.76**

Sr. No	Particulars	Gross Block				Depreciation				Net Block	
		As on April 01, 2024	Addition during the year	Deduction during the year	As on March 31, 2025	As on April 01, 2024	Addition during the year	Deduction during the year	As on March 31, 2025	As on March 31, 2025	As on March 31, 2024
A	**Tangible Assets**										
1	Land	0.22	-	-	0.22	-	-	-	-	0.22	0.22
2	Office Building	87.44	382.21	87.44	382.20	51.55	5.97	51.55	5.97	376.23	35.89
3	Furniture and Fittings	426.13	0.38	-	426.51	94.31	42.45	-	136.76	289.75	331.82
4	Computers	328.77	40.62	-	369.39	174.50	84.60	-	259.10	110.29	154.27
5	Office Equipment	127.32	8.14	-	135.46	58.70	26.50	-	85.20	50.26	68.62
6	Electrical Installation	20.20	2.81	-	23.01	2.58	2.09	-	4.68	18.33	17.62
7	Motor vehicle	435.17	-	-	435.17	21.75	54.42	-	76.16	359.00	413.42
	Total	**1,425.25**	**434.17**	**87.44**	**1,771.98**	**403.40**	**216.04**	**51.55**	**567.89**	**1,204.09**	**1,021.85**
B	**Intangible Assets**										
1	Web Site and Software	8.20	765.00	-	773.20	3.08	40.58	-	43.66	729.54	5.12
	Total	**8.20**	**765.00**	**-**	**773.20**	**3.08**	**40.58**	**-**	**43.66**	**729.54**	**5.12**
C	**Work-In-Progress**										
1	Software WIP	765.00	-	765.00	-	-	-	-	-	-	765.00
2	Capital WIP	6.04	0.72	-	6.76	-	-	-	-	6.76	6.76
	Total	**771.04**	**0.72**	**765.00**	**6.76**	**-**	**-**	**-**	**-**	**6.76**	**771.76**

Tridhya Tech Limited
CIN: L72900GJ2018PLC100733
Notes to Financial Statements for the year ended 31st March 2026
(All amounts are in ₹ lakhs, unless otherwise stated)

12	Non-Current Investments	As at March 31, 2026	As at March 31, 2025
	(Unquoted, Non-Trade, At Cost)		
(a)	Investment in Equity Instruments of Subsidiary Company		
	(i) 10000 (P.y. 10000) Equity Shares of Contcentric IT Services Private Limited of ₹ 10/- each	741.00	741.00
	(ii) 10000 (P.y. 10000) Equity Shares of Basilroot Technologies Private Limited of ₹ 10/- each	210.00	210.00
	(iii) 10000 (P.y. 10000) Equity Shares of Vedity Software Private Limited of ₹ 10/- each	401.50	401.50
	(iv) 5100 (P.y. 5100) Equity Shares of Tableflow Tech Private Limited of ₹ 10/- each	300.00	300.00
	(v) 700000 (P.y. 700000) Equity Shares of Codeup Technologies Private Limited of ₹ 1/- each	10.50	10.50
	(vi) 1.00 (P.y. Nil) Equity Shares of Tridhya Tech UK Limited of ₹ 11,068/- each	0.12	-
	(vii) 100.00 (P.y. Nil) Equity Shares of Tridhya Tech Canada INC. of ₹ 67.18/- each	0.07	-
(b)	Investment in Equity Instruments of Associate Company		
	(i) 10000 (P.y. 10000) Equity Shares of Tridhya Tech GmBH of € 10/- each	4.45	4.45
(c)	Investment in Equity Instruments of other companies:		
	(i) 32575 (P.y. 32575) Equity Shares of Sourcepro Infotech Private Limited of ₹ 10/- each	-	229.98
	(ii) 7049020 (P.y. 7049020) Equity Shares of Stitched Textile Limited of ₹ 10/- each	140.98	140.98
	Total	**1,808.62**	**2,038.41**
Aggregate amount of quoted investments		-	-
Aggregate market value of quoted investments		-	-
Aggregate amount of unquoted investments		1,808.62	2,038.41
Aggregate provision for diminution in value of investments		-	-

13	Long-Term Loans And Advances	As at March 31, 2026	As at March 31, 2025
	Unsecured, Considered good		
(a)	Other loans and advances	2,387.11	2,681.67
	Total	**2,387.11**	**2,681.67**

14	Other Non-Current Assets	As at March 31, 2026	As at March 31, 2025
(a)	Security Deposits	80.77	80.86
		80.77	**80.86**

Tridhya Tech Limited
CIN: L72900GJ2018PLC100733
Notes to Financial Statements for the year ended 31st March 2026

15	Trade Receivables	As at March 31, 2026	As at March 31, 2025
	Unsecured, Considered Good		
(a)	- Outstanding for a period exceeding six months from the date they are due for payment	-	-
(b)	- Other Trade Receivables	628.95	725.11
	Total	**628.95**	**725.11**

Notes:

Trade receivables ageing schedule for March 31, 2026

Sr. No.	Particulars	for following periods from				Total
		< 6 Months	6 Months - 1 Year	1 - 2 Year	> 3 Year	
1	Undisputed Trade receivables – considered good	277.28	84	268	-	**628.95**
2	Undisputed Trade Receivables – considered doubtful	-	-	-	-	**-**
3	Disputed Trade Receivables considered good	-	-	-	-	**-**
4	Disputed Trade Receivables considered doubtful	-	-	-	-	**-**
	Total	**277.28**	**84**	**268**	**-**	**628.95**
	Total - Billed					**628.95**
	Add: Unbilled Receivables					**-**
	Total					**628.95**

Trade receivables ageing schedule for March 31, 2025

Sr. No.	Particulars	for following periods from				Total
		< 6 Months	6 Months - 1 Year	1 - 2 Year	> 3 Year	
1	Undisputed Trade receivables – considered good	725.11	-	-	-	**725.11**
2	Undisputed Trade Receivables – considered doubtful	-	-	-	-	**-**
3	Disputed Trade Receivables considered good	-	-	-	-	**-**
4	Disputed Trade Receivables considered doubtful	-	-	-	-	**-**
	Total	**725.11**	**-**	**-**	**-**	**725.11**
	Total - Billed					**725.11**
	Add: Unbilled Receivables					
	Total					**725.11**

Tridhya Tech Limited
CIN: L72900GJ2018PLC100733
Notes to Financial Statements for the year ended 31st March 2026

16	Cash and Cash Equivalents	As at March 31, 2026	As at March 31, 2025
	Cash and Cash Equivalents		
(a)	- Cash-in-Hand	0.82	0.84
(b)	- Balance with Banks in Current Accounts	56.54	16.21
	Bank Balances other than Cash & Cash Equivalents	10.99	10.33
	Total	**68.35**	**27.38**

17	Short-Term Loans And Advances	As at March 31, 2026	As at March 31, 2025
(a)	Others		
	Considered Good unless otherwise specified		
	(i) Vendor Advances	25.84	5.67
	(ii) Staff Advances	1.50	4.36
	(iii) Loan to Others	4,466.64	6,221.33
	Total	**4,493.99**	**6,231.35**

Note: During the year, the Company has granted inter-corporate deposits to entities bearing interest at 8% per annum, repayable on demand.

18	Other Current Assets	As at March 31, 2026	As at March 31, 2025
(a)	Reimbursements & Receivables	2.44	2.83
(b)	Prepaid Expenses	15.26	14.72
(c)	Balance with Revenue Authorities	157.93	362.19
(d)	Advance for Property Purchase	70.00	-
	Total	**245.63**	**379.73**

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Tridhya Tech Limited
CIN: L72900GJ2018PLC100733
Notes to Financial Statements for the year ended 31st March 2026
(All amounts are in ₹ lakhs, unless otherwise stated)

19	Revenue from Operations	For the year ended March 31, 2026	For the year ended March 31, 2025
(a)	Sale of Services		
	-Domestic	1,070.76	1,623.34
	-Export	1,015.90	1,866.23
	Total	**2,086.66**	**3,489.58**

20	Other Income	For the year ended March 31, 2026	For the year ended March 31, 2025
(a)	Interest Income	628.63	512.67
(b)	Interest Income on Income Tax Refund	16.98	-
(c)	Discount Received	0.02	0.30
(d)	Rent Income	80.73	32.39
(e)	Gain on Translation of Foreign Exchange	14.59	17.32
(f)	IT Subsidy	23.21	65.07
(g)	Miscellaneous Income	0.52	0.68
(h)	Training Fees Income	0.83	-
(i)	Other professional, technical, and business services	2.90	-
	Total	**768.42**	**628.43**

21	Purchases & Operating Expense	For the year ended March 31, 2026	For the year ended March 31, 2025
(a)	Web Development Expenses	823.96	1,251.14
	Total	**823.96**	**1,251.14**

22	Employee Benefit Expenses	For the year ended March 31, 2026	For the year ended March 31, 2025
(a)	Salaries and Allowances	603.50	1,682.04
(b)	Remuneration to Directors and KMPs	-	24.00
(c)	Contribution to Provident Fund and ESIC	0.47	1.61
(d)	Staff welfare expenses	4.65	24.87
	Total	**608.62**	**1,732.52**

23	Finance Cost	For the year ended March 31, 2026	For the year ended March 31, 2025
(a)	Loan Processing Fees	0.42	12.50
(b)	Interest on Borrowings	644.30	519.74
(c)	Interest on Late Payment of Taxes	5.42	6.46
	Total	**650.13**	**538.70**

Tridhya Tech Limited
CIN: L72900GJ2018PLC100733
Notes to Financial Statements for the year ended 31st March 2026

24	Depreciation and amortization expenses	For the year ended March 31, 2026	For the year ended March 31, 2025
(a)	Depreciation and amortization expenses	287.03	256.62
Total		**287.03**	**256.62**

25	Other Expenses	For the year ended March 31, 2026	For the year ended March 31, 2025
(a)	Auditor's Remuneration	2.20	2.20
(b)	Electricity, Power & Fuel	16.44	24.46
(c)	Bank Charges	2.51	5.53
(d)	Insurance Charges	4.68	4.90
(e)	Miscellaneous fees and expenses	7.78	25.76
(f)	Printing & Stationery	0.43	1.86
(g)	Legal & Professional Fee	25.25	49.83
(h)	Office Expenses	50.02	40.64
(i)	Repair & Maintenance	6.32	9.02
(k)	Webhosting and Portal Charges	96.33	120.92
(l)	Telephone & Internet Charges	5.11	6.26
(m)	Travelling Expenses	46.93	80.20
(n)	Rates & Taxes	12.00	6.29
(o)	Office Rent	24.85	91.55
(p)	Commission Expense	3.42	12.07
(q)	Sundry balance written off	68.72	-
(r)	Loss on Sale of Fixed Assets	-	35.89
(s)	Loss on sale of Investments	63.70	-
(t)	Donation Expense	3.00	-
Total		**439.69**	**517.38**
	Note:		
(i)	Remuneration to Auditors (including service tax wherever applicable):		
	As auditors - statutory audit	2.20	2.20
Total		**441.89**	**519.58**

26	Earning Per Share	For the year ended March 31, 2026	For the year ended March 31, 2025
(a)	Net profit/(loss) for the year attributable to equity shareholders (₹)	45.65	-178.35
(b)	Weighted average number of equity shares	23,288,000.00	23,288,000.00
(c)	Nominal value of each share (₹)	10.00	10.00
Basic and diluted earnings per share		**0.20**	**-0.77**

Tridhya Tech Limited
CIN: L72900GJ2018PLC100733
Notes to Financial Statements for the year ended 31st March 2026
(All amounts are in ₹ lakhs, unless otherwise stated)

27 Related Party Disclosures

(a) As per AS-18 issued by the Institute of Chartered Accountants of India, following are the related parties:

S.N.	Name of Related Party	Nature of Relationship
1	Ramesh Arjanbhai Marand	Managing Director
2	Vinay Shivji Dangar	Director
3	Gauravkumar Barot	CEO (Upto July 30, 2025)
4	Raj Arjanbhai Ahir	Director
5	Bhanvi Choudhary	Company Secretary (w.e.f february 15,2025)
6	Rahul Labana	CFO (w.e.f. july 05, 2024)
7	Gaurav Hasmukhray Shah	Previous CFO (Upto June 25, 2024)
8	Simranjeet Kaur	Independent Director
9	Hetal Somani	Independent Director (Upto March 19, 2026)
10	Ashutosh Chhawchharia	Independent Director
11	Bhavna Marand	Relative of director
12	Concentric It Services Private Limited	Wholly owned subsidiary
13	Basilroot Technologies Private Limited	Wholly owned subsidiary
14	Vedity Software Private Limited	Wholly owned subsidiary
15	Tridhya Tech UK Limited	Wholly owned subsidiary
16	Tridhya Tech Canada INC	Wholly owned subsidiary
17	Table Flow Tech Private Limited	Subsidiary
18	Codup Technologies Private Limited	Subsidiary
19	Tridhya Tech Gmbh	Associates Entity
20	Tridhya Silwatech Information Technology Co. L.L.C	Director is a member of the Company
21	Momatos Retail Private Limited	Ramesh Marand and Vinay Dangar is Director
22	Tridhya Legal Consultant LLP	Ramesh Marand is Designated Partner
23	Inexture Solutions LLP	Ramesh Marand and Vinay Dangar are Designated Partners
24	Inexture Solutions Limited	Ramesh Marand and Vinay Dangar are Directors & Shareholders
25	Tridhya Innovation LLP	Ramesh Marand, Vinay Dangar and Raj arjanbhai ahir are Designated Partners
26	Tridhya Enterprise LLP	Ramesh Marand and Raj Arjanbhai Ahir are Designated Partners
27	Shaligram Infotech LLP	Ramesh Marand is Designated Partner
28	Ashapura Chinaclay Co LLP	Vinay Dangar is Designated Partner
29	Tridhya Infra LLP	Director is a partner in the firm
30	Tana IT Services Pvt Ltd	Common directors (Upto April 29, 2024)
31	Growthsquare Solutions Pvt Ltd	Vinay Dangar is Director
32	Inexture Solutions Inc	Ramesh Marand is Director of its holding company

