November 06, 2026

BSE Limited Phiroze Jeejeebhoy Towers Dalal Street Mumbai – 400 001 **Scrip Code: 517562** **Scrip ID: TRIGYN**	**National Stock Exchange of India Limited** Exchange Plaza Plot no. C/1, G Block Bandra Kurla Complex Bandra (East) Mumbai - 400 051 **Company Code: TRIGYN**

Dear Sir/Madam,

Subject: Newspaper Publication of the Financial Results for the Quarter and Half Year Ended September 30, 2026

Pursuant to Regulation 47 of the Securities and Exchange Board of India (Listing Obligations & Disclosure Requirements) Regulations, 2015, please find enclosed herewith copies of the Newspaper Publications of the **Unaudited Financial Results of the Company for the Quarter and Half Year Ended September 30, 2026**, which were considered, approved and taken on record by the Board of Directors at its meeting held on **November 04, 2026**, and published in the newspapers **Business Standard** and **Mumbai Mitra** on **November 06, 2026**.

Kindly take the same on record.

Thanking you,

Yours faithfully,
For Trigyn Technologies Limited

Anmol Sanjay Chaturvedi

Digitally signed by Anmol Sanjay Chaturvedi
Date: 2026.11.06 12:17:46 +05'30'

Anmol Chaturvedi
Company Secretary & Compliance Officer
Membership No.: ACS 73871

Encl: as above

Trigyn Technologies Limited
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TRIGYN TECHNOLOGIES LIMITED

Regd. Office: 27, SDF I, Seepz, Andheri (East), Mumbai - 400096
Tel: +91 22 6140 0909 • Website: www.trigyn.com • Email: ro@trigyn.com • CIN - L72200MH1986PLC039341

EXTRACT OF STATEMENT OF STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2026

(Rupees in lakhs)

Sr. No.	Particulars	Quarter ended 30 September 2026 Unaudited	Half year ended 30 September 2026 Unaudited	Quarter ended 30 September 2025 Unaudited	Year ended 31 March 2026 Audited
1	Total income from Operations	6,956.41	10,755.79	4,342.20	18,895.46
2	Net Profit / (Loss) for the period (before Tax, Exceptional and Extraordinary items) from continuing operations	701.68	507.31	127.65	2,084.97
3	Net Profit / (Loss) for the period before Tax (after Exceptional and Extraordinary items) from continuing operations	699.82	501.26	122.92	1,889.18
4	Net Profit / (Loss) for the period after Tax (after Exceptional and Extraordinary items) from continuing operations	480.39	232.41	(152.00)	566.63
5	Net Profit / (Loss) for the period before Tax (after Exceptional and Extraordinary items) from discontinuing Operations	-	-	-	-
6	Net Profit / (Loss) for the period after Tax (after Exceptional and Extraordinary items) from discontinuing Operations	-	-	-	-
7	Net Profit / (Loss) for the period after Tax (after Exceptional and Extraordinary items)	480.39	232.41	(152.00)	566.63
8	Total Comprehensive income for the period [Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	127.39	1,092.98	(263.50)	422.32
9	Equity Share Capital	3,078.57	3,078.57	3,078.57	3,078.57
10	Reserves excluding Revaluation Reserves as per balance sheet		18,768.83		17,675.85
11	Earnings Per Share (of Rs. 10/- each) ((for continuing and discontinued operations)				
	(a) Basic	1.56	0.75	(0.49)	1.84
	(b) Diluted	1.56	0.75	(0.49)	1.84

Notes:

1 The above is an extract of the detailed format of Quarterly / Half yearly / Annual Financial Results filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015. The full format of the Quarterly / Half yearly / Annual Financial Results are available on the websites of the Stock Exchange(s) viz. www.bseindia.com and www.nseindia.com and the listed entity www.trigyn.com

2 Exceptional and/or Extraordinary items adjusted in the Statement of Profit and Loss in accordance with Ind-AS Rules.

EXTRACT OF STATEMENT OF CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2026

(Rupees in lakhs)

Sr. No.	Particulars	Quarter ended 30 September 2026 Unaudited	Half year ended 30 September 2026 Unaudited	Quarter ended 30 September 2025 Unaudited	Year ended 31 March 2026 Audited
1	Total income from Operations	28,285.13	53,560.86	24,195.14	97,642.94
2	Net Profit / (Loss) for the period (before Tax, Exceptional and Extraordinary items) from continuing operations	1,714.98	2,327.22	477.80	1,539.70
3	Net Profit / (Loss) for the period before Tax (after Exceptional and Extraordinary items) from continuing operations	1,714.98	2,327.22	477.80	1,344.79
4	Net Profit / (Loss) for the period after Tax (after Exceptional and Extraordinary items) from continuing operations	1,268.93	1,608.16	530.25	234.18
5	Net Profit / (Loss) for the period before Tax (after Exceptional and Extraordinary items) from discontinuing Operations	(6.51)	3.00	(3.04)	(35.52)
6	Net Profit / (Loss) for the period after Tax (after Exceptional and Extraordinary items) from discontinuing Operations	(10.23)	(0.72)	(3.04)	(35.52)
7	Net Profit / (Loss) for the period after Tax (after Exceptional and Extraordinary items)	1,258.70	1,607.44	527.21	198.66
8	Total Comprehensive income for the period [Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	927.06	3,734.64	2,450.70	5,566.29
9	Equity Share Capital	3,078.57	3,078.57	3,078.57	3078.57
10	Reserves excluding Revaluation Reserves as per balance sheet		80,328.00		76,593.35
11	Earnings Per Share (of Rs. 10/- each) ((for continuing and discontinued operations)				
	(a) Basic	4.09	5.22	1.71	0.65
	(b) Diluted	4.09	5.22	1.71	0.65

Notes:

1 The above is an extract of the detailed format of Quarterly / Half yearly / Annual Financial Results filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015. The full format of the Quarterly / Half yearly / Annual Financial Results are available on the websites of the Stock Exchange(s) viz. www.bseindia.com and www.nseindia.com and the listed entity www.trigyn.com

2 Exceptional and/or Extraordinary items adjusted in the Statement of Profit and Loss in accordance with Ind-AS Rules.

Notes to Standalone Financials Results

1 The Unaudited financial results for the quarter and half year ended 30th September 2026 have been reviewed by the Audit Committee and approved by the Board of Directors on November 4, 2026.The financial results of the company have been prepared in accordance with Indian Accounting Standards (IND AS), the provisions of the Companies Act, 2013, and guidelines issued by the Securities and Exchange Board of India.

2 In terms of IND AS 108, the company is having a single reportable segment i.e., "Communication and information technology staffing support services".

3 The company has provided for gratuity and leave encashment expenses on proportionate as per actuarial valuation report for the year ended 31st March 2026. The Company has considered the restructured compensation of its employees effective April 1, 2026, and assessed the impact of the changes in line with the Labour Codes, draft rules, FAQs, and legal opinions obtained. The Company continues to monitor the finalisation of Central and State Rules, as well as clarifications from the Government on other aspects of the Labour Code, and will account for any further impact arising from such developments, as necessary.

