

Goyal Suresh & Associates

Chartered Accountants



#601, RR-5, Omaxe Royal Residency,
Pakhawal Road, Ludhiana-142022
Mobile : +91-98555-98829
E-mail: goel9200@gmail.com

Ref. No.....

Dated.....

INDEPENDENT AUDITOR'S REPORT

To the Members of Trident Home Textiles Limited
Report on the Audit of Standalone Financial Statements

Opinion

We have audited the accompanying Standalone Financial Statements of Trident Home Textiles Limited ("the Company"), which comprise the Balance Sheet as at March 31, 2025, the Statement of Profit and Loss, the Statement of Cash Flow and the Statement of Changes in Equity for the year ended on that date and notes to the Standalone Financial Statements including a summary of material accounting policies and other explanatory information (hereinafter referred to as the "Standalone Financial Statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Standalone Financial Statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view, in conformity with the Indian Accounting Standards prescribed under section 133 of the Act, ("Ind AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2025, its profit and its cash flows and the changes in equity for the year ended on that date.

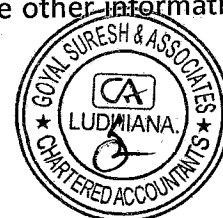
Basis for Opinion

We conducted our audit of the Standalone Financial Statements in accordance with the Standards on Auditing ("SA"s) specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with ethical requirements that are relevant to our audit of the Standalone 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 Standalone Financial Statements.

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 including Annexure to Board's Report, but does not include the Standalone Financial Statements and our auditor's report thereon.

Our opinion on the Standalone Financial Statements does not cover the other information and we do not express any form of assurance conclusion thereon.



In connection with our audit of the Standalone Financial Statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the Standalone Financial Statements or our knowledge obtained 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 Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these Standalone Financial Statements that give a true and fair view of the financial position, financial performance, cash flows and changes in equity of the Company in accordance with the accounting principles generally accepted in India, including Ind AS specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate 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 and Board of Directors are 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 Board of Directors 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 Responsibilities for the Audit of the Standalone Financial Statements

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

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

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



- Obtain an understanding of internal 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 to expressing our opinion on whether the Company has adequate internal financial controls with reference to Standalone Financial Statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management and Board of Directors.
- Conclude on the appropriateness of management and Board of Directors' 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 financial 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 the Companies (Auditor's Report) Order, 2020 ('the Order'), issued by the Central Government in terms of section 143 (11) of the Act, we give in Annexure A, a statement on the matters specified in paragraphs 3 and 4 of the Order.

2. 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 Company so far as it appears from our examination of those books.



c) the Balance Sheet, the Statement of Profit and Loss, the Statement of Cash Flows and the Statement of Changes in Equity dealt with by this Report are in agreement with the books of account.

d) in our opinion, the aforesaid Standalone Financial Statements comply with the Ind AS specified under Section 133 of the Act.

e) on the basis of the written representations received from the directors as on March 31, 2025, taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2025, from being appointed as a director in terms of Section 164(2) of the Act.

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

g) with respect to 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 information and according to the explanations given us, during the year, the Company has not paid any remuneration to its director.

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

i) The Company did not have any pending litigations which would impact its financial position in its Standalone Financial Statements.

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

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

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

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

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

v) No dividend has been declared or paid during the year by the Company.



vi) Based on our examination, which included test checks, the Company has used accounting software system for maintaining its books of account for the year ended March 31, 2025 which has 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 system. Further, during the course of our audit we did not come across any instance of the audit trail feature being tempered with.

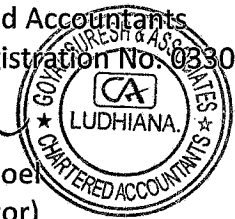
Place: Ludhiana

Date: May 13, 2025

For Goyal Suresh & Associates.

Chartered Accountants

Firm Registration No. 083057N



Suresh Goel
(Proprietor)

Membership No. 088996

UDIN: 25080996BMGGV96581

The Annexure A to the Independent Auditors' Report

(Referred to in paragraph 1 under 'Report on Other Legal and Regulatory Requirements' section of our report to the Members of Trident Home Textiles Limited of even date)

(i)(a) A. The Company does not have any Property, Plant and Equipment. Accordingly, the clause 3(i)(a)(A) of the Order is not applicable, hence not commented upon.