(b) Details of transactions with related party during the year and balances as at the year end:

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Remuneration		
Director		
Ramesh Arjanbhai Marand	-	24.00
Salary		
Gaurav Hasmukhray Shah	-	0.30
Gaurav Kumar Barot	-	32.40
Bhanvi Choudhary	1.80	2.03
Rahul Labana	10.44	8.15
Seating Fees		
Simranjeet Kaur	-	0.75
Hetal Somani	0.75	2.00
Ashutosh Chhawchharia	0.75	1.26
Rent Income		
Wholly owned subsidiary		
Concentric IT Services private limited	1.20	1.20
Basilroot Technologies Private Limited	2.40	2.40
Vedity Software private Limited	2.40	2.40

Tridhya Tech Limited
CIN: L72900GJ2018PLC100733
Notes to Financial Statements for the year ended 31st March 2026

(Rs. in lakhs)

Rent Income		
Subsidiary		
Table Flow Tech Private Limited	3.00	3.00
Relative of Directors		
Tridhya Enterprise LLP	3.00	3.00
Ashapura Chinaclay Co LLP	0.60	0.60
Expenses Reimbursement		
Director		
Ramesh Arjanbhai Marand	20.18	11.61
Vinay Shivji Dangar	1.98	0.68
Raj Ahir	-	0.98
Director's relative		
Bhavna Marand	-	1.99
Wholly owned subsidiary		
Concentric IT Services private limited	-	-
Chief Financial Officer		
Rahul Labana	1.00	1.11
Web Development Expenses/Professional Fees/Other Expesnses		
Wholly owned subsidiary		
Concentric IT Services private limited	88.55	37.51
Basilroot Technologies Private Limited	-	-
Vedity Software private Limited	-	-
Subsidiary		
Table Flow Tech Private Limited	-	23.88
CodUp Technologies Private Limited	-	1.31
Relative of Directors		
Inexture Solutions Limited	-	34.42
Shaligram Infotech LLP	-	14.42
Tana IT Services Pvt Ltd	-	14.40
Sale of Services		
Wholly owned subsidiary		
Concentric IT Services private limited	8.47	-
Tridhya Tech UK Limited	33.54	
Relative of Directors		
Tridhya Innovation LLP	-	7.43
Shaligram Infotech LLP	17.23	-
Tridhya Silwatech Information Technology Co. L.L.C	66.63	96.24
Inxeture Solutions Inc	159.63	200.70
Unsecured Loan Payment		
Director		
Ramesh Arjanbhai Marand	2,647.78	889.10
Interest Expense on Loan		
Director		
Ramesh Arjanbhai Marand	169.14	161.02
Interest Income on Loan		
Subsidiary		
CodUp Technologies Private Limited	10.04	9.16
Tableflow Tech Private Limited	13.35	8.13
Relative of Directors		
Tridhya Enterprise LLP	15.75	45.01
Growthsquare Solutions Pvt Ltd	218.86	198.29

Tridhya Tech Limited
CIN: L72900GJ2018PLC100733
Notes to Financial Statements for the year ended 31st March 2026

(Rs. in lakhs)

Unsecured Loan Taken		
Director		
Ramesh Arjanbhai Marand	1,073.41	3,633.15
Unsecured Loan & Advances Given		
Subsidiary		
CodUp Technologies Private Limited	-	10.00
Tableflow Tech Private Limited	11.82	90.34
Relative of Directors		
Growthsquare Solutions Pvt Ltd	20.00	-
Tridhya Enterprise LLP	753.65	2,303.58
Unsecured Loan & Advances Received		
Subsidiary		
CodUp Technologies Private Limited	0.50	0.92
Tableflow Tech Private Limited	1.34	4.39
Relative of Directors		
Growthsquare Solutions Pvt Ltd	43.89	-
Tridhya Enterprise LLP	1,295.92	1,988.03

Outstanding Balances

Particulars	As at March 31, 2026	As at March 31, 2025
Remuneration Payable		
Director		
Ramesh Arjanbhai Marand	-	19.97
Salary Payable		
Gaurav Kumar Barot	3.93	3.93
Bhanvi Choudhary	0.12	0.12
Rahul Labana	0.86	0.70
Expenses Payable		
Director		
Ramesh Arjanbhai Marand	-	11.61
Trade Payables		
Wholly owned subsidiary		
Concentric IT Services private limited	-	11.71
Subsidiary		
Table Flow Tech Private Limited	-	2.27
Relative of Directors		
Tridhya Legal Consultant LLP		
Shaligram Infotech LLP	-	15.58
Tana IT Services Pvt Ltd	7.20	7.20
Trade Receivables		
Wholly owned subsidiary		
Concentric IT Services private limited	1.01	0.24
Basilroot Technologies Private Limited	0.24	0.43
Vedity Software private Limited	0.24	-
Tridhya Tech UK Limited	7.55	-
Relative of Directors		
Tridhya Silwatech Information Technology Co. L.L.C	66.63	70.03
Tridhya Innovation LLP	8.02	8.02
Tridhya Enterprise LLP	0.27	0.54
Momatos Retail Private Limited	-	0.13
Growthsquare Solutions Pvt Ltd	54.39	108.00
Inxeture Solutions Inc	68.45	15.71

(Rs. in lakhs)

Interest Payable		
Director		
Ramesh Arjanbhai Marand	169.14	161.02
Interest Receivable		
Subsidiary		
Tableflow Tech Private Limited	13.35	8.13
CodUp Technologies Private Limited	10.04	9.16
Relative of Directors		
Tridhya Enterprise LLP	-	45.01
Growthsquare Solutions Pvt Ltd	218.86	198.29
Long Term Borrowing		
Director		
Ramesh Arjanbhai Marand	2,083.00	3,496.35
Relative of Directors		
Tridhya Enterprise LLP	-	481.51
Loans and Advances		
Subsidiary		
Tableflow Tech Private Limited	171.51	152.89
Growthsquare Solutions Pvt Ltd	1,806.97	1,632.57
CodUp Technologies Private Limited	125.01	116.35

28 Amount Due to Micro, Small and Medium Enterprises

Below are Micro and Small Scale Business Enterprises to whom the Company owes dues, which are outstanding for more then 45 days as at March 31st 2026: 14.07 Lakhs (previous year 31st March 2025: 32.10 Lakhs). This information as required to be disclosed under the Micro , Small and Medium Enterprises Development Act, 2006 has been determined to the extent such parties have been identified on the basis of information available with the Company.

29 Gratuity Plan

The following table set out the status of Gratuity Plan as required by AS -15.

Reconciliation of Opening and Closing Balance of Present Value of defined benefits:

Particulars	2025-26	2024-25
Present Value of Obligation as at the beginning	86.94	115.34
Acquisition Adjustment	-	-
Transfer in/(out) obligation	-	-24.40
Interest Cost	5.26	6.76
Past Service Cost (Vested Employees)	-	-
Past Service Cost (Un-vested Employees)	-	-
Current Service Cost	14.01	25.71
Curtailment Cos	-	-
Settlement Cost	-	-
Benefits Paid	-3.03	-1.38
Actuarial (Gain) / Loss on the Obligation	-39.91	-35.09
Present Value of Obligation as at the end	63.28	86.94
Assumptions		
Interest Rate (p.a.)	6.60%	6.55%
Salary Growth Rate (p.a.)	10.00%	10.00%

30 The Company is exclusively engaged in the business of Information Technology Services. This in the context of Accounting Standard (AS 17) “Segment Reporting”, notified under the Companies (Accounting Standards) Rules, 2006, constitutes one single primary segment. The Company does not have a secondary segment. Accordingly, disclosures required under AS 17 are not applicable.

Tridhya Tech Limited
CIN: L72900GJ2018PLC100733
Notes to Financial Statements for the year ended 31st March 2026

Additional Regulatory Information as per Para Y of Schedule III to Companies Act, 2013:

i. The Company does not have any immovable property (other than properties where the Company is the lessee and the lease agreements are duly executed in favour of the lessee) whose title deeds are not held in the name of the company.

ii. The Company has not revalued its Property, Plant and Equipment.

iii. The Company has not granted loans or advances in the nature of loans to promoters, Directors, KMPs and the related parties (as defined under Companies Act, 2013,) either severally or jointly with any other person, that are:
(a) repayable on demand or
(b) without specifying any terms or period of repayment

iv. The Company does not have any capital work-in-progress.

v. The Company did not have any intangible assets under development as at March 31, 2026.

vi. No proceedings have been initiated or pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and the rules made thereunder.

vii. The Company has borrowings from banks or financial institutions on the basis of security of current assets and quarterly returns or statements of current assets filed by the Company with banks or financial institutions are in agreement with the books of accounts.

viii. The company is not declared as wilful defaulter by any bank or financial institution or other lender.

ix. The company does not have any transactions with companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956

x. There are no charges or satisfaction yet to be registered with Registrar of Companies beyond the statutory period.

xi. The company does not have any investments and hence, compliance with the number of layers prescribed under clause (87) of section 2 of the Act read with Companies (Restriction on number of Layers) Rules, 2017 is not applicable.

xii. Key Ratios:

Sr No	Ratios	2025-26	2024-25	Differences 2025-26V/S 2024-25	Observations (If variance is more than 25%)
1	Current Ratio	**1.79**	**0.88**	**102.24%**	The current ratio improved significantly from 0.88 to 1.79 during FY 2025-26, indicating an improvement in the Company's short-term liquidity position. This suggests that current assets increased relative to current liabilities compared to the previous year.
2	Debt- Equity Ratio	**1.52**	**2.07**	**-26.44%**	The debt-equity ratio decreased from 2.07 to 1.52 during FY 2025-26, indicating lower leverage compared to the previous year. This attributable to a reduction in borrowings, an increase in shareholders' equity, i.e. a combination of both.
3	Return on Equity Ratio	**0.01**	**-0.04**	**-125.98%**	The return on equity improved during FY 2025-26 as the Company moved from a negative return in the previous year to a marginal positive return, indicating an improvement in profitability attributable to shareholders.
4	Inventory Turnover Ratio	**NA**			
5	Trade Receivable Turnover Ratio	**3.08**	**3.31**	**-7%**	NA
6	Trade Payable Turnover Ratio	**6.94**	**11.57**	**-40%**	The trade payable turnover ratio decreased from 11.57 to 6.94 during FY 2025-26, indicating relatively higher average trade payables during the year.
7	Net Capital Turnover Ratio	**0.87**	**-3.59**	**124.30%**	The net capital turnover ratio improved significantly during FY 2025-26 as it changed from a negative ratio in the previous year to a positive ratio, indicating improved utilization of working capital in generating revenue. The change is due to improvement in working capital position.

Tridhya Tech Limited
CIN: L72900GJ2018PLC100733
Notes to Financial Statements for the year ended 31st March 2026

Sr No	Ratios	2025-26	2024-25	Differences 2025-26V/S 2024-25	Observations (If variance is more than 25%)
8	Net Profit Ratio	**0.02**	**-0.05**	**-142.80%**	The net profit ratio improved during FY 2025-26 as the Company moved from a net loss position in the previous year to a marginal net profit.
9	Return on capital Employed	**0.06**	**0.03**	**132.29%**	The return on capital employed increased from 0.03 to 0.06 during FY 2025-26, indicating improved returns generated from the capital employed. The improvement is due to higher operating profit.
10	Return on Investment	**0.0002**	**0.0002**	**12.71%**	NA

XIII. The Company does not have any scheme of arrangements which has been approved by the Competent Authority in terms of sections 230 to 237 of the Companies Act, 2013.