4 Investments, Receivables and Loans and advances include balances in the accounts relating to overseas subsidiaries and step down overseas subsidiaries which were wound-up/liquidated/under liquidation in the earlier years and are fully provided for, are as under :

(Rupees in lakhs)

Particulars	30th Sept 2026	31st Mar 2026
Investments		
Ecapital Solutions (Bermuda) Ltd*	50,972.96	50,972.96
Debtors		
Trigyn Technologies Limited, UK*	60.09	60.09
Loans and Advances		
Trigyn Technologies Limited, UK*	20.76	20.76
eVector Inc USA*	0.27	0.27
eCapital Solutions (Mauritius) Limited*	2.09	2.09
eVector India Private Limited*	0.10	0.10

*The company has carried forward in the book of accounts the balance of the above-mentioned overseas subsidiaries which has been wound up. The company is awaiting approval from the Reserve Bank of India for writing off these balances.The process for obtaining necessary approval and permissions from the Reserve Bank of India (RBI) under FEMA regulations is in progress. In view of this, Investments, Loans & advances, and provision for doubtful debts and impairment in the value of investments are retained and other entries are given effect in the books of account which are subject to the approval of RBI. This matter is being carried forward for more than 11 years.

5 **Major Contracts of the company**

A) Implementation and Management of Cloud-Based Virtual Classroom System in Identified Schools in Andhra Pradesh

The total contract value of the Andhra Pradesh State Fibernet Limited (APSFL) project amounts to Rs. 160 Crores inclusive of GST. This comprises Rs. 80 crores for the supply of materials and installation of video conferencing equipment and the balance Rs. 80 crores towards operations and maintenance. The company has completed a major portion of the supply contract. Balance work at 59 schools, 1 District Studio and Central Studio is still pending for completion due to non-allotment of sites from APSFL.The Company has recognized revenue of Rs. 79.90 crores in respect of the supply contract up to 30th September 2026. This is in line with IND AS 115 – (Revenue from contracts with customers) accounting for contracts based on completion of the performance obligation.

Against the milestone billings done of Rs. 79.40 crores, Rs. 17.90 crores have been received and balance of Rs. 61.50 crores are outstanding for more than 7 years. The Company is also holding an inventory of Rs. 2.17 crores as on 30th September 2026.The operation and maintenance part of the contract was taken up in February 2019. The management has not booked any Quarterly Guaranteed Revenue on this part of the contract amounting to Rs. 80 crores, in view of uncertainty of collection.

Keeping in view the old outstanding of Rs. 61.50 crores being carried forward and poor collection till date, the management is of the view that their decision for not accounting unbilled revenue for AMC charges is justified and proper due to uncertainty of collection. In support of the management's stand, the company has obtained an opinion from a subject matter expert as of 31st March 2022.The management has not classified the outstanding balance as doubtful of recovery and no provision has been made towards old outstandings.However, as per the Company's policy, the company has fully provided for Expected Credit Loss (ECL) amounting to Rs. 61.50 crores as on March 31, 2026.

B) Design, Development, Implementation, Operation, and Maintenance of Smart Parking Solution at Nashik

Nashik Municipal Smart City Development Corporation Ltd (NMSCDCL) had issued a termination notice to the company on September 4, 2023 on account of dispute with the company. The company has made adequate provision for the claim raised by NMSCDCL and have contested the termination by filing for Commercial Arbitration with the Commercial Division in Nashik to seek appropriate reliefs under the Arbitration and Conciliation Act, 1996. NMSCDCL had appointed Mr. Jayant T. Nashikar as their arbitrator. Statement of Claim to be filed by TTL (Claimant) was filed on 20th August, 2025 and Statement of Defence was filed by Respondents as on 17th October, 2025. TTL has filed a petition before the High Court for removal and substitution of the appointed Arbitrator.For comprehensive details on this legal matter, please refer to Note no. 6(g).Regarding the financial performance during the quarter, we have charged a total expenditure of Rs. 25.56 lakhs in the Statement of Profit & Loss. Additionally, we have amortized an amount of Rs. 22.48 lakhs related to the capitalized portion of completed sites in the quarter.The unamortized Capital Cost carried forward in the Balance Sheet as of September 30, 2026, stands at Rs. 3.07 Crores.

C) BharatNet Project Phase III

During the previous year, Trigyn entered into a business agreement with the Consortium consisting of Panache Newage Technology Private Limited and Xentric Integrated Solutions Private Limited for execution of the BharatNet Phase III project. The order value is Rs. 101.61 Crores. The account receivable from the customer as on 30th September 2026 is Rs. 25.01 crore in respect of invoice raised in the previous year 2025-26.As per the Company's policy, the company has made an Expected Credit Loss (ECL) provision of Rs. 1.87 crores for the quarter ended September 30, 2026 and Rs. 2.95 Crores for half year ended September 30, 2026. The cumulative ECL provision made is Rs. 3.44 crores for the above outstanding.

6 **Pending legal suits**

a) Legal case filed by the company against Millennium Synergy Pvt. Ltd. and Iram Technologies Pvt. Ltd.

The company has filed a special civil suit for the recovery of the damages from the above-mentioned parties. Suit continues against Millennium Synergy Pvt. Ltd. till date. Ex-parte decree is awaited to claim damages as Millenium Synergy has not filed W.S. in the matter.The next date of Hearing is 03.12.2026.

b) Case filed by Iram Technologies Pvt. Ltd. against the company

Cheque bouncing case has been filed by Iram Technologies Pvt. Ltd. against the company in Small Causes Court, Bengaluru under Section 138 of the Negotiable Instruments Act. In lieu of the above cheque, the company had cleared the liability and had requested the complainant to return the postdated cheques. However, the complainant has proceeded in filing the case against the company under Section 138 of the Negotiable Instruments Act. The company's lawyer presented arguments and filed written statements on behalf of the company. On 9th December 2021 relying on the purchase order, the Small Causes Court, Bengaluru had asked the company to deposit 20% of the purchase order value within 60 days. The company filed an appeal with Honorable High Court of Karnataka against the above order and obtained an interim stay on the order passed by the Small Causes Court, Bengaluru. On 11th July, 2023, the Counsel of accused filed a memo. On 9th November 2023 accused was absent, EP filed. Counsel for the accused filed memo produced the internet copy of stay order from the High court website matter is stayed. The matter was stayed and was posted for hearing on 7th February 2024.On 7th February 2024, the accused was absent from the court proceedings. A memorandum was filed on this date and awaiting further orders from the court. The Company's writ petition was allowed by the High Court of Karnataka on August 29, 2026, resulting in the quashing of all criminal proceedings under Section 138. Accordingly, the matter stands disposed of and closed, with no related contingent liability or interim compensation obligation remaining.

c) Toshniwal Enterprises Control Limited (TECL)

The company and TECL entered an MOU on 24-April-2019 to work on the ONGC project. Insolvency proceeding against TECL was admitted on 22-11-2019 at NCLT – Kolkata. ONGC terminated the contract on 29-11-2019. The Company's advocate had filed an application with NCLT in September 2020. There were certain defects raised by the Registry department while scrutinizing the file. The same was duly corrected by the company's advocate and the matter was heard by the NCLT Kolkata bench on April 8, 2021. The Bench condoned the delay in submitting the claim by the company. Further, it allowed the application of the company and directed the resolution professional to verify and accept the claim on its merit. NCLT has ordered the commencement of liquidation of the Toshniwal Enterprises Control Limited on 4th April 2022 and the stakeholders were called upon to submit their claim with proof. The matter was last heard on 27.06.2022 and Counsel appearing for Liquidator submitted the preliminary report and list of stakeholders. The recent Order dated 28th August, 2025 directed the Petitioner to serve the copy of the application and granted two weeks' time to the Respondent to file its reply. The matter is pending and is expected to be listed for final hearing.