B. The Company does not have any intangible assets. Hence, reporting under clause 3(i)(a)(B) of the Order is not applicable.

(i)(b) The Company does not have any Property, Plant and Equipment including the Right of Use Assets. Accordingly, physical verification related to Property, Plant and Equipment including the right of use assets as per clause 3(i)(b) of the Order is not applicable, hence not commented upon.

(c) The Company does not have any immovable property. Hence, reporting under clause 3(i)(c) of the Order is not applicable.

(d) The Company does not have any Property, Plant and Equipment including the Right of Use Assets or intangible assets. Hence, reporting under clause 3(i)(d) of the Order is not applicable.

(e) According to the information and explanation given to us and on the basis of our examination of the records of the Company, no proceedings have been initiated during the year or are pending against the Company as at March 31, 2025 for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (as amended in 2016) and rules made thereunder.

(ii)(a) The company does not have any inventories as on March 31, 2025, and hence reporting under clause 3(ii)(a) of the Order is not applicable.

(b) The Company has not been sanctioned working capital limits in excess of five crores rupees, in aggregate, at any points of time during the year, from banks or financial institutions on the basis of security of current assets and hence reporting under clause 3(ii)(b) of the Order is not applicable.

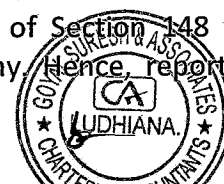
(iii) (a) The Company has not provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties during the year, and hence sub-clauses iii (a), (c), (d), (e), (f) under clause (iii) of the Order are not applicable.

(b) According to the information and explanations given to us and the basis of our examination of the records of the Company, the Company has not made any investments during the year hence reporting under clause 3(iii)(b) of the Order is not applicable

(iv) According to the information and explanations given to us and the basis of our examination of the records of the Company, the Company has not provided any guarantee or security or granted any loans nor made any investment during the year, hence the provisions of Sections 185 and 186 of the Companies Act, 2013 is not applicable.

(v) According to the information and explanations given to us, the Company has not accepted any deposits or amounts which are deemed to be deposits. Hence, reporting under clause 3(v) of the Order is not applicable.

(vi) According to the information and explanations given to us, the maintenance of cost records of has not been specified by the Central Government under sub-section (1) of Section 148 the Companies Act 2013 for the business activities carried out by the Company. Hence, reporting under clause 3(vi) of the Order is not applicable to the Company.



(vii) (a) In our opinion, the Company has generally been regular in depositing undisputed statutory dues, including Provident Fund, Income Tax, Goods and Service Tax and other material statutory dues applicable to it with the appropriate authorities.

There were no undisputed amounts payable in respect of Provident Fund, Income Tax, Goods and Service Tax and other material statutory dues in arrears as on March 31, 2025 for a period of more than six months from the date they became payable.

(b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, there are no statutory dues relating to Provident Fund, Income-Tax, Goods and Service Tax and other material statutory dues which have not been deposited as at March 31, 2025 on account of any dispute.

(viii) According to the information and explanations given to us and on the basis of our examination of the records of the Company, there were no transactions relating to previously unrecorded income that have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961.

(ix) According to the information and explanations given to us and on the basis of our examination of the records,

(a) The Company has not taken any loans or other borrowings from any lender. Hence, reporting under clause 3(ix)(a) of the Order is not applicable.

(b) The Company has not been declared wilful defaulter by any bank or financial institution or government or any government authority.

(c) The Company has not taken any term loan during the year and there are no outstanding terms loans at the beginning of the year and hence, reporting under clause 3 (ix)(c) of the Order is not applicable.

(d) On an overall examination of the financial statements of the Company, funds raised on short-term basis have, prima facie, not been used during the year for long-term purposes by the Company.

(e) On an overall examination of the financial statements of the Company, the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates.

(f) The Company has not raised any loans during the year and hence reporting on clause 3(ix)(f) of the Order is not applicable.

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

(b) 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 3(x)(b) of the Order is not applicable.

(xi)(a) Based on examination of the books and records of the Company and according to the information and explanations given to us, no fraud by the Company and no material fraud on the Company has been noticed or reported during the year.



(b) No report under sub-section (12) of section 143 of the Companies Act has been filed by the Auditors in Form ADT-4 as prescribed under rule 13 of the Companies (Audit and Auditors) Rules 2014 with the Central Government during the year and up to the date of this report.