XIV. A. No funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other persons or entities, including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever ("Ultimate Beneficiaries") by or on behalf of the Company or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
B. No funds have been received by the Company from any persons or entities, including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever ("Ultimate Beneficiaries") by or on behalf of the Funding Parties or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

31 The company has maintained an edit log (audit trail) in its accounting software for all transactions during the financial year ended march 31, 2026, in compliance with Rule 3(1) of the Companies (Accounts) Rules, 2014. The audit trail feature was enabled throughout the year, capturing all changes with date, time, and user details, and was not tampered with or disabled.

32 **Subsequent Events**
The company has evaluated subsequent events from the balance sheet date till the date at which the financial statements were available to be issued' and determined that there are no material items to disclose other than those disclosed above.

33 Previous year's figures have been rearranged and regrouped wherever necessary so as to make them comparable with those of the current year.

34 Party accounts, in debit/credit, are subject to confirmation, reconciliation and consequential adjustments thereof, if any.

The accompanying notes are an integral part of the financial statements.
As per our report attached of even date

For M A A K & Associates
Chartered Accountants
(FRN – 135024W)

CA Marmik Shah
Partner
(MRN - 133926)
Place: Ahmedabad
Date: May 27, 2026

For and on behalf of the Board of Directors
Tridhya Tech Limited

Rameshkumar Arjanbhai Marand
(Managing Director)
DIN: 07235447
Place: Ahmedabad
Date: May 27, 2026

Vinay Shivji Dangar
(Director)
DIN: 07212051
Place: Ahmedabad
Date: May 27, 2026

Rahul Labana
(Chief Financial Officer)
Place: Ahmedabad
Date: May 27, 2026

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CIN: L72900GJ2018PLC100733

Ratios Analysis

Ratios Analysis						
Sr No	Particulars		2025-26	2024-25	Differences 2024-25 V/S 2023-24	Observations (If variance is more than 25%)
	Ratios	Formula				
1	Current Ratio	Current Asset/Current Liabilities	1.79	0.88	102%	The current ratio declined in FY 2024-25 due to a signific
2	Debt- Equity Ratio	Total Debt/Shareholder's Fund	1.52	2.07	-26%	
3	Return on Equity Ratio	Net Profit(After Tax-Preference Divedend (if any)/ Avg Shareholder's Equity	0.01	-0.04	-126%	The return on Equity ratio decreases due to company has incurred losses during the year.
4	Inventory Turnover Ratio	COGS/Average Stock		NA		
5	Trade Receivable Turnover Ratio	Net Credit Sale/Avg. Accounts Receivable	3.08	3.31	-7%	
6	Trade Payable Turnover Ratio	Net Credit Purchases/Average Trade Payables	6.94	11.57	-40%	NA
7	Net Capital Turnover Ratio	Sales/Working Capital	0.87	-3.59	124%	The ratio inceases beacuase of the company increases it's sales without increase in working capital in comparison with previous year.
8	Net Profit Ratio	Net Profit/Sales	0.02	-0.05	-143%	
9	Return on capital Employed	Earning before interest and taxes/Capital Employed	0.06	0.03	132%	The Increase in ratio of return on capital employed is due to significant increase in the revenue of the company without any additional infusion of capital.
10	Return on Investment	Income from Investment/Investment	0.0002	0.0002	13%	

Important Workings				
Sr No	Particulars		2025-26	2024-25
1	Current Assets	Aggregate of Current Assets as per Balance Sheet	5,436.91	7,363.57
2	Current Liabilities	Aggregate of Current Liabilities as per Balance Sheet	3,043.45	8,336.34
3	Total Debt	Total Debt	6,773.84	9,113.66
4	Shareholder's Fund	Share Capital + Reserve & Surplus	4,451.26	4,405.62
5	Net Profit (After Tax)	Net Profit (After Tax)	45.65	-178.35
6	Cost of Goods Sold (COGS)	Opening stock +Purchase-Closing Stock + Direct Expenses + Manufacturing Exps	NA	
7	Average Stock	(Opening stock+Closing stock)/2		
8	Sales	Credit sale	2,086.66	3,489.58
9	Purchase & Expense	Credit purchase	1,263.66	1,768.52
10	Trade Receivable	Closing Trade Receivable	628.95	725.11
11	Trade Payables	Closing Trade Payables	135.34	228.83
12	Working Capital	Current Asset - Current Liabilities	2,393.46	-972.77
13	Capital Employed	Total Assets- Current Liabilities+Current Borrowings	11,309.78	13,606.23
14	Return on Investment	Identify from Other Income	0.33	0.33
15	Investments	Investment value as per Balance Sheet Notes	1,808.62	2,038.41
15	Earning available for debt services	PAT+Non Cash items +Interest +(other Adjustment) like loss on sale of Assets	982.81	616.97
16	Debt Services	Interest &Lease payment+Principal Repayment	-	-
17	Trade Receivable	Opening Trade Receivable	725.11	1,385.69
18	Average Trade Receivable	Average Trade Receivable	677.03	1,055.40
19	Trade Payables	Opening Trade Payables	228.83	76.97
20	Average Trade Payable	Average Trade Payable	182.08	152.90
21	Average Equity	Average Total Equity	4,428.44	4,494.79
22	Sales	Revenue from Operations	2,086.66	3,489.58
23	Earning before interest and taxes	EBIT	695.78	360.35

1979.47

TRIDHYA TECH

INDEPENDENT AUDITOR'S REPORT

To The Members of Tridhya Tech Limited
Report on the Audit of the Consolidated Financial Statements

Opinion

We have audited the accompanying Consolidated Financial Statements of **Tridhya Tech Limited** ("the Parent"/"the Holding Company") and its subsidiaries, (the Parent/ Holding Company and its subsidiaries together referred to as "the Group"), which also includes the Group's share of profit/loss in its associates, which comprise the Consolidated Balance Sheet as at March 31, 2026, the Consolidated Statement of Profit and Loss, the Consolidated Cash Flow Statement for the year ended on that date, and a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Consolidated Financial Statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the Accounting Standards prescribed under section 133 of the Act read with the Companies (Accounting Standards) Rules, 2006, as amended ("Accounting Standards") and other accounting principles generally accepted in India, of the state of affairs of the Group as at March 31, 2026, its profit/loss and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit of the Consolidated Financial Statements 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 Responsibility for the Audit of the Consolidated Financial Statements section of our report. We are independent of the Group 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 Consolidated Financial Statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion on the Consolidated Financial Statements.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the Consolidated financial statements of the current period. These matters were addressed in the context of our audit of the Consolidated financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined that there are no key Audit Matters to be communicated in our report.

Management's Responsibility for the Consolidated Financial Statements

The Holding Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these Consolidated Financial Statements that give a true and fair view of the financial position, financial performance and cash flows in accordance with the Accounting Standards and other accounting principles generally accepted in India. The respective management of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent;

and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated financial statements by the Directors of the Parent/ Holding Company, as aforesaid.

In preparing the consolidated financial statements, the respective Management and Board of Directors of the companies included in the Group are responsible for assessing the ability of the Group to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the management either intends to liquidate or cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group are also responsible for overseeing the financial reporting process of the Group.

Auditor's Responsibility for the Audit of the Consolidated Financial Statements

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

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

- Identify and assess the risks of material misstatement of the Consolidated Financial Statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal financial control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Holding Company's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the 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 group'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 Consolidated Financial Statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the group to cease to continue as a going concern.

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

- Obtain sufficient appropriate audit evidence regarding the financial information of the business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the audit of the financial statements of such business activities included in the consolidated financial statements of which we are the independent auditors. We remain solely responsible for our audit opinion.

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

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

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

Other Matters

We did not audit the financial statements of one subsidiary, whose financial statements reflect total assets of INR 222.87 lakhs as at 31 March 2026 and total revenues of INR 9.00 lakhs for the year ended on that date. These financial statements have been audited by another auditor, whose report has been furnished to us by the Management. Our opinion on the consolidated financial statements, in so far as it relates to the amounts and disclosures included in respect of this subsidiary, and our report in terms of sub-section (3) of Section 143 of the Act, in so far as it relates to the aforesaid subsidiary, is based on the report of the other auditor and the procedures performed by us as stated in the Auditor's Responsibilities for the Audit of the Consolidated Financial Statements section of our report.

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.

   B. In our opinion, proper books of account as required by law have been kept by the Holding Company so far as it appears from our examination of those books.

   C. The Balance Sheet, the Statement of Profit and Loss and the Cash Flow Statement dealt with by this Report are in agreement with the relevant books of account.

   D. In our opinion, the aforesaid Consolidated Financial Statements comply with the Accounting Standards specified under Section 133 of the Act.

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

F. With respect to the adequacy of the internal financial controls over financial reporting of the Group and the operating effectiveness of such controls, refer to our separate Report in **"Annexure A"**. Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls over financial reporting.

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:

In our opinion and to the best of our information and according to the explanations given to us, the remuneration paid by the Holding Company to its directors during the period is in accordance with the provisions of section 197 of the Act.

H. Based on our examination, which included test checks, the Company and its subsidiaries has used accounting software for maintaining its books of account for the financial year ended March 31, 2026, which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. Further, during the course of our audit, we did not come across any instance of the audit trail feature being tampered with.

2. With respect to the matters specified in paragraphs 3(xxi) and 4 of the Companies (Auditor's Report) Order, 2020 (the "Order"/ "CARO") issued by the Central Government in terms of Section 143(11) of the Act, to be included in the Auditor's report, according to the information and explanations given to us, and based on the CARO reports issued by us for the Company and its subsidiaries included in the consolidated financial statements of the Company, to which reporting under CARO is applicable, we report that there are no qualifications or adverse remarks in these CARO reports.

For MAAK & Associates
Chartered Accountants
(FRN: 135024W)

Marmik Shah
Partner
Membership No: 133926)
Place: Ahmedabad
Date: May 27, 2026
UDIN:26133926DRLRNU3982

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 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 Tridhya Tech Limited ("the Parent"/ "the Holding Company") and its subsidiaries together referred "the group" as of March 31, 2026 in conjunction with our audit of the consolidated financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The respective Board of Directors of the Holding Company and its Subsidiaries Companies are responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to respective company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditor's Responsibility

Our responsibility is to express an opinion on the internal financial controls with reference to financial statements of Holding Company and its subsidiary companies based on our audit. We have conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") issued by the Institute of Chartered Accountants of India and the Standards on Auditing prescribed under Section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

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

whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the internal financial controls with reference to financial statements of the Holding Company and its subsidiary companies.

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 consolidated 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 consolidated financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the special purpose consolidated financial statements.

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 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, to the best of our information and according to the explanations given to us, the group has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2026, based on the criteria for internal financial control over financial reporting established by the Holding Company considering the essential components of internal control stated in the Guidance Note.

For MAAK & Associates
Chartered Accountants
(FRN: 135024W)

Marmik Shah
Partner
Membership No: 133926)
Place: Ahmedabad
Date: May 27, 2026
UDIN:26133926DRLRNU3982

Tridhya Tech Limited
CIN: L72900GJ2018PLC100733
Consolidated Balance Sheet as at March 31, 2026
(All amounts are in ₹ lakhs, unless otherwise stated)

Particulars	Notes	As on March 31, 2026	As on March 31, 2025
I. EQUITY AND LIABILITIES			
1 Shareholders' funds			
(a) Share capital	3	2,328.80	2,328.80
(b) Reserve and surplus	4	2,033.43	1,964.59
(c) Minority interest		3.27	22.64
2 Non-current liabilities			
(a) Long-term borrowings	5	4,867.21	2,020.50
(b) Long-term provisions	6	67.16	114.19
(c) Other long term liabilities	7	22.95	-
3 Current liabilities			
(a) Short-term borrowings	8	2,755.25	7,996.38
(b) Trade payables	9		
(i) Total outstanding dues of micro enterprises and small enterprises		34.16	33.88
(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises		149.58	185.79
(c) Other current liabilities	10	308.26	332.24
(d) Short term provisions	11	43.49	37.90
Total		**12,613.56**	**15,036.91**
II. ASSETS			
1 Non-Current Assets			
(a) Property, plant & equipment and intangible assets	12		
(i) Tangible assets		1,692.81	1,642.40
(ii) Intangible assets		1,062.71	886.78
(iii) Intangible assets under development		-	184.83
(iv) Capital work-in-progress		-	6.76
(v) Goodwill on consolidation	13	1,174.44	1,174.44
(b) Non-current investments	14	434.66	664.64
(c) Deferred tax assets (net)	15	3.10	3.79
(d) Long-term loans and advances	16	2,067.20	2,687.76
(e) Other non-current assets	17	98.46	98.66
2 Current Assets			
(a) Trade receivables	18	717.61	808.95
(b) Cash and cash equivalents	19	144.82	59.66
(c) Short-term loans and advances	20	4,905.45	6,418.25
(d) Other current assets	21	312.30	399.99
Total		**12,613.56**	**15,036.91**

The accompanying notes are an integral part of the financial statements.
As per our report attached of even date

For M A A K & Associates
Chartered Accountants
FRN : 135024W

Marmik Shah
Partner
Membership No.:133926
Place : Ahmedabad
Date : May 27, 2026

For and on behalf of the Board of Directors
Tridhya Tech Limited

Rameshkumar Arjanbhai Marar (Managing Director)
DIN: 07235447
Place : Ahmedabad
Date : May 27, 2026