d) Suit filed against ESDS Software Solution Pvt. Ltd. by the Company

The company had filed a suit in the Bombay High Court on August 2, 2019, appealing that the above party is restrained from terminating the consortium agreement and honor their commitments under the master service agreement. The court has appointed an arbitrator in the above matter. The final award was given by the Arbitrator on 24-02-2024. ESDS was instructed to refund Rs. 75 Lacs to Trigyn after deducting the litigation cost of Rs. 12,78,900. Trigyn has filed its petition challenging Arbitration award in the High Court on May 7, 2024. The Arbitration petition is pending before Hon'ble High Court, Bombay for hearing and final number.

e) ISYX Technologies India Private Limited.

Trigyn had received a notice from District Legal Service Authority, Krishna at Machilipatnam under Commercial Courts Act 2015 for mediation on claim for Rs. 5.09 Crores Principal and Rs. 2.42 Crores as interest calculated till 28-10-2022.We had requested for four weeks' time, thereafter we have not received any communication from the authority. We had received a notice from the Special Court for Trial and Disposal of Commercial Dispute at Vijayawada, AP and the written statement on behalf of Trigyn was submitted on September 23, 2024. The hearing took place on November 4, 2024 for inspection & objections compliance. The hearing took place on 21st January, 2025 for framing of issues.

The matter was listed on 28.4.2025 to file 12A Mediation Application and Commercial Suit in Machilipatnam court against ESDS and Gumbhi as parties.Mediation Application No. G.L.No.985/2025 was filed before the Machilipatnam Court against ISYX Technologies and GUMBHI as Defendant parties. A fresh notice was issued to Trigyn and matter was listed on 27.01.2026 wherein no one appeared on behalf of the opposite parties and the Court directed issuance of a fresh notice. On 20.02.2026 the court passed an order stating that the case is a 'Non-Starter', and the matter converted into Commercial Suit. Objections raised by the Hon'ble Court- Matter listed on 31.07.2026. Registered Number pending.

Separately under the Insolvency and Bankruptcy Act, 2016, ISYX issued a demand notice on 12th September 2025 to which TTL responded on 6th October 2025. Matter was last listed on 29th April 2026 before Hon'ble NCLT, Mumbai. The NCLT Mumbai Bench, vide order dated 27.07.2026, recorded that service of notice on Trigyn Technologies Limited was complete and granted a further 7 days to file the Reply, followed by 10 days for the Applicant to file a Rejoinder. The matter is next listed on 06.11.2026 for further consideration.

f) Dispute for non-payment of amount for services provided by ESDS Software

The commercial dispute was submitted against Trigyn in Nashik, District Legal Service Authority for pre-institution mediation. Thereafter a commercial suit was filed against Trigyn in Civil Court Senior Division Nashik on 05-08-2023. First date of hearing was on 11th August 2023. The matter has been disposed on 2nd August 2024. The Hon'ble court has directed to re-register the suit as Summary Suit. Both the parties shall remain present after re-registration of the said suit.The case was re-registered as Summary Civil Suit on 7th August 2024. The court had issued summons to the Company to appear before the court. In this respect the Company has filed Vakalatnama and submission to allow the court to appear through advocate. The next date of hearing is 5th December 2026 for Evidence Part Heard.

g) Arbitration filed seeking relief on notice of termination by Nashik Municipal Smart City Development Corporation Ltd (NMSCDCL)

A termination notice was issued to Trigyn for the Smart Parking project with a demand for encashment of the Bank Guarantee of INR 1.9 crores and termination payment of Rs. 2.5 crores. Trigyn initiated arbitration proceedings before the District Court, Nashik, where an interim stay on invocation of the Bank Guarantee was granted and subsequently continued until the appointment of an Arbitrator. As Nashik Smart City did not appoint its Arbitrator, Trigyn approached the Hon'ble Bombay High Court, which appointed Shri Arun Dhavale as Sole Arbitrator. Arbitration proceedings commenced, including preliminary meetings, filing of Statement of Claim by Trigyn and Statement of Defence by the Respondents. Despite the subsisting disputes, the Respondent invoked the Bank Guarantee on 20.10.2025. Separately, Trigyn filed an application under Section 9 before the District Court, Nashik, seeking a stay on the retendering process, pursuant to which NMSCDCL has undertaken not to retender.

Pursuant to the Bombay High Court's order dated 25.08.2026 under Section 15, a three-member Arbitral Tribunal was constituted. The arbitration is currently ongoing, with TTL having filed its Statement of Claim on 16.10.2026 and NMSCDCL required to file its Statement of Defence and Counterclaim by 20.11.2026. The matter is scheduled for settlement of issues on 04.03.2027.

h) Arbitration filed seeking Ad-interim relief against TCIL's termination notice (Telecommunications Consultants India Limited)

Trigyn has received a termination notice on 23.09.2025 against which we have filed a petition was filed under Section 9 of the Arbitration and Conciliation Act seeking ad interim relief restraining TCIL from acting on its termination notice and from taking any consequential steps during the pendency of arbitration. The Court granted the ad interim relief, with the order passed on 28.11.2025. Additionally, a petition under Section 11(6) of the Act was filed for appointment of a Sole Arbitrator in terms of Clause 2.10 of the Notice Inviting Tender dated 23.09.2022. Notice was issued to the Respondents, and the matter was listed on 08.01.2026. On 26.02.2026 the Arbitrator was appointed.Arbitration commenced before Raj Kumar Sharma, sole Arbitrator and matter was listed on 14.04.2026. An order was passed to file the statement of claim. The case shall now be taken up on 16.11.2026 for filing of Reply by the Claimant to the Interim Application filed by Respondent No. 2 before the Hon'ble Arbitrator, at New Delhi.The management has evaluated all the pending legal cases in consultation with their legal counsel and they believe that they have got a good case and expect a favorable outcome in most of the above cases.

7 Other expenses for the quarter and six months ended include ECL provision of Rs. 1.82 Crores and 2.78 respectively. The cumulative ECL is Rs. 67.05 Crores.

8 The Company has received an order confirming the demand of Rs. 9.08 Crores from the GST Department for the financial years 2019–20 to 2022–23 towards disallowance of Input Tax Credit (ITC) claimed during the said period. The Company has filed an appeal before GST (Appeals) on 30th June 2026. We are waiting for the next hearing date from the GST Department.The Company believes that Department claim is assumptive in nature since we have already received favourable orders at both adjudication and appellate levels on similar issues for the years 2017-18 and 2018-19. Despite bringing the same to the attention of the adjudicating authority, the same has not been appropriately considered in the present order. Also, it is clearly contrary to the scheme of GST being a value added tax and to the scheme of SEZ Act 2005 to not burden the SEZ units with taxation.