(c) Based on our audit procedure performed and according to the information and explanations given to us, no whistle blower complaints were received by the Company during the year and hence reporting under clause 3(xi)(c) of the Order is not applicable to the Company.

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

xiii) In our opinion and according to the information and explanations given to us, the Company is in compliance with section 177 and 188 of the Companies Act 2013, with respect to applicable transactions with the related parties and the detail of related party transactions have been disclosed in the Standalone Financial Statements as required by the applicable accounting standards.

(xiv) Accordingly, to the information and explanations given to us and on the basis of our examination of the records of the Company, the provisions of Section 138 of the Act, related to appointment of internal auditor, is not applicable to the Company. Hence reporting under clause 3(xiv) of the Order is not applicable.

(xv) In our opinion, during the year the Company has not entered in to any non-cash transactions with its Directors or persons connected with its directors and hence provisions of Section 192 of the Companies Act, 2013 are not applicable.

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

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

(d) According to information and explanation given to us, there is no Core Investment Company within the group (as defined in the Core Investment Companies (Reserve Bank) Directions, 2016) and accordingly reporting under clause 3(xvi)(d) of the Order is not applicable.

(xvii) The Company has not incurred cash losses during the financial year covered by our audit but it had incurred cash loss of Rs. 19.51 Lakhs in the immediately preceding financial year.

(xviii) There has been no resignation of the statutory auditors of the Company during the year.

(xix) According to information and explanation given to us and on the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements, our knowledge of the Board of Directors 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 year 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 year of one year from the balance sheet date, will get discharged by the Company as and when they fall due.



(xx) The requirements as stipulated by the provisions of Section 135, relating to Corporate Social Responsibility, are not applicable to the Company and hence reporting under clause 3(xx) of the Order is not applicable.

Place: Ludhiana

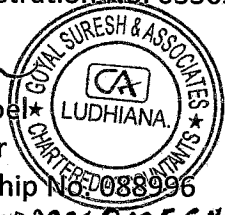
Date: May 13, 2025

For Goyal Suresh & Associates
Chartered Accountants
Firm Registration No. 033057N

8716
Suresh Goyal
Proprietor

Membership No. 088996

UDIN: 25008996BM5G4G6581



ANNEXURE B to Independent Auditor's Report

(Referred to in paragraph 2 (f) under "Report on Other Legal and Regulatory Requirements" section of our report to the Members of Trident Home Textiles Limited of even date.

Report on the Internal Financial Controls with reference to Standalone Financial Statements under Clause (i) of sub-section 3 of Section 143 of the Companies Act, 2013 ('the Act')

We have audited the internal financial controls with reference to Standalone Financial Statements of Trident Home Textiles Limited (the "Company") as of March 31, 2025 in conjunction with our audit of the Standalone Financial Statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls with reference to Standalone Financial Statements 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 (ICAI). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to the company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Act.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls with reference to Standalone Financial Statements based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the 'Guidance Note') issued by the Institute of Chartered Accountants of India and the Standards on Auditing prescribed under Section 143(10) of the Act, to the extent applicable to an audit of internal financial controls. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting 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 with reference to Standalone Financial Statements and their reporting effectiveness. Our audit of internal financial controls with reference to Standalone Financial Statements included obtaining an understanding of internal financial controls with reference to Standalone Financial Statements, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risk 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 with reference to Standalone Financial Statements.

Meaning of Internal Financial Controls with reference to Standalone Financial Statements

A company's internal financial control with reference to Standalone Financial Statements is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of Standalone Financial Statements for external purposes in accordance with generally accepted accounting principles. A Company's internal financial with reference to



Standalone Financial Statements includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company, (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of Standalone Financial Statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of the management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or, disposition of the company's assets that could have a material effect on the Standalone Financial Statements .

Inherent Limitations of Internal Financial Controls with reference to Standalone Financial Statements

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 may not be detected. Also, projections of any evaluation of the internal financial controls with reference to Standalone Financial Statements to future Years are subject to the risk that the internal financial control with reference to Standalone Financial Statements may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

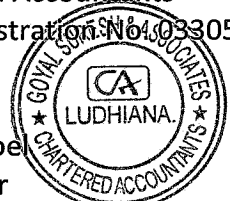
Opinion

In our opinion, 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 with reference to Standalone Financial Statements and such internal financial controls with reference to Standalone Financial Statements were operating effectively as at March 31, 2025, based on the criteria for internal financial control with reference to Standalone Financial Statements 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 ICAI.