Vinay Shivji Dangar (Director)
DIN: 07212051
Place : Ahmedabad
Date : May 27, 2026

Rahul Labana
(Chief Financial Officer)
Place : Ahmedabad
Date : May 27, 2026

Tridhya Tech Limited

CIN: L72900GJ2018PLC100733

Consolidated statement of profit and loss for the period ended 31st March, 2026

(All amounts are in ₹ lakhs, unless otherwise stated)

Sr No.	Particulars	Notes	Year Ended	
			31.03.2026 (Audited)	31.03.2025 (Audited)
1	Revenue from Operations	22	2,766.96	3,595.10
2	Other Income	23	782.50	666.10
3	**Total Revenue(1+2)**		**3,549.46**	**4,261.20**
4	**Expenses**			
	(a) Purchases & Operating Expenses	24	758.82	1,251.31
	(b) Employee Benefit Expenses	25	1,099.62	1,924.55
	(c) Finance Cost	26	692.56	620.89
	(d) Depreciation and Amortization Expenses	27	350.20	323.63
	(e) Other Expenses	28	598.79	517.87
	Total Expenses		**3,499.99**	**4,638.25**
5	**Profit / (Loss) before Exceptional and Extra ordinary items and Tax (3-4)**		**49.47**	**(377.05)**
6	Exceptional Items			-
7	**Profit / (Loss) before Extra ordinary items and Tax (5-6)**		49.47	(377.05)
8	Extra ordinary items		-	-
9	**Net Profit / (Loss) from Ordinary Activities before Tax(7-8)**		49.47	(377.05)
10	**Tax Expense**			
	(a) Current Tax		-	3.01
	(b) Deferred Tax		0.69	(3.92)
	(c) Short provision of income tax of earlier years		-	-
11	**Profit/(Loss) For the Period before minority interest (9-10)**		**48.78**	**(376.15)**
12	Share of Profit/(Loss) of Associates		**-**	**-**
13	Profit/(Loss) of Minority Interest		**(19.37)**	**(18.77)**
14	**Profit/(Loss) For the Period (11-12-13)**		**68.15**	**(357.38)**
15	**Paid up Equity Share Capital (F. V)**		2,328.80	2,328.80
16	**Earnings per Share**			
	Basic & Diluted Earnings Per Share	29	0.29	(1.53)

The accompanying notes are an integral part of the financial statements.
As per our report attached of even date

For M A A K & Associates
Chartered Accountants
FRN : 135024W

Marmik Shah
Partner
Membership No.:133926
Place : Ahmedabad
Date : May 27, 2026

For and on behalf of the Board of Directors
Tridhya Tech Limited

Rameshkumar Arjanbhai Mara (Managing Director)
DIN: 07235447
Place : Ahmedabad
Date : May 27, 2026

Vinay Shivji Dangar (Director)
DIN: 07212051
Place : Ahmedabad
Date : May 27, 2026

Rahul Labana
(Chief Financial Officer)
Place : Ahmedabad
Date : May 27, 2026

Tridhya Tech Limited
CIN: L72900GJ2018PLC100733
Consolidated Audited Cashflow Statement for the year ended 31st March, 2026
(All amounts are in ₹ lakhs, unless otherwise stated)

S.N.	Particulars	For the year ended on 31st March, 2026		For the year ended on 31st March, 2025	
A	**Cash flow from the operating activities**				
	Net profit before tax		49.47		(377.05)
Add	Depreciation and amortisation	350.20		323.63	
Add	Finance costs	692.56		620.89	
Add	Profit/(loss) on sale of fixed assets	-		(35.89)	
Add	Provision for gratuity	-		28.14	
Add	Provision for expenses	-		31.60	
Add:	Sundry balances written off	68.86		(1.74)	
Less:	Gain on translation of foreign exchange	(13.46)		(17.28)	
Less:	Discount received	-		(0.30)	
Add:	Loss on sale of investment	63.70		51.47	
Less:	Interest income	(638.17)		(518.29)	
		523.69	523.69	482.23	482.23
	Operating profit before working capital changes		**573.16**		**105.17**
	Changes in working capital				
	Increase / (decrease) in long term provisions	(47.03)		(30.28)	
	Increase / (decrease) in trade payables	(35.96)		144.00	
	Increase / (decrease) in other current liabilities	(23.97)		0.62	
	Increase / (decrease) in other long term liabilities	22.95		(12.00)	
	Increase / (decrease) in short term provisions	5.60		(61.69)	
	Increase / (decrease) in other non-current assets	0.20		12.79	
	(Increase) / decrease in trade receivables	35.94		616.07	
	(Increase) / decrease in short term loans & advances	1,866.22		(5577.11)	
	(Increase) / decrease in other current assets	(227.40)		(182.11)	
	Cash generated from operations	1,596.54	1,596.54	(5089.71)	(5089.71)
	Add/(Less) - net tax received/(paid)		315.78		(3.01)
	Net cash flow generated from / (used in) operating activities (A)		**2,485.48**		**(4987.54)**
B	**Cash flow from investing activities**				
	Interest income received		15.75		518.29
	Purchase of property, plant & equipment and intangible assets		(384.94)		(545.50)
	Loans and advance to other companies		889.56		(626.19)
	Sale of investments		166.28		(0.00)
	Net cash flow generated from / (used in) investing activities (B)		**686.65**		**(653.40)**
C	**Cash flow from financing activities**				
	Increase/ (decrease) in borrowings		(2868.09)		6,176.11
	Finance cost of Interest & Other		(218.89)		(620.89)
	Net cash flow generated from / (used in) financing activities (C)		**(3086.98)**		**5,555.22**
	Net (decrease) / increase in cash & cash equivalents		**85.16**		**(85.72)**
	Cash & cash equivalents (opening Balance)		59.66		145.39
	Cash & cash equivalents (closing Balance)		**144.82**		**59.66**
	Cash & cash equivalents consists of :-				
	(i) Cash-in-hand		19.46		9.88
	(ii) Balance with banks in current accounts		114.31		39.45
	(iii) Bank balances other than cash & cash equivalents		11.05		10.33
	Total		**144.82**		**59.66**

The accompanying notes are an integral part of the financial statements.
As per our attached report of even date

For M A A K & Associates
Chartered Accountants
FRN : 135024W

Marmik Shah
Partner
Membership No.:133926
Place : Ahmedabad
Date : May 27, 2026

For and on behalf of the Board of Directors
Tridhya Tech Limited

Rameshkumar Arjanbha
(Managing Director)
DIN: 07235447
Place : Ahmedabad
Date : May 27, 2026

Vinay Shivji Dangar
(Director)
DIN: 07212051
Place : Ahmedabad
Date : May 27, 2026

Rahul Labana
(Chief Financial Officer)
Place : Ahmedabad
Date : May 27, 2026

Tridhya Tech Limited
CIN: L72900GJ2018PLC100733
Notes forming part of the Consolidated Financial Statements for the period ended as on 31st March, 2026

1.1 Corporate Information

Tridhya Tech Limited is a company incorporated on February 2, 2018 as "Tridhya Tech Private Limited".
The Corporate identification Number of the company is U72900GJ2018PLC100733.
The company has been converted from Private Company to Public Company on October 25, 2022.
The company is engaged in providing IT Consultancy Services.
The Company has 7 subsidiaries - Contcentric IT Services Private Limited, Vedity Software Private Limited, Basilroot Technologies Private Limited, Table Flow Tech Private Limited, CodUp Technologies Private Limited, Tridhya Tech UK Limited, Tridhya Tech Canada INC. and one associate - Tridhya Tech GmBH.

2 Significant Accounting Policies

2.01 Basis Of Accounting And Preparation Of Financial Statements

The financial statements of the Company have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) to comply with the Accounting Standards specified under Section 133 of the Companies Act, 2013 and the relevant provisions of the Companies Act, 2013 ("the 2013 Act"), as applicable. The financial statements have been prepared on accrual basis under the historical cost convention. The accounting policies adopted in the preparation of the financial statements are consistent with those followed in the previous year.

The financial statements of the Company and its subsidiary companies have been combined on a line-by-line basis by adding together the book values of like items of assets, liabilities, income and expenses, after fully eliminating intra-group balances and intra-group transactions resulting in unrealised profits or losses as per Accounting Standard 21 – "Consolidated Financial Statements" notified by Companies (Accounting Standards) Rules, 2006.
Minority Interest in the net assets of consolidated subsidiaries is identified and presented in the Consolidated Balance Sheet separately from liabilities and equity of the Company's shareholders.
Minority interest in the net assets of consolidated subsidiaries consists of:
a) The amount of equity attributable to minority at the date on which investment in a subsidiary is made; and
b) The minority share of movements in equity since the date the parent subsidiary relationship came into existence.
Minority's share of net profit for the year of consolidated subsidiaries is identified and adjusted against the Profit After Tax of the Group.
In addition to the above, the net profit/(loss) of associate company attributable to share of holding company is credited/debited under Statement of Profit or Loss and added/deducted from cost of investment in associate company as per Accounting Standard 23 - "Accounting for Investments in. Associates in Consolidated Financial Statements" using Cost to Equity Method.
The Financial Statement of associate company are unaudited as not mandatorily required to be audited by the relevant statute as applicable to the associate company for the period. Hence, proforma financial statements as approved by the management has been considered for the purpose of giving effect in Consolidated Financial Statements.

Accounting policies not specifically referred to otherwise are consistent and in consonance with generally accepted accounting principles in India.

All assets and liabilities have been classified as current or non-current as per the Company's normal operating cycle and other criteria set out in Schedule III to the Companies Act, 2013. Based on the nature of products and the time between the acquisition of assets for processing and their realization in cash and cash equivalents, the Company has determined its operating cycle as twelve months for the purpose of current – non-current classification of assets and liabilities.

2.02 Use Of Estimates

The preparation of the financial statements in conformity with Indian GAAP requires the Management to make estimates and assumptions considered in the reported amounts of assets and liabilities (including contingent liabilities) and the reported income and expenses during the year. 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 recognised in the periods in which the results are known / materialise.

2.03 Property, Plant & Equipment

All Fixed Assets are recorded at cost including taxes, duties, freight and other incidental expenses incurred in relation to their acquisition and bringing the asset to its intended use.

Tridhya Tech Limited
CIN: L72900GJ2018PLC100733
Notes forming part of the Consolidated Financial Statements for the period ended as on 31st March, 2026

2.04 Depreciation / Amortisation

Depreciation on fixed assets is calculated on a straight-line basis using the rates arrived at based on the useful lives estimated by the management, or those prescribed under the Schedule II to the Companies Act, 2013. Individual assets cost of which doesn't exceed Rs. 5,000/- each are depreciated in full in the year of purchase. Intangible assets including internally developed intangible assets are amortised over the year for which the company expects the benefits to accrue. Intangible Asset - Software is amortised with a useful life of 3 years.

2.05 Impairment Of Assets

An asset is treated as impaired when the carrying cost of asset exceeds its recoverable value. Recoverable amount is the higher of an asset's net selling price and its value in use. Value in use is the present value of estimated future cash flows expected to arise from the continuing use of the asset and from its disposal at the end of its useful life. Net selling price is the amount obtainable from sale of the asset in an arm's length transaction between knowledgeable, willing parties, less the costs of disposal. An impairment loss is charged to the Statement of Profit and Loss in the year in which an asset is identified as impaired. The impairment loss recognised in prior accounting periods is reversed if there has been a change in the estimate of the recoverable value.

2.06 Investments

Non-current investments are carried at cost less any other-than-temporary diminution in value, determined on the specific identification basis.

Current investments are carried at the lower of cost and fair value. The comparison of cost and fair value is carried out separately in respect of each investment.

Profit or loss on sale of investments is determined as the difference between the sale price and carrying value of investment, determined individually for each investment.

2.07 Foreign Currency Transaltions

Income and expense in foreign currencies are converted at exchange rates prevailing on the date of the transaction. Any income or expense on account of exchange difference either on settlement or on translation at the balance sheet date is recognized in Profit & Loss Account in the year in which it arises.

Foreign currency monetary assets and liabilities other than net investments in non-integral foreign operations are translated at the exchange rate prevailing on the balance sheet date and exchange gains and losses are recognised in the statement of profit and loss. Exchange difference arising on a monetary item that, in substance, forms part of an enterprise's net investments in a non-integral foreign operation are accumulated in a foreign currency translation reserve.

Premium or discount on foreign exchange forward, options and futures contracts are amortised and recognised in the statement of profit and loss over the period of the contract. Foreign exchange forward, options and future contracts outstanding at the balance sheet date, other than designated cash flow hedges, are stated at fair values and any gains or losses are recognised in the statement of profit and loss.

2.08 Borrowing Costs

Borrowing costs that are attributable to the acquisition or construction of qualifying assets are capitalised as part of the cost of such assets. A qualifying asset is one that necessarily takes substantial period of time to get ready for intended use. All other borrowing costs are charged to revenue.