9 The exceptional item for the quarter and six months ended 30th September 2026 represents provision for the loan given to the subsidiary Rs. 1.85 Lakhs and Rs. 6.05 Lakhs respectively.

10 A search u/s 132 of the Income Tax Act was conducted by the Income Tax department on 29th August 2018. Thereafter the notices were issued for the block assessment for the period 2014-15 to 2019-20 (7 assessment years). The company has received the assessment orders for said Block raising a fresh demand of Rs.3.14 crores. The main reason for the demand is on account of adjustments to the returned income made at the processing stage and in one case dividend distribution tax credit has not been considered by the department which has resulted in wrongful addition. There being mistakes apparent from records, the company filed appeals/rectifications wherever applicable in consultation with the company's tax advisors. Hearing is in progress.

11 Secured Loans and Working Capital Facilities

As on 30th September 2026, the Company has availed sanctioned working capital facilities of Rs.100 crore from banks, consisting of Rs.40 crore fund-based and Rs.60 crore non-fund-based Bank guarantees against 100% FD.

Utilisation under the fund-based limit was Rs. 7.51 crores & under non-fund based was Rs. 9.76 crores as of the reporting date. The Rs. 40 crore borrowing is secured by:

The Company's own immovable property valued ₹ 448.14 lakh;

• Collateral security in the form of immovable property provided by Priyaraja Electronics Limited (a promoter group entity holding 46.5%) valued at ₹ 3,265 lakh;

• A personal guarantee by Promoter Director Dr. Potluri Raja Mohan Rao; and

• Corporate guarantees provided by Priyaraja Electronics Limited and Trigyn Technologies Inc. (a 100% subsidiary of the Company).

The value of Corporate Guarantee as on date is determined at Rs.9.93 Lakhs. It has not been considered in this financial statement since the amount is not material.In addition to the above, the Company, to participate in the GeM tenders has availed Bank Guarantees towards Earnest Money Deposit (EMD) aggregating Rs. 5,94,00,000/- from Dhanlaxmi Bank Limited, against 109% Cash Collateral which was provided against the Fixed Deposits of United Telecoms Limited (UTL).

12 Investment of Trigyn in IIRM Holdings Limited is 29,15,554 shares. As on 30th September 2026, each share of IIRM Holdings Limited is valued at Rs. 118.63 per share amounting to unrealized loss on investment of Rs. 464.16 Lakhs. The same has been shown under OCI.

13 The balance of United Telecoms Limited (UTL), its associate companies & Companies in which relative of KMP / Director is interested in the books of Trigyn Technologies Limited as of 30th September 2026 is as follows:

Particulars	Amount (Rs. in lakhs)
Receivable from Promuk Hoffman International Pvt. Ltd.	70.00
Security Deposit to United Telecoms Limited for premises rented	34.55
Rental advance to United Telecoms Limited	68.21

14 Earnings per share for the interim periods are not annualised.

15 Previous quarter/period/year figures have been regrouped or reclassified, wherever necessary, to conform to the current period presentation.

Notes to Consolidated Financials Results

1 The unaudited consolidated financial results for the quarter and six months ended September 30, 2026 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 4th November 2026. The financial results of the Company have been prepared in accordance with Indian Accounting Standards (Ind AS), the provisions of the Companies Act, 2013, and the applicable guidelines issued by the Securities and Exchange Board of India.

2 In terms of Ind AS 108, the Company has a single reportable segment, namely, "Communication and information technology staffing support services".

3 The Company has provided for gratuity and leave encashment on a proportionate basis, based on the actuarial valuation report for the year ended March 31, 2026, except in the case of overseas subsidiaries, where provision has been made in accordance with applicable local laws. The Indian companies have considered the restructured compensation of their employees effective April 1, 2026 and assessed the impact of the changes in line with the Labour Codes, draft rules, FAQs and legal opinions obtained. The Company continues to monitor the finalisation of the Central and State Rules and clarifications from the Government on other aspects of the Labour Codes and will account for any further impact arising from such developments, as necessary.

4 The financial statements of subsidiaries Leading Edge Infotech Limited (LEIL) and Trigyn Technologies (India) Private Limited (TTIPL) have been prepared on a going concern basis despite their negative net worth. As of September 30, 2026, both companies are not able to meet their commitments independently and are dependent on financial support from the Holding Company. Management is taking steps to revive their businesses and is also exploring alternatives such as merger, amalgamation or liquidation. Considering the continuing support from the Holding Company, their financial statements have been prepared on a going concern basis.

5 The quarterly and six-month results of seven subsidiaries, namely Trigyn Technologies Schweiz GmbH, Switzerland (voluntary liquidation in progress, refer Note 7), Trigyn Technologies (India) Private Limited, Leading Edge Infotech Limited, Trigyn EduExpert Private Limited, Trigyn e-Governance Private Limited, Trigyn Fin-Tech Private Limited and Trigyn Healthcare Private Limited, are management certified. The quarterly and six months ended result of Trigyn Technologies Inc, USA is certified by its local Independent Auditor.

6 Other expenses for the quarter and six months ended include ECL provision of TTInc. Rs. Nil and of TTL it is Rs. 1.82 Crores and the TTnc. Nil and 2.78 for TTL respectively. The cumulative ECL is Rs. 3.19 crores for TTInc and Rs. 67.05 Crores for TTL.

7 The classification of Trigyn Technologies Schweiz GmbH (TTS), a foreign subsidiary, has been presented as a discontinued operation in accordance with Ind AS 105.

Pending Legal Cases:

8 **Legal Case filed by TTINC related to loan given to the AM Alloy Industries SDN BHD incorporated under laws of Malaysia.**

In April 2022, the Company executed an unsecured short-term loan to a nonrelated entity incorporated in Malaysia in the amount of $4 million. The note carries an annual interest rate of 5%, with principal and interest due in its entirety at the extended maturity date of April 28, 2024. As of March 31, 2024, the loan was fully reserved on the balance sheet due to non-repayment. The Company had initiated legal proceedings to recover the funds. The non related party had filed a countersuit. During 2026, the Company elected to drop the lawsuit but has the option to refile a new claim before October 28, 2028. The counter suit by the defendants was also dropped. The Company is working to recover all funds plus interest outside of court proceedings.

9 **Legal Case filed against TTIPL**

The litigation history (Including arbitrations consolations & mediations) J. Kohli & Anr. v. Ram Bhagwat & Ors. The suit was filed in May, 2002 praying inter alia for a decree of permanent injunction in favor of J. Kohli restraining the Defendants (Trigyn is Defendant No. 3 in the plaint) from infringing the copyright of the Plaintiff registered vide ROC-L/19459 and claiming damages valued at USD 129,000 (equivalent to Rs 60.63 lakhs.) In this case, the recording of evidence is complete. The Court held that the matter shall be listed for final arguments in the regular matter list on the basis of the seniority. The matter was referred to Samadhan, Delhi High Court Mediation Centre with the consent of both the parties. However, the mediation has failed, and the matter has been referred back to the court for hearing. It is currently listed at Item no. 24 before the Court of HMJ Avnish Jinghan of the Hon'ble Delhi High Court on the list of "Final Matters" for arguments. In CS (Comm.) No. 349 of 2016 pending before the Delhi High Court, an Interlocutory Application (I.A. No. 6108/2026) has been filed seeking substitution of Plaintiff No. 2 pursuant to an approved amalgamation scheme. The Delhi High Court has permitted the transferee company to continue the suit pursuant to the amalgamation, and the amended Memo of Parties has been taken on record. The matter is next listed for hearing on 10 December 2026.