2.09 Provisions, Contingent Liabilities And Contingent Assets

Provision involving substantial degree of estimation in measurement is recognized when there is a present obligation as a result of past events and it is probable that there will be an outflow of resources. Contingent liabilities are not recognized but are disclosed in the notes. Contingent assets are neither recognized nor disclosed in the financial statements.

2.10 Revenue Recognition

Tridhya Tech Limited
CIN: L72900GJ2018PLC100733
Notes forming part of the Consolidated Financial Statements for the period ended as on 31st March, 2026

Revenue from services is recognized based on time and material and billed to the clients as per the terms of the contract. In the case of fixed price contracts, revenue is recognized on periodical basis based on units executed and delivered. Income is exclusive of taxes , wherever applicable.

Revenue from software development / services on a time-and-material basis is recognised based on software developed / services provided and billed on clients as per the terms of specific contracts and revenue in excess of billing on related services is recognised and classified as unbilled revenue.

2.11 Other Income

Interest income is recognized on a time proportion basis taking into account the amount outstanding and the applicable interest rate. Interest income is included under the head "other income" in the statement of profit and loss.

2.12 Taxes On Income

Income taxes are accounted for in accordance with Accounting Standard (AS-22) – "Accounting for taxes on income", notified under Companies (Accounting Standard) Rules, 2014. Income tax comprises of both current and deferred tax.
Current tax is measured on the basis of estimated taxable income and tax credits computed in accordance with the provisions of the Income Tax Act, 1961.

The tax effect of the timing differences that result between taxable income and accounting income and are capable of reversal in one or more subsequent periods are recorded as a deferred tax asset or deferred tax liability. They are measured using substantially enacted tax rates and tax regulations as of the Balance Sheet date.

Deferred tax assets arising mainly on account of brought forward losses and unabsorbed depreciation under tax laws, are recognized, only if there is virtual certainty of its realization, supported by convincing evidence. Deferred tax assets on account of other timing differences are recognized only to the extent there is a reasonable certainty of its realization.

2.13 Cash And Cash Equivalents

Cash and cash equivalents comprises Cash-in-hand, Current Accounts, Fixed Deposits with banks. Cash equivalents are short-term balances (with an original maturity of three months or less from the date of acquisition), highly liquid investments that are readily convertible into known amounts of cash and which are subject to insignificant risk of changes in value.

2.14 Earnings Per Share

Basic earning per share is computed by dividing the profit/ (loss) after tax (including the post tax effect of extraordinary items, if any) by the weighted average number of equity share outstanding during the year. Diluted earning per share is computed by dividing the profit/ (loss) after tax (including the post tax effect of extraordinary items, if any) as adjusted for dividend, interest and other charges to expense or income (net of any attributable taxes) relating to the dilutive potential equity shares, by the weighted average number of equity shares which could have been issued on the conversion of all dilutive potential equity shares.

2.15 Employee Benefits

Gratuity is a defined benefit scheme and is accrued based on actuarial valuations at the balance sheet date, carried out by an independent actuary. The Company has an obligation towards gratuity, a defined benefit retirement plan covering eligible employees. The plan provides for lump sum payment to vested employees at retirement, death while in employment or on termination of employment of an amount equivalent to 15 days salary payable for each completed year of service without any monetary limit. Vesting occurs upon completion of five years of service. Provision for gratuity has been made in the books as per actuarial valuation done as at the end of the year.

Contributions payable to the recognised provident fund, which is a defined contribution scheme, are charged to the statement of profit and loss.

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Tridhya Tech Limited
CIN: L72900GJ2018PLC100733
Notes forming part of the Consolidated Financial Statements for the period ended as on 31st March, 2026

2.16 Segment Reporting

The accounting policies adopted for segment reporting are in line with the accounting policies of the Company. Segment revenue, segment expenses, segment assets and segment liabilities have been identified to segments on the basis of their relationship to the operating activities of the segment. Inter-segment revenue is accounted on the basis of transactions which are primarily determined based on market / fair value factors. Revenue and expenses have been identified to segments on the basis of their relationship to the operating activities of the segment.

Revenue, expenses, assets and liabilities which relate to the Company as a whole and are not allocable to segments on reasonable basis have been included under "unallocated revenue / expenses / assets / liabilities"

For M A A K & Associates
Chartered Accountants
FRN : 135024W

Marmik Shah
Partner
Membership No.:133926
Place : Ahmedabad
Date : May 27, 2026

For and on behalf of the Board of Directors
Tridhya Tech Limited

Rameshkumar Arjanbhai Marand
(Managing Director)
DIN: 07235447
Place : Ahmedabad
Date : May 27, 2026

Vinay Shivji Dangar
(Director)
DIN: 07212051
Place : Ahmedabad
Date : May 27, 2026

Rahul Labana
(Chief Financial Officer)
Place : Ahmedabad
Date : May 27, 2026

Tridhya Tech Limited
CIN: L72900GJ2018PLC100733
Notes forming part of the Consolidated Financial Statements for the period ended as on 31st March, 2026
(All amounts are in ₹ lakhs, unless otherwise stated)

3	Share Capital	As on March 31, 2026		As on March 31, 2025	
		No. of Shares	Rs.	No. of Shares	Rs.
(a)	**Authorized Share Capital**				
	Equity Shares of ₹ 10/- each	23,900,000	2,390.00	23,900,000	2,390.00
	Preference Shares of ₹ 10/- each	100,000	10.00	100,000	10.00
		24,000,000	**2,400.00**	**24,000,000**	**2,400.00**
(b)	**Issued, Subscribed and Fully Paid Share Capital**				
	Equity Shares of ₹ 10/- each fully paid-up	23,288,000	2,328.80	23,288,000	2,328.80
Total		**23,288,000**	**2,328.80**	**23,288,000**	**2,328.80**

Note:
During the financial year and preceding five financial years, the Company has:
(i) allotted fully paid-up equity shares by way of intial public offer;
(ii) allotted fully paid-up equity shares by way of bonus shares;
(iii) Consolidated Shares from Rs. 5/- to Rs. 10/- each.
During the financial year and preceding five financial years, the Company has not:
(i) allotted any equity shares pursuant to any contract without payment being received in cash;
(ii) brought back any equity shares

A. Reconciliation of the Shares Outstanding at the Beginning and at the End of the Reporting Period:

	Particulars	As on March 31, 2026		As on March 31, 2025	
		No. of Shares	Amount	No. of Shares	Amount
	Equity Shares of ₹ 10 each				
	Opening Share Capital	23,288,000.00	2,328.80	23,288,000	2,328.80
	Add : Equity shares issued during the year	-	-	-	-
Closing Share capital		**23,288,000**	**2,328.80**	**23,288,000**	**2,328.80**

Note:
Rights, Preferences and Restrictions attached to shares:
(i) The Company has one class of equity shares having a par value of Rs 10 each. Each shareholder is eligible for one vote per share held and carry a right to dividend.
(ii) The dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuring Annual General Meeting except in case of interim dividend.
(iii) In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the Company after distribution of all preferential amounts, in proportion to their shareholding.

B. Particulars of Shareholders holding more than 5% of the Share Capital:

Name of Shareholder		As on March 31, 2026		As on March 31, 2025	
		No. of Shares	% of Total shares	No. of Shares	% of Total shares
	Equity Shareholders				
(a)	Vinay Shivji Dangar	2,748,800	11.80%	2,748,800	11.80%
(b)	Tridhya Consultancy LLP	2,086,200	8.96%	2,086,200	8.96%
(c)	Ramesh Arjanbhai Marand	5,803,600	24.92%	5,755,600	24.71%
(d)	Maa Informatics LLP	1,208,000	5.19%	1,730,000	7.43%
(e)	Taraash Pharma LLP	1,668,000	7.16%	1,668,000	7.16%
(f)	Tridhya Trade Stocks LLP	3,603,400	15.47%	3,603,400	15.47%
Total		**17,118,000.00**	**73.51%**	**17,592,000**	**75.54%**

C. Shareholding of promoters as at 31st March, 2026

Sr. No.	Name of Promotor	No. of shares	% of Total shares	% change during the year
1	Vinay Vijay Dangar	2,748,800	11.80%	0.00%
2	Ramesh Arjanbhai Marand	5,803,600	24.92%	0.21%
Total		**8,552,400**	**36.72%**	**0.21%**

Tridhya Tech Limited
CIN: L72900GJ2018PLC100733
Notes forming part of the Consolidated Financial Statements for the period ended as on 31st March, 2026
(All amounts are in ₹ lakhs, unless otherwise stated)

Shareholding of promoters as at 31st March, 2025

Sr. No.	Name of Promotor	No. of shares	% of Total shares	% change during the year
1	Vinay Vijay Dangar	2,748,800	11.80%	13.2%
2	Ramesh Arjanbhai Marand	5,755,600	24.71%	-0.71%
Total		**8,504,400**	**36.52%**	**12.48%**

D. Notes Related to Share Capital

(a) All shares issued are fully paid up ordinary shares. The Company has only one class of shares referred to as Equity Shares having a par value of Rs. 10/-.

(b) The holders of equity shares are entitled to receive dividends as declared from time to time. No dividend shall be payable except out of profits of the Company arrived at in the manner provided for in Section 123 of the Companies Act.

(c) In the event of liquidation of the Company , the holders of Equity Shares will be entitled to receive remaining assets of the Company, after distribution of all preferential amounts. The distribution will be in proportion to the number of Equity Shares held by the Shareholders.

(d) The Company has not reserved any shares for issue under option and contracts/commitments for the sale of shares / disinvestment as on 31st March 2026

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Tridhya Tech Limited
CIN: L72900GJ2018PLC100733
Notes forming part of the Consolidated Financial Statements for the period ended as on 31st March, 2026
(All amounts are in ₹ lakhs, unless otherwise stated)

4	Reserve and Surplus	As on March 31, 2026	As on March 31, 2025
	Securities Premium		
	Opening Balance	2,012.16	2,012.16
	Add: Received on issue of shares	-	-
	Less: Utilised towards issue of bonus shares	-	-
	Closing Balance	**2,012.16**	**2,012.16**
	Surplus / (Deficit) in Statement of Profit & Loss		
	Balance as Per Last Financial Statements	(47.57)	329.10
	Add: Profit / (Loss) for the Year	48.78	(376.12)
	Less: Adjustment of previous year	(0.69)	-
	Less: Minority interest	(19.37)	0.55
	Balance of Statement of Profit & Loss	**21.27**	**(47.57)**
Total		**2,033.43**	**1,964.59**

5	Long-Term Borrowings	As on March 31, 2026	As on March 31, 2025
(a)	Secured		
	Term Loan		-
	-Bank	774.80	1,421.32
	-Other	114.83	211.54
(b)	Unsecured		
	Term Loan	-	-
	-Banks	5.27	1.22
	-Others	3,972.30	144.43
	-Related Party	-	241.98
Total		**4,867.21**	**2,020.50**

Nature of Security	Terms of Repayment
Loan of ₹ 500 Lakhs from Kotak is secured by mortgage of office premises.	Loan is repayable in 120 Equated Monthly Instalments, closed in current financial year.
Loan of ₹ 250 Lakhs from Kotak is secured by mortgage of office premises.	Loan is repayable in 120 Equated Monthly Instalments, closed in current financial year.
Loan of ₹ 56.16 Lakhs from Yes Bank is secured by mortgage of property	Loan is repayable in 60 Equated Monthly Instalments
Loan of ₹ 35 Lakhs from HDFC Bank is unsecured.	Loan is repayable in 36 Equated Monthly Instalments, closed in current financial year.
Loan of ₹ 202.50 Lakhs from Ratnaafin Capital Private Limited is secured by mortgage of residential properties owned by the	Loan is repayable in 60 Equated Monthly Instalments
Loan of ₹ 53.9 Lakhs from HDFC Bank is Secured against Audi Q5 Car	Loan is repayable in 84 Equated Monthly Installments, but in FY. 2024-25 same loan is transfer

Tridhya Tech Limited
CIN: L72900GJ2018PLC100733
Notes forming part of the Consolidated Financial Statements for the period ended as on 31st March, 2026
(All amounts are in ₹ lakhs, unless otherwise stated)

Loan of ₹ 29 Lakhs from Bank of India is Secured against Innova Car	Loan is repayable in 84 Equated Monthly Installments, but in FY. 2024-25 same loan is transfer

Tridhya Tech Limited
CIN: L72900GJ2018PLC100733
Notes forming part of the Consolidated Financial Statements for the period ended as on 31st March, 2026
(All amounts are in ₹ lakhs, unless otherwise stated)