The management has evaluated the pending legal matters in consultation with its legal counsel and believes that it has a good case and expects a favourable outcome.

10 Figures for the previous periods have been regrouped and reclassified, wherever necessary, to correspond with the current period's presentation.

For TRIGYN TECHNOLOGIES LIMITED
Sd/-
Bhavana Rao
Vice Chair & Executive Director
(DIN : 02326788)

Place : Bangalore
Date : November 04, 2026

TRIGYN TECHNOLOGIES LIMITED

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EXTRACT OF STATEMENT OF STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2026

(Rupees in lakhs)

Sr. No.	Particulars	Quarter ended 30 September 2026 Unaudited	Half year ended 30 September 2026 Unaudited	Quarter ended 30 September 2025 Unaudited	Year ended 31 March 2026 Audited
1	**Total income from Operations**	6,956.41	10,755.79	4,342.20	18,895.46
2	**Net Profit / (Loss) for the period (before Tax, Exceptional and Extraordinary items) from continuing operations**	701.68	507.31	127.85	2,084.97
3	**Net Profit / (Loss) for the period before Tax (after Exceptional and Extraordinary items) from continuing operations**	699.82	501.26	122.92	1,889.18
4	**Net Profit / (Loss) for the period after Tax (after Exceptional and Extraordinary items) from continuing operations**	480.39	232.41	(152.00)	566.63
5	**Net Profit / (Loss) for the period before Tax (after Exceptional and Extraordinary items) from discontinuing Operations**	-	-	-	-
6	**Net Profit / (Loss) for the period after Tax (after Exceptional and Extraordinary items) from discontinuing Operations**	-	-	-	-
7	**Net Profit / (Loss) for the period after Tax (after Exceptional and Extraordinary items)**	480.39	232.41	(152.00)	566.63
8	**Total Comprehensive income for the period [Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax)]**	127.39	1,092.98	(263.50)	422.32
9	**Equity Share Capital**	3,078.57	3,078.57	3,078.57	3,078.57
10	**Reserves excluding Revaluation Reserves as per balance sheet**		18,768.83		17,675.85
11	**Earnings Per Share (of Rs. 10/- each) ((for continuing and discontinued operations)**				
	(a) Basic	1.56	0.75	(0.49)	1.84
	(b) Diluted	1.56	0.75	(0.49)	1.84

Notes:

1 The above is an extract of the detailed format of Quarterly / Half yearly / Annual Financial Results filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015. The full format of the Quarterly / Half yearly / Annual Financial Results are available on the websites of the Stock Exchange(s) viz. www.bseindia.com and www.nseindia.com and the listed entity www.trigyn.com

2 Exceptional and/or Extraordinary items adjusted in the Statement of Profit and Loss in accordance with Ind-AS Rules.

EXTRACT OF STATEMENT OF CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2026

(Rupees in lakhs)

Sr. No.	Particulars	Quarter ended 30 September 2026 Unaudited	Half year ended 30 September 2026 Unaudited	Quarter ended 30 September 2025 Unaudited	Year ended 31 March 2026 Audited
1	**Total income from Operations**	28,285.13	53,560.86	24,195.14	97,642.94
2	**Net Profit / (Loss) for the period (before Tax, Exceptional and Extraordinary items) from continuing operations**	1,714.98	2,327.22	477.80	1,539.70
3	**Net Profit / (Loss) for the period before Tax (after Exceptional and Extraordinary items) from continuing operations**	1,714.98	2,327.22	477.80	1,344.79
4	**Net Profit / (Loss) for the period after Tax (after Exceptional and Extraordinary items) from continuing operations**	1,268.93	1,608.16	530.25	234.18
5	**Net Profit / (Loss) for the period before Tax (after Exceptional and Extraordinary items) from discontinuing Operations**	(6.51)	3.00	(3.04)	(35.52)
6	**Net Profit / (Loss) for the period after Tax (after Exceptional and Extraordinary items) from discontinuing Operations**	(10.23)	(0.72)	(3.04)	(35.52)
7	**Net Profit / (Loss) for the period after Tax (after Exceptional and Extraordinary items)**	1,258.70	1,607.44	527.21	198.66
8	**Total Comprehensive income for the period [Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax)]**	927.06	3,734.64	2,450.70	5,566.29
9	**Equity Share Capital**	3,078.57	3,078.57	3,078.57	3078.57
10	**Reserves excluding Revaluation Reserves as per balance sheet**		80,328.00		76,593.35
11	**Earnings Per Share (of Rs. 10/- each) ((for continuing and discontinued operations)**				
	(a) Basic	4.09	5.22	1.71	0.65
	(b) Diluted	4.09	5.22	1.71	0.65

Notes:

1 The above is an extract of the detailed format of Quarterly / Half yearly / Annual Financial Results filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015. The full format of the Quarterly / Half yearly / Annual Financial Results are available on the websites of the Stock Exchange(s) viz. www.bseindia.com and www.nseindia.com and the listed entity www.trigyn.com

2 Exceptional and/or Extraordinary items adjusted in the Statement of Profit and Loss in accordance with Ind-AS Rules.

Notes to Standalone Financials Results

1 The Unaudited financial results for the quarter and half year ended 30th September 2026 have been reviewed by the Audit Committee and approved by the Board of Directors on November 4, 2026.The financial results of the company have been prepared in accordance with Indian Accounting Standards (IND AS), the provisions of the Companies Act, 2013, and guidelines issued by the Securities and Exchange Board of India.

2 In terms of IND AS 108, the company is having a single reportable segment i.e., "Communication and information technology staffing support services".

3 The company has provided for gratuity and leave encashment expenses on proportionate as per actuarial valuation report for the year ended 31st March 2026. The Company has considered the restructured compensation of its employees effective April 1, 2026, and assessed the impact of the changes in line with the Labour Codes, draft rules, FAQs, and legal opinions obtained. The Company continues to monitor the finalisation of Central and State Rules, as well as clarifications from the Government on other aspects of the Labour Code, and will account for any further impact arising from such developments, as necessary.

4 Investments, Receivables and Loans and advances include balances in the accounts relating to overseas subsidiaries and step down overseas subsidiaries which were wound-up/liquidated/under liquidation in the earlier years and are fully provided for, are as under :

(Rupees in lakhs)

Particulars	30th Sept 2026	31st Mar 2026
Investments		
Ecapital Solutions (Bermuda) Ltd*	50,972.96	50,972.96
Debtors		
Trigyn Technologies Limited, UK*	60.09	60.09
Loans and Advances		
Trigyn Technologies Limited, UK*	20.76	20.76
eVector Inc USA*	0.27	0.27
eCapital Solutions (Mauritius) Limited*	2.09	2.09
eVector India Private Limited*	0.10	0.10

*The company has carried forward in the book of accounts the balance of the above-mentioned overseas subsidiaries which has been wound up. The company is awaiting approval from the Reserve Bank of India for writing off these balances.The process for obtaining necessary approval and permissions from the Reserve Bank of India (RBI) under FEMA regulations is in progress. In view of this, Investments, Loans & advances, and provision for doubtful debts and impairment in the value of investments are retained and other entries are given effect in the books of account which are subject to the approval of RBI. This matter is being carried forward for more than 11 years.