Loan of ₹ 35 Lakhs from Aditya Birla Capital is unsecured	Loan is repayable in 36 Equated Monthly Installments
Loan of ₹ 30 Lakhs from ASHV is unsecured	Loan is repayable in 36 Equated Monthly Installments
Loan of ₹ 20.07 Lakhs from Chola is unsecured	Loan is repayable in 37 Equated Monthly Installments
Loan of ₹ 45.9 Lakhs from Credit Saison India is unsecured	Loan is repayable in 36 Equated Monthly Installments, closed in current financial year.
Loan of ₹ 50 Lakhs from Deutsche Bank is unsecured	Loan is repayable in 24 Equated Monthly Installments, closed in current financial year.
Loan of ₹ 30.15 Lakhs from Hero Fincorp is unsecured	Loan is repayable in 36 Equated Monthly Installments
Loan of ₹ 35 Lakhs from Indusland Bank Ltd. is unsecured	Loan is repayable in 36 Equated Monthly Installments
Loan of ₹ 25 Lakhs from Kotak Mahindra Bank Ltd. is unsecured	Loan is repayable in 13 Equated Monthly Installments, It is repaid in FY. 2024-25.
Loan of ₹ 35 Lakhs from L&T Finance is unsecured	Loan is repayable in 36 Equated Monthly Installments
Loan of ₹ 40 Lakhs from Protium Finance is unsecured	Loan is repayable in 36 Equated Monthly Installments
Loan of ₹ 30 Lakhs from Tata is unsecured	Loan is repayable in 18 Equated Monthly Installments, It is repaid in FY. 2024-25.
Loan of ₹ 25.1 Lakhs from UGRO Capital is unsecured	Loan is repayable in 36 Equated Monthly Installments
Loan of ₹ 30.6 Lakhs from Unity Small Finance Bank Ltd. is unsecured	Loan is repayable in 12 Equated Monthly Installments, closed in current financial year.
Loan of ₹ 211.73 Lakhs from Rameshbhai Marand is unsecured	Loan is repaid during the year.
Loan of ₹ 270 Lakhs from Axis Bank is Secured against Mercedese	Loan is repayable in 60 Equated Monthly Installments
Loan of ₹ 21.90 Lakhs from SBI Bank is Secured against Hector Loan	Loan is repayable in 60 Equated Monthly Installments
Loan of ₹ 70.00 Lakhs from Axis Bank is secured against Car	Loan is repayable in 60 Equated Monthly Installments
Loan of ₹ 270.00 Lakhs from Bank of India is secured against property	Loan is repayable in 120 Equated Monthly Installments
Loan of ₹ 600.00 Lakhs from Chotu Solutions Pvt Ltd is unsecured	Loan is repayable in 12 Equated Monthly Installments
Loan of ₹ 3,000.00 Lakhs from Infibeam Avenues Ltd is unsecured	Loan is repayable within 24 months from the date of agreement
Loan of ₹ 28.87 Lakhs from Bajaj Finance Ltd is unsecured	Loan is repayable in 12 Equated Monthly Installments, closed in current financial year.
Loan of ₹ 50.00 Lakhs from Clix Capital Services Pvt Ltd is unsecured	Loan is repayable in 12 Equated Monthly Installments, closed in current financial year.

Tridhya Tech Limited
CIN: L72900GJ2018PLC100733
Notes forming part of the Consolidated Financial Statements for the period ended as on 31st March, 2026
(All amounts are in ₹ lakhs, unless otherwise stated)

Loan of ₹ 28.65 Lakhs from Fedbank Financial Services Ltd is unsecured	Loan is repayable in 12 Equated Monthly Installments, closed in current financial year.

Tridhya Tech Limited
CIN: L72900GJ2018PLC100733
Notes forming part of the Consolidated Financial Statements for the period ended as on 31st March, 2026
(All amounts are in ₹ lakhs, unless otherwise stated)

Loan of ₹ 17.93 Lakhs from Girnar Software Pvt Ltd is unsecured	Loan is paid during the financial year 2024-25.
Loan of ₹ 50.00 Lakhs from Kisetsu Saison Finance (India) Private Limited is unsecured	Loan is repayable in 36 Equated Monthly Installments
Loan of ₹ 30.00 Lakhs from Kotak Mahindra Bank Limited is unsecured	Loan is repayable in 13 Equated Monthly Installments, closed in current financial year.
Loan of ₹ 50.00 Lakhs from NeoGrowth Credit Pvt Ltd is unsecured	Loan is repayable in 19 Equated Monthly Installments, closed in current financial year.
Loan of ₹ 100.00 Lakhs from Ratnafin Capital Pvt Ltd is unsecured	Loan is repayable in 60 Equated Monthly Installments
Loan of ₹ 51.00 Lakhs from Unity Small Finance Bank is unsecured	Loan is repayable in 36 Equated Monthly Installments
Loan of ₹ 25.19 Lakhs from Ambit Finvest Private Limited is unsecured.	Loan is repayable in 38 Equated Monthly Installments
Loan of ₹ 50.00 Lakhs from Poonawalla Fincorp Ltd is secured against car	Loan is repayable in 60 Equated Monthly Installments
Secured Loan of ₹ 350 Lakhs has been taken from ICICI Bank. It is secured against Shop no. 1,2,3,4,5,15,17,21,22,23,25,29,34,36,42A,44,51,64 Samet 2, Opposite Lal Darwaja Garden, Relief Road, Ahmedabad, 380001	Loan is Repayable in 180 Instalments of Rs. 3,65,479. (Effective rate of Interest @9.5%)
Secured Loan of ₹ 100 Lakhs has been taken from ICICI Bank. It is top-up loan taken on above secured loan taken from ICICI bank.	Loan is Repayable in 180 Instalments of Rs. 1,10,540 each. (effective rate of interest @10.50%)
Secured Loan of ₹ 202.5 Lakhs is sanctioned by Ratnaafin Capital Private Limited. It is secured against Residential Property consists of Flat No.102, 202, 204, 304, 402, 403, 404, 501, 502, Nilkamal Apartment, Village- Sanand, Ahmedabad	Loan is Repayable in 24 Instalments of Rs. 1,46,889 each. (effective rate of interest @16%)

6	**Long-term Provisions**	**As on March 31, 2026**	**As on March 31, 2025**
(a)	Provision for Employee Benefits Provision for Gratuity (Refer note 32)	67.16	114.19
	Total	**67.16**	**114.19**

7	**Other Long Term Liabilities**	**As on March 31, 2026**	**As on March 31, 2025**
(a)	Rent Deposits	22.95	-
	Total	**22.95**	**-**

Tridhya Tech Limited
CIN: L72900GJ2018PLC100733
Notes forming part of the Consolidated Financial Statements for the period ended as on 31st March, 2026
(All amounts are in ₹ lakhs, unless otherwise stated)

8	Short-Term Borrowings	As on March 31, 2026	As on March 31, 2025
(a)	Secured		
	Overdraft from Banks	218.33	241.23
	From Banks	-	15.88
	From NBFC	-	41.77
(b)	Unsecured Term Loan		
	Term Loan from Others		
	-Banks	-	25.64
	-Others	-	3,677.14
	-Related Party	2,299.57	3,615.73
(c)	Current Maturities of Long-term Debt	237.35	378.99
	Total	**2,755.25**	**7,996.38**

Note:

Demand Overdraft from Yes Bank is secured against mortgage of office premises.

The Company has availed an overdraft facility of ₹11.45 lakhs from ICICI Bank. The facility carries an interest rate of 16% per annum, payable on the outstanding balance, the facility is repayable on demand.

Unsecured Borrowings

Term Loan from ICICI Bank: This loan is unsecured and does not carry any specific charge over the assets of the Company.
Term Loan from Indusind Bank: This loan is unsecured and does not carry any specific charge over the assets of the Company.
Term Loan from Kotak Mahindra Bank: This loan is unsecured and does not carry any specific charge over the assets of the Company.
Term Loan from Yes Bank: This loan is unsecured and does not carry any specific charge over the assets of the Company..

***Term Loan from Related Party** :*

This facility is received from Gaurav Barot, is also unsecured, with no collateral provided.
Unsecured loan is taken from Director of the company @ 8% and same will be repaid on demand.
Inter-corporate borrowing has been taken from Infibeam Projects Management Pvt Ltd is unsecured, and is repayable on demand.

Additional Information

For further details regarding secured loans, please refer to the note provided below the section on Long Term Borrowings in the financial statements.

9	Trade Payables	As on March 31, 2026	As on March 31, 2025
(a)	Total outstanding dues of micro enterprises and small enterprises;	34.16	33.88
(b)	Total outstanding dues of creditors other than micro enterprises and small enterprises.	149.58	185.79
	Total	**183.73**	**219.68**

Tridhya Tech Limited
CIN: L72900GJ2018PLC100733
Notes forming part of the Consolidated Financial Statements for the period ended as on 31st March, 2026
(All amounts are in ₹ lakhs, unless otherwise stated)

Notes:

Trade Payables ageing schedule as at 31st March, 2026

Sr. No.	Particulars	Outstanding for following periods from due date of payment				Total
		< 1 Year	1-2 Years	2-3 Years	> 3 Years	
1	MSME	20.09	14.07	-	-	**34.16**
2	Other than MSME	29.10	120.49	-	-	**149.58**
3	Disputed dues - MSME	-	-	-	-	-
4	Disputed dues - Other than	-	-	-	-	-
Total		**49.19**	**134.56**	-	-	**183.74**

Trade Payables ageing schedule as at 31st March, 2025

Sr. No.	Particulars	Outstanding for following periods from due date of payment				Total
		< 1 Year	1-2 Years	2-3 Years	> 3 Years	
1	MSME	33.88	-	-	-	**33.88**
2	Other than MSME	185.79	-	-	-	**185.79**
3	Disputed dues - MSME	-	-	-	-	-
4	Disputed dues - Other than	-	-	-	-	-
Total		**219.68**	-	-		**219.68**

10	Other Current Liabilities	As on March 31, 2026	As on March 31, 2025
(a)	Advance from Customers	0.91	3.07
(b)	Payable towards purchase of equity shares	-	94.38
(c)	Other payables	13.99	27.75
(d)	Statutory Dues Payable		
	(i) Statutory Liabilities (includes Provident Fund, Profession Tax, Tax Deducted at Source and Goods and Service Tax)	183.98	149.30
(e)	Expenses Payable	-	12.72
(f)	Employees Dues	109.39	45.01
Total		**308.26**	**332.24**

11	Short Term Provisions	As on March 31, 2026	As on March 31, 2025
(a)	Provision for Gratuity (Refer note 32)	25.36	4.52
(b)	Provision for Expenses	18.13	33.38
Total		**43.49**	**37.90**

Tridhya Tech Limited
CIN: L72900GJ2018PLC100733
Notes forming part of the Consolidated Financial Statements for the period ended as on 31st March, 2026
(All amounts are in ₹ lakhs, unless otherwise stated)

12 Property, Plant and Equipment

Sr. No	Particulars	Gross Block				Depreciation				Net Block	
		As on April 01, 2025	Addition during the year	Deduction during the year	As on March 31, 2026	As on April 01, 2025	Addition during the year	Deduction during the year	As on March 31, 2026	As on March 31, 2026	As on March 31, 2025
A	**Tangible Assets**										
1	Land	0.22	-	-	0.22	-	-	-	-	0.22	0.22
2	Office Building	712.49	212.10	-	924.59	23.27	28.52	-	51.79	872.80	689.21
3	Furniture and Fittings	572.39	36.23	-	608.62	179.77	57.56	-	237.33	371.30	392.62
4	Computers	507.41	51.04	0.02	558.43	375.94	80.71	-	456.66	101.78	131.47
5	Office Equipment	140.16	1.49	-	141.66	88.50	27.76	-	116.26	25.40	51.67
6	Electrical Installation	23.30	0.92	-	24.22	5.06	2.39	-	7.45	16.77	18.25
7	Motor vehicle	435.17	-	-	435.17	76.17	54.41	-	130.58	304.59	359.00
	Total	**2,391.15**	**301.79**	**0.02**	**2,692.92**	**748.71**	**251.35**	**-**	**1,000.06**	**1,692.81**	**1,642.40**
B	**Intangible Assets**										
1	Web Site and Software	939.60	265.63	-	1,205.23	43.66	98.85	-	142.51	1,062.71	886.78
2	Software	-	-	-	-	-	-	-	0.00	-	-
	Total	**939.60**	**265.63**	**-**	**1,205.23**	**43.66**	**98.85**	**-**	**142.51**	**1,062.71**	**886.78**
C	**Intangible Assets Under Development**										
1	Software	192.97	51.17	244.14	-	-	-	-	0.00	-	184.83
	Total	**192.97**	**51.17**	**244.14**	**-**	**-**	**-**	**-**	**-**	**-**	**184.83**
D	**Capital work in progress**										
1	Capital work in progress	6.76	-	6.76	-	**-**	**-**	**-**	**-**	**-**	**6.76**
	Total	**6.76**	**-**	**6.76**	**-**	**-**	**-**	**-**	**-**	**-**	**6.76**

Tridhya Tech Limited
CIN: L72900GJ2018PLC100733
Notes forming part of the Consolidated Financial Statements for the period ended as on 31st March, 2026
(All amounts are in ₹ lakhs, unless otherwise stated)