5 **Major Contracts of the company**

A) Implementation and Management of Cloud-Based Virtual Classroom System in Identified Schools in Andhra Pradesh

The total contract value of the Andhra Pradesh State Fibernet Limited (APSFL) project amounts to Rs. 160 Crores inclusive of GST. This comprises Rs. 80 crores for the supply of materials and installation of video conferencing equipment and the balance Rs. 80 crores towards operations and maintenance. The company has completed a major portion of the supply contract. Balance work at 59 schools, 1 District Studio and Central Studio is still pending for completion due to non-allotment of sites from APSFL.The Company has recognized revenue of Rs. 79.90 crores in respect of the supply contract up to 30th September 2026. This is in line with IND AS 115 – (Revenue from contracts with customers) accounting for contracts based on completion of the performance obligation.

Against the milestone billings done of Rs. 79.40 crores, Rs. 17.90 crores have been received and balance of Rs. 61.50 crores are outstanding for more than 7 years. The Company is also holding an inventory of Rs. 2.17 crores as on 30th September 2026.The operation and maintenance part of the contract was taken up in February 2019. The management has not booked any Quarterly Guaranteed Revenue on this part of the contract amounting to Rs. 80 crores, in view of uncertainty of collection.

Keeping in view the old outstanding of Rs. 61.50 crores being carried forward and poor collection till date, the management is of the view that their decision for not accounting unbilled revenue for AMC charges is justified and proper due to uncertainty of collection. In support of the management's stand, the company has obtained an opinion from a subject matter expert as of 31st March 2022.The management has not classified the outstanding balance as doubtful of recovery and no provision has been made towards old outstandings.However, as per the Company's policy, the company has fully provided for Expected Credit Loss (ECL) amounting to Rs. 61.50 crores as on March 31, 2026.

B) Design, Development, Implementation, Operation, and Maintenance of Smart Parking Solution at Nashik

Nashik Municipal Smart City Development Corporation Ltd (NMSCDCL) had issued a termination notice to the company on September 4, 2023 on account of dispute with the company. The company has made adequate provision for the claim raised by NMSCDCL and have contested the termination by filing for Commercial Arbitration with the Commercial Division in Nashik to seek appropriate reliefs under the Arbitration and Conciliation Act, 1996. NMSCDCL had appointed Mr. Jayant T. Nashikar as their arbitrator. Statement of Claim to be filed by TTL (Claimant) was filed on 20th August, 2025 and Statement of Defence was filed by Respondents as on 17th October, 2025. TTL has filed a petition before the High Court for removal and substitution of the appointed Arbitrator.For comprehensive details on this legal matter, please refer to Note no. 6(g).Regarding the financial performance during the quarter, we have charged a total expenditure of Rs. 25.56 lakhs in the Statement of Profit & Loss. Additionally, we have amortized an amount of Rs. 22.48 lakhs related to the capitalized portion of completed sites in the quarter.The unamortized Capital Cost carried forward in the Balance Sheet as of September 30, 2026, stands at Rs. 3.07 Crores.

C) BharatNet Project Phase III

During the previous year, Trigyn entered into a business agreement with the Consortium consisting of Panache Newage Technology Private Limited and Xentric Integrated Solutions Private Limited for execution of the BharatNet Phase III project. The order value is Rs. 101.61 Crores. The account receivable from the customer as on 30th September 2026 is Rs. 25.01 crore in respect of invoice raised in the previous year 2025-26.As per the Company's policy, the company has made an Expected Credit Loss (ECL) provision of Rs. 1.87 crores for the quarter ended September 30, 2026 and Rs. 2.95 Crores for half year ended September 30, 2026. The cumulative ECL provision made is Rs. 3.44 crores for the above outstanding.

6 **Pending legal suits**

a) Legal case filed by the company against Millennium Synergy Pvt. Ltd. and Iram Technologies Pvt. Ltd.

The company has filed a special civil suit for the recovery of the damages from the above-mentioned parties. Suit continues against Millennium Synergy Pvt. Ltd. till date. Ex-parte decree is awaited to claim damages as Millenium Synergy has not filed W.S. in the matter.The next date of Hearing is 03.12.2026.

b) Case filed by Iram Technologies Pvt. Ltd. against the company

Cheque bouncing case has been filed by Iram Technologies Pvt. Ltd. against the company in Small Causes Court, Bengaluru under Section 138 of the Negotiable Instruments Act. In lieu of the above cheque, the company had cleared the liability and had requested the complainant to return the postdated cheques. However, the complainant has proceeded in filing the case against the company under Section 138 of the Negotiable Instruments Act. The company's lawyer presented arguments and filed written statements on behalf of the company. On 9th December 2021 relying on the purchase order, the Small Causes Court, Bengaluru had asked the company to deposit 20% of the purchase order value within 60 days. The company filed an appeal with Honorable High Court of Karnataka against the above order and obtained an interim stay on the order passed by the Small Causes Court, Bengaluru. On 11th July, 2023, the Counsel of accused filed a memo. On 9th November 2023 accused was absent, EP filed. Counsel for the accused filed memo produced the internet copy of stay order from the High court website matter is stayed. The matter was stayed and was posted for hearing on 7th February 2024.On 7th February 2024, the accused was absent from the court proceedings. A memorandum was filed on this date and awaiting further orders from the court. The Company's writ petition was allowed by the High Court of Karnataka on August 29, 2026, resulting in the quashing of all criminal proceedings under Section 138. Accordingly, the matter stands disposed of and closed, with no related contingent liability or interim compensation obligation remaining.

c) Toshniwal Enterprises Control Limited (TECL)

The company and TECL entered an MOU on 24-April-2019 to work on the ONGC project. Insolvency proceeding against TECL was admitted on 22-11-2019 at NCLT – Kolkata. ONGC terminated the contract on 29-11-2019. The Company's advocate had filed an application with NCLT in September 2020. There were certain defects raised by the Registry department while scrutinizing the file. The same was duly corrected by the company's advocate and the matter was heard by the NCLT Kolkata bench on April 8, 2021. The Bench condoned the delay in submitting the claim by the company. Further, it allowed the application of the company and directed the resolution professional to verify and accept the claim on its merit. NCLT has ordered the commencement of liquidation of the Toshniwal Enterprises Control Limited on 4th April 2022 and the stakeholders were called upon to submit their claim with proof. The matter was last heard on 27.06.2022 and Counsel appearing for Liquidator submitted the preliminary report and list of stakeholders. The recent Order dated 28th August, 2025 directed the Petitioner to serve the copy of the application and granted two weeks' time to the Respondent to file its reply. The matter is pending and is expected to be listed for final hearing.

d) Suit filed against ESDS Software Solution Pvt. Ltd. by the Company

The company had filed a suit in the Bombay High Court on August 2, 2019, appealing that the above party is restrained from terminating the consortium agreement and honor their commitments under the master service agreement. The court has appointed an arbitrator in the above matter. The final award was given by the Arbitrator on 24-02-2024. ESDS was instructed to refund Rs. 75 Lacs to Trigyn after deducting the litigation cost of Rs. 12,78,900. Trigyn has filed its petition challenging Arbitration award in the High Court on May 7, 2024. The Arbitration petition is pending before Hon'ble High Court, Bombay for hearing and final number.

e) ISYX Technologies India Private Limited.

Trigyn had received a notice from District Legal Service Authority, Krishna at Machilipatnam under Commercial Court's Act 2015 for mediation on claim for Rs. 5.09 Crores Principal and Rs. 2.42 Crores as interest calculated till 28-10-2022.We had requested for four weeks' time, thereafter we have not received any communication from the authority. We had received a notice from the Special Court for Trial and Disposal of Commercial Dispute at Vijayawada, AP and the written statement on behalf of Trigyn was submitted on September 23, 2024. The hearing took place on November 4, 2024 for inspection & objections compliance. The hearing took place on 21st January, 2025 for framing of issues.

The matter was listed on 28.4.2025 to file 12A Mediation Application and Commercial Suit in Machilipatnam court against ESDS and Gumbhi as parties.Mediation Application No. G.L.No.985/2025 was filed before the Machilipatnam Court against ISYX Technologies and GUMBHI as Defendant parties. A fresh notice was issued to Trigyn and matter was listed on 27.01.2026 wherein no one appeared on behalf of the opposite parties and the Court directed issuance of a fresh notice. On 20.02.2026 the court passed an order stating that the case is a 'Non-Starter', and the matter converted into Commercial Suit. Objections raised by the Hon'ble Court- Matter listed on 31.07.2026. Registered Number pending.

Separately under the Insolvency and Bankruptcy Act, 2016, ISYX issued a demand notice on 12th September 2025 to which TTL responded on 6th October 2025. Matter was last listed on 29th April 2026 before Hon'ble NCLT, Mumbai. The NCLT Mumbai Bench, vide order dated 27.07.2026, recorded that service of notice on Trigyn Technologies Limited was complete and granted a further 7 days to file the Reply, followed by 10 days for the Applicant to file a Rejoinder. The matter is next listed on 06.11.2026 for further consideration.

f) Dispute for non-payment of amount for services provided by ESDS Software

The commercial dispute was submitted against Trigyn in Nashik, District Legal Service Authority for pre-institution mediation. Thereafter a commercial suit was filed against Trigyn in Civil Court Senior Division Nashik on 05-08-2023. First date of hearing was on 11th August 2023. The matter has been disposed on 2nd August 2024. The Hon'ble court has directed to re-register the suit as Summary Suit. Both the parties shall remain present after re-registration of the said suit.The case was re-registered as Summary Civil Suit on 7th August 2024. The court had issued summons to the Company to appear before the court. In this respect the Company has filed Vakalatnama and submission to allow the court to appear through advocate. The next date of hearing is 5th December 2026 for Evidence Part Heard.

g) Arbitration filed seeking relief on notice of termination by Nashik Municipal Smart City Development Corporation Ltd (NMSCDCL)

A termination notice was issued to Trigyn for the Smart Parking project with a demand for encashment of the Bank Guarantee of INR 1.9 crores and termination payment of Rs. 2.5 crores. Trigyn initiated arbitration proceedings before the District Court, Nashik, where an interim stay on invocation of the Bank Guarantee was granted and subsequently continued until the appointment of an Arbitrator. As Nashik Smart City did not appoint its Arbitrator, Trigyn approached the Hon'ble Bombay High Court, which appointed Shri Arun Dhavale as Sole Arbitrator. Arbitration proceedings commenced, including preliminary meetings, filing of Statement of Claim by Trigyn and Statement of Defence by the Respondents. Despite the subsisting disputes, the Respondent invoked the Bank Guarantee on 20.10.2025. Separately, Trigyn filed an application under Section 9 before the District Court, Nashik, seeking a stay on the retendering process, pursuant to which NMSCDCL has undertaken not to retender.

Pursuant to the Bombay High Court's order dated 25.08.2026 under Section 15, a three-member Arbitral Tribunal was constituted. The arbitration is currently ongoing, with TTL having filed its Statement of Claim on 16.10.2026 and NMSCDCL required to file its Statement of Defence and Counterclaim by 20.11.2026. The matter is scheduled for settlement of issues on 04.03.2027.

h) Arbitration filed seeking Ad-interim relief against TCIL's termination notice (Telecommunications Consultants India Limited)

Trigyn has received a termination notice on 23.09.2025 against which we have filed a petition was filed under Section 9 of the Arbitration and Conciliation Act seeking ad interim relief restraining TCIL from acting on its termination notice and from taking any consequential steps during the pendency of arbitration. The Court granted the ad interim relief, with the order passed on 28.11.2025. Additionally, a petition under Section 11(6) of the Act was filed for appointment of a Sole Arbitrator in terms of Clause 2.10 of the Notice Inviting Tender dated 23.09.2022. Notice was issued to the Respondents, and the matter was listed on 08.01.2026. On 26.02.2026 the Arbitrator was appointed.Arbitration commenced before Raj Kumar Sharma, sole Arbitrator and matter was listed on 14.04.2026. An order was passed to file the statement of claim. The case shall now be taken up on 16.11.2026 for filing of Reply by the Claimant to the Interim Application filed by Respondent No. 2 before the Hon'ble Arbitrator, at New Delhi.The management has evaluated all the pending legal cases in consultation with their legal counsel and they believe that they have got a good case and expect a favorable outcome in most of the above cases.

7 Other expenses for the quarter and six months ended include ECL provision of Rs. 1.82 Crores and 2.78 respectively. The cumulative ECL is Rs. 67.05 Crores.

8 The Company has received an order confirming the demand of Rs. 9.08 Crores from the GST Department for the financial years 2019–20 to 2022–23 towards disallowance of Input Tax Credit (ITC) claimed during the said period. The Company has filed an appeal before GST (Appeals) on 30th June 2026. We are waiting for the next hearing date from the GST Department.The Company believes that Department claim is assumptive in nature since we have already received favourable orders at both adjudication and appellate levels on similar issues for the years 2017-18 and 2018-19. Despite bringing the same to the attention of the adjudicating authority, the same has not been appropriately considered in the present order. Also, it is clearly contrary to the scheme of GST being a value added tax and to the scheme of SEZ Act 2005 to not burden the SEZ units with taxation.

9 The exceptional item for the quarter and six months ended 30th September 2026 represents provision for the loan given to the subsidiary Rs. 1.85 Lakhs and Rs. 6.05 Lakhs respectively.

10 A search u/s 132 of the Income Tax Act was conducted by the Income Tax department on 29th August 2018. Thereafter the notices were issued for the block assessment for the period 2014-15 to 2019-20 (7 assessment years). The company has received the assessment orders for said Block raising a fresh demand of Rs.3.14 crores. The main reason for the demand is on account of adjustments to the returned income made at the processing stage and in one case dividend distribution tax credit has not been considered by the department which has resulted in wrongful addition. There being mistakes apparent from records, the company filed appeals/rectifications wherever applicable in consultation with the company's tax advisors. Hearing is in progress.