13	Goodwill on consolidation	As on March 31, 2026	As on March 31, 2025
(a)	Goodwill on consolidation	1,174.44	1,174.44
	Total	**1,174.44**	**1,174.44**

14	Non-Current Investments	As on March 31, 2026	As on March 31, 2025
	(Unquoted, Non-Trade, At Cost)		
(a)	Investment in Equity Instruments of Subsidiary Company		
	(i) '37150 equity shares of 'Nextenders (India) Private Limited having face value of Rs. 10 each	37.52	37.52
	(ii) '1248 equity shares of 'Legalwiz.in Pvt Ltd having face value of Rs. 10 each	151.71	151.71
	(iii) 'Unsecured optionally convertible Debenture from Kamlo Platform Pvt Ltd having a face value of Rs 100 each (No of Debenture - 100000)	100.00	100.00
(b)	Investment in Equity Instruments of Associate Company		
	(i) 10000 (P.y. 10000) Equity Shares of Tridhya Tech GmBH of € 10/- each	4.45	4.45
(c)	Investment in Equity Instruments of other companies:		
	(i) 32575 (P.y. 32575) Equity Shares of Sourcepro Infotech Private Limited of ₹ 10/- each	-	229.98
	(ii) 7049020 (P.y. 7049020) Equity Shares of Stitched Textile Limited of ₹ 10/-	140.98	140.98
	Total	**434.66**	**664.64**
Aggregate amount of quoted investments		-	-
Aggregate market value of quoted investments		-	-
Aggregate amount of unquoted investments		434.66	664.64
Aggregate provision for diminution in value of investments		-	-

15	Deferred Tax Assets (Net)	As on March 31, 2026	As on March 31, 2025
	Deferred Tax Liabilities/(Assets) arising on account of		
	-Due to difference in WDV as per Companies Act, 2013 and Income Tax Act, 1961	3.10	3.79
	Adjustment of Deffered Tax Asset	-	-
	-Due to the disallowances of expenses under Income Tax Act	-	-
	Total	**3.10**	**3.79**

16	Long-Term Loans And Advances	As on March 31, 2026	As on March 31, 2025
	Unsecured, Considered good		
(a)	Loan to Related Party	-	6.09
(b)	Loan to Others	2,067.20	2,681.67
	Total	**2,067.20**	**2,687.76**

Tridhya Tech Limited
CIN: L72900GJ2018PLC100733
Notes forming part of the Consolidated Financial Statements for the period ended as on 31st March, 2026
(All amounts are in ₹ lakhs, unless otherwise stated)

17	Other Non-Current Assets	As on March 31, 2026	As on March 31, 2025
(a)	Fixed Deposits Balances (includes fixed deposits having maturity of more than 3 months with remaining maturity of more than 12 month)	-	2.00
(b)	Security Deposits	98.46	96.66
Total		**98.46**	**98.66**

18	Trade Receivables	As on March 31, 2026	As on March 31, 2025
(a)	**Unsecured, Considered Good** - Other Trade Receivables	717.61	808.95
Total		**717.61**	**808.95**

Notes:
Trade receivables ageing schedule for March 31, 2026

Sr. No.	Particulars	Outstanding for following periods from due date of payment				Total
		< 6 Months	6 Months - 1 Year	1 - 2 Year	2-3 year	
1	Undisputed Trade receivables – considered good	707.97	1.66	7.98	-	**717.61**
2	Undisputed Trade Receivables – considered doubtful	-	-	-	-	**-**
3	Disputed Trade Receivables considered good	-	-	-	-	**-**
4	Disputed Trade Receivables considered doubtful	-	-	-	-	**-**
Total		**707.97**	**1.66**	**7.98**	**-**	**717.61**

Trade receivables ageing schedule for March 31, 2025

Sr. No.	Particulars	Outstanding for following periods from due date of payment				Total
		< 6 Months	6 Months - 1 Year	1 - 2 Year	2-3 year	
1	Undisputed Trade receivables – considered good	808.95	-	-	-	**808.95**
2	Undisputed Trade Receivables – considered doubtful	-	-	-	-	**-**
3	Disputed Trade Receivables considered good	-	-	-	-	**-**
4	Disputed Trade Receivables considered doubtful	-	-	-	-	**-**
Total		**808.95**	**-**	**-**	**-**	**808.95**

Tridhya Tech Limited
CIN: L72900GJ2018PLC100733
Notes forming part of the Consolidated Financial Statements for the period ended as on 31st March, 2026
(All amounts are in ₹ lakhs, unless otherwise stated)

19	Cash and Cash Equivalents	As on March 31, 2026	As on March 31, 2025
	Cash and Cash Equivalents		
(a)	- Cash-in-Hand	19.46	9.88
(b)	- Balance with Banks in Current Accounts	114.31	39.45
(c)	Bank Balances other than Cash & Cash Equivalents	11.05	10.33
Total		**144.82**	**59.66**

20	Short-Term Loans And Advances	As on March 31, 2026	As on March 31, 2025
	Unsecured, (Considered good, unless stated otherwise)		
(a)	Advance Tax	0.00	0.32
(b)	Others (Considered Good unless otherwise specified)		
	(i) Vendor Advances	25.91	5.67
	(ii) Staff Advances	1.50	4.36
	(iii) Loan to Others	4,484.22	5,934.84
	(v) Loans and advance to related party	393.07	472.33
(d)	Interest accrued but not due	0.75	0.74
Total		**4,905.45**	**6,418.25**

21	Other Current Assets	As on March 31, 2026	As on March 31, 2025
(a)	Reimbursements & Receivables	2.44	2.83
(b)	Prepaid Expenses	17.32	14.72
(c)	Balance with Revenue Authorities	220.40	381.24
(d)	Advance to Suppliers	-	0.05
(e)	Security Deposit	-	1.16
(f)	Fixed deposits balances (includes fixed deposits having maturity of more than 3 months with remaining maturity of less than 12 month)	2.14	-
(g)	Advance for Property Purchase	70.00	-
Total		**312.30**	**399.99**

Tridhya Tech Limited
CIN: L72900GJ2018PLC100733
Notes forming part of the Consolidated Financial Statements for the period ended as on 31st March, 2026
(All amounts are in ₹ lakhs, unless otherwise stated)

22	Revenue from Operations	As on March 31, 2026	As on March 31, 2025
(a)	Sale of Services	2766.96	3,595.10
Total		**2,766.96**	**3,595.10**

23	Other Income	As on March 31, 2026	As on March 31, 2025
(a)	Interest Income	638.17	532.42
(b)	Interest Income on Income Tax Refund	17.65	0.53
(c)	Discount Received	0.02	0.30
(d)	Rent Income	71.73	32.46
(e)	Gain on Translation of Foreign Exchange	13.46	17.32
(f)	Miscellaneous Income	12.40	65.75
(g)	Sundry balance written off	0.09	1.85
(h)	IT Subsidy Income	23.21	15.47
(i)	Training Fees Income	2.87	-
(j)	Other professional, technical, and business services	2.90	-
Total		**782.50**	**666.10**

24	Purchases & Operating Expenses	As on March 31, 2026	As on March 31, 2025
(a)	Web Development Expenses	758.78	1,251.14
(b)	Purchase	0.04	0.17
Total		**758.82**	**1,251.31**

25	Employee Benefit Expenses	As on March 31, 2026	As on March 31, 2025
(a)	Salaries and Allowances	1,091.83	1,873.25
(b)	Remuneration to Directors and KMPs	-	24.00
(c)	Contribution to Provident Fund and ESIC	1.42	1.61
(d)	Staff welfare expenses	6.35	25.62
(e)	Professional Tax	0.02	0.06
Total		**1099.62**	**1924.55**

Tridhya Tech Limited
CIN: L72900GJ2018PLC100733
Notes forming part of the Consolidated Financial Statements for the period ended as on 31st March, 2026
(All amounts are in ₹ lakhs, unless otherwise stated)

26	Finance Cost	As on March 31, 2026	As on March 31, 2025
(a)	Bank Charges (Including Loan Processing Fees)	0.42	19.73
(b)	Interest on Borrowings	681.78	594.24
(c)	Interest on Late Payment of Taxes	5.42	6.90
(d)	Interest on Tds	4.94	0.02
Total		**692.56**	**620.89**

27	Depreciation and Amortization Expenses	As on March 31, 2026	As on March 31, 2025
(a)	Depreciation and Amortization Expenses	350.20	323.63
Total		**350.20**	**323.63**

28	Other Expenses	As on March 31, 2026	As on March 31, 2025
(a)	Auditor's Remuneration*	3.62	3.32
(b)	Business Promotion Expenses	2.39	-
(c)	Electricity, Power & Fuel	17.28	24.86
(d)	Insurance Charges	4.68	4.90
(e)	Miscellaneous fees and expenses	7.95	27.45
(f)	Printing & Stationery	0.43	2.17
(g)	Legal & Professional Fee	35.60	50.92
(h)	Membership & Subscription	4.31	-
(i)	Office Expenses	51.81	44.12
(j)	Loss on sale of Fixed Assets	-	35.89
(k)	Postage & Courier	0.02	-
(l)	Rates & Taxes	11.75	12.72
(m)	Rent	27.07	99.78
(n)	Repair & Maintenance	6.38	3.12
(o)	Sundry Balances Written Off	68.86	0.79
(p)	Webhosting and Portal Charges	96.33	49.20
(q)	Bank Charges	2.90	-
(r)	Telephone & Internet Charges	5.48	6.26
(s)	Travelling Expenses	55.36	80.48
(t)	GST Expense	0.71	-
(u)	Commission Expense	60.61	12.07
(v)	Web Domain and Subscription	7.16	0.11
(w)	Conveyance Charges	0.47	2.63
(x)	Software Consulting Fees	49.19	2.08
(y)	Capital loss	-	51.47

28	Other Expenses	As on March 31, 2026	As on March 31, 2025
(z)	Other Expenses	9.74	3.54

Tridhya Tech Limited
CIN: L72900GJ2018PLC100733
Notes forming part of the Consolidated Financial Statements for the period ended as on 31st March, 2026
(All amounts are in ₹ lakhs, unless otherwise stated)

(aa)	Loss on sale of Investments	63.70	-
(ab)	Donation Expense	3.00	-
(ac)	Sponsership Expense	2.00	-
Total		**598.79**	**517.87**
(i)	**Note:** *Remuneration to Auditors (including service tax wherever applicable): As Auditors -Statutory Audit As Advisors, or in any other capacity, in respect of Taxation Matters For tax audit For Others For reimbursement of expenses	3.32	3.32
Total		**3.32**	**3.32**

29	**Earning Per Share**	**As on March 31, 2026**	**As on March 31, 2025**
(a)	Net Profit/(Loss) for the year attributable to equity shareholders (₹)	68.15	-357.37
(b)	Weighted Average Number of Equity Shares	23,288,000.00	23,288,000.00
(c)	Nominal Value of each share (₹)	10.00	10.00
Basic and Diluted Earnings Per Share		**0.29**	**-1.53**

Tridhya Tech Limited
CIN: L72900GJ2018PLC100733
Notes forming part of the Consolidated Financial Statements for the period ended as on 31st March, 2026
(All amounts are in ₹ lakhs, unless otherwise stated)

30 Related Party Disclosures

(a) As per AS-18 issued by the Institute of Chartered Accountants of India, following are the related parties:

S.N.	Name of Related Party	Nature of Relationship
1	Ramesh Arjanbhai Marand	Managing Director
2	Vinay Shivji Dangar	Director
3	Gauravkumar Barot	CEO and Director
4	Raj Arjanbhai Ahir	Director
5	Bhanvi Choudhary	Company Secretary (w.e.f february 15,2025)
6	Rahul Labana	CFO
7	Gaurav Hasmukhray Shah	Previous CFO
8	Bhavna Marand	Relative of director
9	Momatos Retail Private Limited	Ramesh Marand and Vinay Dangar is Director
10	Tridhya Legal Consultant Llp	Ramesh Marand is Designated Partner
11	Inexture Solutions Llp	Partners
12	Inexture Solutions Limited	Ramesh Marand and Vinay Dangar are Directors &
13	Tridhya Innovation Llp	Ramesh Marand, vinay danger and Raj arjanbhai ahir are Designated Partners
14	Tridhya Enterprise Llp	Partners
15	Shaligram Infotech Llp	Ramesh Marand is Designated Partner
16	Tridhya Infra LLP	Raj Ahir is a partner in the firm
17	Ashapura Chinaclay Co Llp	Vinay Dangar is Designated Partner
18	Tridhya Silwatech Information Technology Co. L.L.C	Ramesh Marand is a member of the Company
19	Tridhya Tech Gmbh	Associates Entity
20	Tana IT Services Pvt Ltd	Common directors
21	Rajeshkumar Maheshvari	Director of subsidiary company (upto February 13, 2025)
22	Dimple Maheshwari	Relative of the director of subsidiary company (upto February 13, 2025)
23	Kruti Barot	Relative of director of subsidiary company
24	Amitkumar Satishbhai Prajapati	Director of subsidiary company
25	Dipali Prajapati	Relative of director of subsidiary company
26	Krish Rajeshbhai Thakkar	Director of subsidiary company
27	Rajeshbhai Premjibhai Thakkar	Director of subsidiary company
28	Nilesh Malsana	Director of subsidiary company
29	Mahipatsingh Sagar	Shareholder of subsidiary company
30	Growthsquare Solutions Pvt Ltd	Common directors of subsidiary company
31	Simranjeet Kaur	Independent Director
32	Hetal Somani	Independent Director
33	Ashutosh Chhawchharia	Independent Director
34	Inexture Solutions Inc	Ramesh Marand is Director of its holding company

(b) Details of transactions with related party during the year and balances as at the year end: **(₹ in Lakhs)**

Particulars	For the year ended March, 2026	For the year ended March, 2025
Remuneration		
Ramesh Arjanbhai Marand	-	24.00
Salary		
Gaurav Hasmukhray Shah	-	0.30
Gaurav Kumar Barot	-	32.40
Bhanvi Choudhary	1.80	2.03
Rahul Labana	10.44	8.15
Amitkumar Satishbhai Prajapati	-	4.28
Dipali Prajapati	-	1.34

Tridhya Tech Limited
CIN: L72900GJ2018PLC100733
Notes forming part of the Consolidated Financial Statements for the period ended as on 31st March, 2026
(All amounts are in ₹ lakhs, unless otherwise stated)

(₹ in Lakhs)

Particulars	For the year ended March, 2026	For the year ended March, 2025
Seating Fees		
Simranjeet Kaur	-	0.75
Hetal Somani	0.75	2.00
Ashutosh Chhawchharia	0.75	1.26
Rent Income		
Tridhya Enterprise LLP	3.00	3.00
Ashapura Chinaclay Co Llp	0.60	0.60
Expenses Reimbursement		
Ramesh Arjanbhai Marand	20.18	11.87
Vinay Shivji Dangar	1.98	0.68
Raj Ahir	0.02	1.00
Bhavna Marand	-	1.99
Rahul Labana	1.00	1.11
Web Development Expenses/Professional Fees/Other Expesnses		
Inexture Solutions Ltd	-	34.42
Shaligram Infotech Llp	-	14.43
Tana IT Services Pvt Ltd	-	14.40
Tridhya Innovation Llp	-	2.47
Sale of Services		
Tridhya Innovation Llp	-	7.43
Shaligram Infotech Llp	17.23	-
Tridhya Silwatech Information Technology Co. L.L.C	66.63	96.24
Inxeture Solutions Inc	175.70	200.70
Interest received		
Tridhya Enterprise LLP	48.55	50.19
Growthsquare Solutions Pvt Ltd	218.86	198.29
Ramesh Arjanbhai Marand	-	1.25
Loans & advances given		
Tridhya Enterprise LLP	773.15	2,461.58
Growthsquare Solutions Pvt Ltd	20.00	-
Loans & advances received back		
Tridhya Enterprise LLP	1,423.27	2,527.03
Growthsquare Solutions Pvt Ltd	43.89	-
Unsecured Loan Payment		
Ramesh Arjanbhai Marand	2,647.78	889.10
Vinay Shivji Dangar	-	351.29
	65.25	-
Unsecured Loan Taken		
Ramesh Arjanbhai Marand	1,073.41	3,648.15
Gaurav Barot	25.25	40.00
Interest expenses		
Tridhya Enterprises LLP	-	31.43
Ramesh Arjanbhai Marand	169.14	162.96

Tridhya Tech Limited
CIN: L72900GJ2018PLC100733
Notes forming part of the Consolidated Financial Statements for the period ended as on 31st March, 2026
(All amounts are in ₹ lakhs, unless otherwise stated)

(c) **Outstanding Balances**

Particulars	For the year March, 2026	For the year March, 2025
Remuneration Payable		
Ramesh Arjanbhai Marand	-	19.97
Salary Payable		
Gaurav Kumar Barot	3.93	3.93
Bhanvi Choudhary	0.12	0.12
Rahul Labana	0.86	0.70
Expenses Payable		
Ramesh Arjanbhai Marand	-	11.61
Raj Arjanbhai Ahir	-	0.02
Trade Payables		
Shaligram Infotech Llp		15.58
Tana IT Services Pvt Ltd	-	7.20
Mahipatsingh Sagar	-	6.00
Tana IT Services Pvt Ltd	10.20	-
Inexture Solutiions Limited	8.25	-
Trade Receivables		
Tridhya Silwatech Information Technology Co. L.L.C	66.63	70.03
Tridhya Innovation Llp	8.02	8.02
Tridhya Enterprise Llp	0.27	0.54
Momatos Retail Private Limited	-	0.13
Growthsquare Solutions Pvt Ltd	54.39	
Inxeture Solutions Inc	68.45	15.71
Interest Payable		
Ramesh Arjanbhai Marand	169.14	161.02
Interest Receivable		
Tridhya Enterprise LLP	-	45.01
Growthsquare Solutions Pvt Ltd	218.86	-
Unsecured loan taken		
Mahipatsingh Sagar	-	11.60
Nilesh Malsana	-	16.15
Gaurav Barot	-	40.00
Long Term Borrowing		
Ramesh Arjanbhai Marand	2,083.00	3,496.35
Tridhya Enterprise Llp	-	481.51
Loans and Advances		
Tridhya Enterprise LLP	393.07	471.40
Growthsquare Solutions Pvt Ltd	1,806.97	-

Tridhya Tech Limited
CIN: L72900GJ2018PLC100733
Notes forming part of the Consolidated Financial Statements for the period ended as on 31st March, 2026
(All amounts are in ₹ lakhs, unless otherwise stated)

31 Amount Due to Micro, Small and Medium Enterprises

Below are Micro and Small Scale Business Enterprises to whom the Company owes dues, which are outstanding for more then 45 days as at March 31st 2026: 34.16 Lakhs (previous year 31st March 2025: 33.88 Lakhs) . This information as required to be disclosed under the Micro , Small and Medium Enterprises Development Act, 2006 has been determined to the extent such parties have been identified on the basis of information available with the Company.

32 Gratuity Plan

The following table set out the status of Gratuity Plan as required by AS -15.

Company A: Tridhya Tech Limited

Reconciliation of Opening and Closing Balance of Present Value of defined benefits:

Particulars	2025-26	2024-25
Present Value of Obligation as at the beginning	86.95	115.34
Acquisition Adjustment	-	-
Transfer in/(out) obligation	-	(24.40)
Interest Cost	5.26	6.76
Past Service Cost (Vested Employees)	-	-
Past Service Cost (Un-vested Employees)	-	-
Current Service Cost	14.01	25.71
Curtailment Cos	-	-
Settlement Cost	-	-
Benefits Paid	(3.03)	(1.38)
Actuarial (Gain) / Loss on the Obligation	(39.91)	(35.09)
Present Value of Obligation as at the end	63.28	86.95
Assumptions		
Interest Rate (p.a.)	6.60%	6.55%
Salary Growth Rate (p.a.)	10% per annum	10% per annum

Company B:Contcentric IT Services Private Limited

Reconciliation of Opening and Closing Balance of Present Value of defined benefits:

Particulars	2025-26	2024-25
Present Value of Obligation as at the beginning	27.88	-
Acquisition Adjustment	-	-
Transfer in/(out) obligation	-	24.40
Interest Cost	1.68	0.80
Past Service Cost (Vested Employees)	-	-
Past Service Cost (Un-vested Employees)	-	-
Current Service Cost	6.54	7.14
Curtailment Cost	-	-
Settlement Cost	-	-
Benefits Paid	(1.53)	(0.26)
Actuarial (Gain) / Loss on the Obligation	(9.22)	(4.18)
Present Value of Obligation as at the end	25.35	27.88
Assumptions		
Interest Rate (p.a.)	6.60%	6.55%
Salary Growth Rate (p.a.)	10% per annum	10% per annum

Company C: Vedity Software Private Limited

The Company has not provided for gratuity liability.

Company D: Basilroot Technologies Private Limited

The Company has not provided for gratuity liability.

Company E: Tableflow Tech Private Limited

The Company has not provided for gratuity liability.

Company F: Codup Technologies Private Limited

The Company has not provided for gratuity liability.

Tridhya Tech Limited
CIN: L72900GJ2018PLC100733
Notes forming part of the Consolidated Financial Statements for the period ended as on 31st March, 2026
(All amounts are in ₹ lakhs, unless otherwise stated)

33 The Company is exclusively engaged in the business of Information technology services . This in the context of Accounting Standard (AS 17) "Segment Reporting", notified under the Companies (Accounting Standards) Rules, 2006, constitutes one single primary segment. The Company does not have a secondary segment. Accordingly, disclosures required under AS 17 are not applicable.

Additional Regulatory Information as per Para Y of Schedule III to Companies Act, 2013:

i. The Company does not have any immovable property (other than properties where the Company is the lessee and the lease agreements are duly executed in favour of the lessee) whose title deeds are not held in the name of the company.

ii. The Company has not revalued its Property, Plant and Equipment.

iii. The Company has not granted loans or advances in the nature of loans are granted to promoters, Directors, KMPs and the related parties (as defined under Companies Act, 2013,) either severally or jointly with any other person, that are:
(a) repayable on demand or
(b) without specifying any terms or period of repayment

iv. The Company does not have any capital work-in-progress.

v. The Company did not have any intangible assets under development as at March 31, 2026.

vi. No proceedings have been initiated or pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and the rules made thereunder.

vii. The Company has borrowings from banks or financial institutions on the basis of security of current assets and quarterly returns or statements of current assets filed by the Company with banks or financial institutions are in agreement with the books of accounts.

viii. The company is not declared as wilful defaulter by any bank or financial institution or other lender.

ix. The company does not have any transactions with companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956

x. There are no charges or satisfaction yet to be registered with Registrar of Companies beyond the statutory period.

xi. The company does not have any investments and hence, compliance with the number of layers prescribed under clause (87) of section 2 of the Act read with Companies (Restriction on number of Layers) Rules, 2017 is not applicable.

xii. Key Ratios:

Sr No	Ratios	2025-26	2024-25	Differences 2025-26 V/S 2024-25	Observations (If variance is more than 25%)
1	Current Ratio	**1.85**	**0.90**	**106.38%**	The significant decrease is due to a substantial rise in current liabilities outpacing the increase in current assets, impacting the company's short-term liquidity position.
2	Debt- Equity Ratio	**1.75**	**2.33**	**-25.10%**	The sharp increase is primarily attributable to a notable rise in total debt during the year, while the shareholders' fund remained largely stable or declined slightly.
3	Debt Service Coverage Ratio	**-0.35**	**0.18**	**-300.48%**	The decline is due to higher debt servicing obligations during the year, while earnings available to service the debt reduced marginally.
4	Return on Equity Ratio	**0.02**	**-0.08**	**-119.75%**	The increase in negative return is due to the widening of net losses in the current year compared to the previous year, against a relatively stable equity base.
5	Inventory Turnover Ratio	**NA**			NA
6	Trade Receivable Turnover Ratio	**3.63**	**3.24**	**11.77%**	
7	Trade Payable Turnover Ratio	**NA**			NA
8	Net Capital Turnover Ratio	**0.99**	**-4.00**	**-124.81%**	The drastic change stems from a shift from positive to negative working capital, driven by an increase in current liabilities, impacting the efficiency of capital utilization.
9	Net Profit Ratio	**0.02**	**-0.10**	**-124.78%**	The significant adverse movement is due to increased operating losses in the current year, despite stable revenue levels.
10	Return on capital Employed	**0.01**	**-0.06**	**-109.08%**	The steep negative change is due to losses at the EBIT level during the year, coupled with lower efficiency in employing capital.
11	Return on Investment	**NA**			NA

xiii. The Company does not have any scheme of arrangements which has been approved by the Competent Authority in terms of sections 230 to 237 of the Companies Act, 2013.

xiv. A. No funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other persons or entities, including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever ("Ultimate Beneficiaries") by or on behalf of the Company or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

B. No funds have been received by the Company from any persons or entities, including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever ("Ultimate Beneficiaries") by or on behalf of the Funding Parties or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

34 Previous year's figures have been rearranged and regrouped wherever necessary so as to make them comparable with those of the current year.

35 Party accounts, in debit/credit, are subject to confirmation, reconciliation and consequential adjustments thereof, if any.

For M A A K & Associates
Chartered Accountants
(FRN – 135024W)

CA Marmik Shah
Partner
(MRN - 133926)
Place: Ahmedabad
Date: May 27, 2026

For and on behalf of the Board of Directors
Tridhya Tech Limited

Ramesh Arjanbhai Marand
(Managing Director)
DIN: 07235447
Place: Ahmedabad
Date:

Vinay Shivji Dangar
(Director)
DIN: 07212051
Place: Ahmedabad
Date:

Rahul Labana
(Chief Financial Officer)
Place : Ahmedabad
Date : May 27, 2026