11 Secured Loans and Working Capital Facilities

As on 30th September 2026, the Company has availed sanctioned working capital facilities of Rs.100 crore from banks, consisting of Rs.40 crore fund-based and Rs.60 crore non-fund-based Bank guarantees against 100% FD.

Utilisation under the fund-based limit was Rs. 7.51 crores & under non-fund based was Rs. 9.76 crores as of the reporting date. The Rs. 40 crore borrowing is secured by:

The Company's own immovable property valued ₹ 448.14 lakh;

- Collateral security in the form of immovable property provided by Priyaraja Electronics Limited (a promoter group entity holding 46.5%) valued at ₹ 3,265 lakh;
- A personal guarantee by Promoter Director Dr. Potluri Raja Mohan Rao; and
- Corporate guarantees provided by Priyaraja Electronics Limited and Trigyn Technologies Inc. (a 100% subsidiary of the Company).

The value of Corporate Guarantee as on date is determined at Rs.9.93 Lakhs. It has not been considered in this financial statement since the amount is not material.In addition to the above, the Company, to participate in the GeM tenders has availed Bank Guarantees towards Earnest Money Deposit (EMD) aggregating Rs. 5,94,00,000/- from Dhanlaxmi Bank Limited, against 109% Cash Collateral which was provided against the Fixed Deposits of United Telecoms Limited (UTL).

12 Investment of Trigyn in IRM Holdings Limited is 29,15,554 shares. As on 30th September 2026, each share of IRM Holdings Limited is valued at Rs. 118.63 per share amounting to unrealized loss on investment of Rs. 464.16 Lakhs. The same has been shown under OCI.

13 The balance of United Telecoms Limited (UTL), its associate companies & Companies in which relative of KMP / Director is interested in the books of Trigyn Technologies Limited as of 30th September 2026 is as follows:

Particulars	Amount (Rs. in lakhs)
Receivable from Promuk Hoffman International Pvt. Ltd.	70.00
Security Deposit to United Telecoms Limited for premises rented	34.55
Rental advance to United Telecoms Limited	68.21

14 Earnings per share for the interim periods are not annualised.

15 Previous quarter/period/year figures have been regrouped or reclassified, wherever necessary, to conform to the current period presentation.

Notes to Consolidated Financials Results

1 The unaudited consolidated financial results for the quarter and six months ended September 30, 2026 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 4th November 2026. The financial results of the Company have been prepared in accordance with Indian Accounting Standards (Ind AS), the provisions of the Companies Act, 2013, and the applicable guidelines issued by the Securities and Exchange Board of India.

2 In terms of Ind AS 108, the Company has a single reportable segment, namely, "Communication and information technology staffing support services".

3 The Company has provided for gratuity and leave encashment on a proportionate basis, based on the actuarial valuation report for the year ended March 31, 2026, except in the case of overseas subsidiaries, where provision has been made in accordance with applicable local laws. The Indian companies have considered the restructured compensation of their employees effective April 1, 2026 and assessed the impact of the changes in line with the Labour Codes, draft rules, FAQs and legal opinions obtained. The Company continues to monitor the finalisation of the Central and State Rules and clarifications from the Government on other aspects of the Labour Codes and will account for any further impact arising from such developments, as necessary.

4 The financial statements of subsidiaries Leading Edge Infotech Limited (LEIL) and Trigyn Technologies (India) Private Limited (TTIPL) have been prepared on a going concern basis despite their negative net worth. As of September 30, 2026, both companies are not able to meet their commitments independently and are dependent on financial support from the Holding Company. Management is taking steps to revive their businesses and is also exploring alternatives such as merger, amalgamation or liquidation. Considering the continuing support from the Holding Company, their financial statements have been prepared on a going concern basis.

5 The quarterly and six-month results of seven subsidiaries, namely Trigyn Technologies Schweiz GmbH, Switzerland (voluntary liquidation in progress, refer Note 7), Trigyn Technologies (India) Private Limited, Leading Edge Infotech Limited, Trigyn EduExpert Private Limited, Trigyn e-Governance Private Limited, Trigyn Fin-Tech Private Limited and Trigyn Healthcare Private Limited, are management certified. The quarterly and six months ended result of Trigyn Technologies Inc, USA is certified by its local Independent Auditor.

6 Other expenses for the quarter and six months ended include ECL provision of TTInc. Rs. Nil and of TTL it is Rs. 1.82 Crores and the TTnc. Nil and 2.78 for TTL respectively. The cumulative ECL is Rs. 3.19 crores for TTInc and Rs. 67.05 Crores for TTL.

7 The classification of Trigyn Technologies Schweiz GmbH (TTS), a foreign subsidiary, has been presented as a discontinued operation in accordance with Ind AS 105.

Pending Legal Cases:

8 **Legal Case filed by TTINC related to loan given to the AM Alloy Industries SDN BHD incorporated under laws of Malaysia.**

In April 2022, the Company executed an unsecured short-term loan to a nonrelated entity incorporated in Malaysia in the amount of $4 million. The note carries an annual interest rate of 5%, with principal and interest due in its entirety at the extended maturity date of April 28, 2024. As of March 31, 2024, the loan was fully reserved on the balance sheet due to non-repayment. The Company had initiated legal proceedings to recover the funds. The non related party had filed a countersuit. During 2026, the Company elected to drop the lawsuit but has the option to refile a new claim before October 28, 2028. The counter suit by the defendants was also dropped. The Company is working to recover all funds plus interest outside of court proceedings.

9 **Legal Case filed against TTIPL**

The litigation history (including arbitrations consolations & mediations) J. Kohli & Anr. v. Ram Bhagwat & Ors. The suit was filed in May, 2002 praying inter alia for a decree of permanent injunction in favor of J. Kohli restraining the Defendants (Trigyn is Defendant No. 3 in the plaint) from infringing the copyright of the Plaintiff registered vide ROC-L/19459 and claiming damages valued at USD 129,000 (equivalent to Rs 60.63 lakhs.) In this case, the recording of evidence is complete. The Court held that the matter shall be listed for final arguments in the regular matter list on the basis of the seniority. The matter was referred to Samadhan, Delhi High Court Mediation Centre with the consent of both the parties. However, the mediation has failed, and the matter has been referred back to the court for hearing. It is currently listed at Item no. 24 before the Court of HMJ Avnish Jinghan of the Hon'ble Delhi High Court on the list of "Final Matters" for arguments. In CS (Comm.) No. 349 of 2016 pending before the Delhi High Court, an Interlocutory Application (I.A. No. 6108/2026) has been filed seeking substitution of Plaintiff No. 2 pursuant to an approved amalgamation scheme. The Delhi High Court has permitted the transferee company to continue the suit pursuant to the amalgamation, and the amended Memo of Parties has been taken on record. The matter is next listed for hearing on 10 December 2026. The management has evaluated the pending legal matters in consultation with its legal counsel and believes that it has a good case and expects a favourable outcome.

10 Figures for the previous periods have been regrouped and reclassified, wherever necessary, to correspond with the current period's presentation.

For TRIGYN TECHNOLOGIES LIMITED
Sd/-
Bhavana Rao
Vice Chair & Executive Director
(DIN : 02326788)

Place : Bangalore
Date : November 04, 2026