Place: Ludhiana
Date: May 13, 2025

For Goyal Suresh & Associates
Chartered Accountants
Firm Registration No. 033057N


Suresh Goyal
Proprietor
Membership No. 088996
UDIN: 25080996B944V56581



TRIDENT HOME TEXTILES LIMITED
BALANCE SHEET AS AT MARCH 31, 2025

PARTICULARS	Note No.	As at March 31, 2025 ₹ In Lakhs	As at March 31, 2024 ₹ In Lakhs
A ASSETS			
1 Non Current Assets			
a) Financial assets			
i) Non-Current Investments	3	-	8.28
2 Current Assets			
a) Financial assets			
i) Trade Receivables	4	27.12	72.87
ii) Cash and Cash Equivalents	5	288.07	9.20
iii) Other Financial Assets	6	42.65	12.87
b) Other Current Assets	7	21.54	48.47
Total		379.37	151.69
B EQUITY AND LIABILITIES			
1 Equity			
a) Equity Share Capital	8	105.00	55.00
b) Other equity	9	189.36	(21.44)
2 LIABILITIES			
Current liabilities			
a) Financial Liabilities			
i) Trade Payables	10		
a) Total outstanding dues of micro enterprise and small enterprise; and		11.39	8.65
b) Total outstanding dues of creditors other than micro enterprise and small enterprise		28.46	77.98
b) Other Current Liabilities	11	45.16	31.50
Total		379.37	151.69

Notes referred to above form an integral part of the Financial Statement 1 to 28

As per our report of even date

For Goyal Suresh & Associates

Chartered Accountants


Firm's registration No. 033057N

For and on behalf of the Board


Suresh Goel
Proprietor
Membership No. 088996
UDIN: 25080996 BM44V4 6581




MOHIT SONI
(Director)
DIN : 09811678


RAHUL SHARMA
(Director)
DIN : 10651901

Place : Ludhiana

Date : May 13, 2025

TRIDENT HOME TEXTILES LIMITED
STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED MARCH 31, 2025

PARTICULARS	Note No.	For the Year ended March 31, 2025 ₹ In Lakhs	For the year ended March 31, 2024 ₹ In Lakhs
I Revenue from operations	12	28.79	79.88
II Other income	13	66.05	15.87
III Total Revenue (I + II)		94.84	95.75
IV Expenses:			
Purchases Of Stock In Trade	14	25.89	72.09
Finance Cost	15	0.58	0.50
Other expenses	16	100.02	42.65
Total Expenses		126.49	115.24
Profit before exceptional item & tax (III - IV)		(31.66)	
V Exceptional Item	17	281.61	-
VI Profit before tax (IV - V)		249.95	(19.51)
VII Tax expenses:			
Current tax		39.15	-
Deferred Tax		-	-
VIII Profit / (Loss) for the year from continuing operations (VI - VII)		210.80	(19.51)
IX Earlier Year short/(excess) provision		-	-
X Profit / (Loss) for the year (VIII + IX)		210.80	(19.51)
Profit/ (Loss) for the year			
Other Comprehensive Income			
A. Items that will not be reclassified to profit or loss			
-Remeasurements of the defined benefits plans (net of taxes)		-	-
Income tax relating to items that will not be reclassified to profit or loss			
B. Equity Instrument Through Other Comprihensive Income		-	-
Total Comprehensive Income for the year		210.80	(19.51)
XI Earnings per equity share:	22		
Basic		20.08	(3.55)
Diluted		20.08	(3.55)


Notes referred to above form an integral part of the Financial Statement 1 to 28

As per our report of even date

For Goyal Suresh & Associates

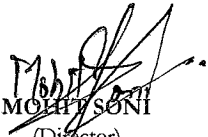
Chartered Accountants


Firm's registration No. 088996


Suresh Goel
Proprietor
Membership No. 088996
UDIN: **25080996 BM 99 V 9 6581**



For and on behalf of the Board


MOHIT SONI
(Director)
DIN : 09811678


RAHUL SHARMA
(Director)
DIN : 10651901

Place : Ludhiana

Date : May 13, 2025

TRIDENT HOME TEXTILES LIMITED
CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2025

PARTICULARS	For the year ended March 31, 2025 ₹ In Lakhs	For the year ended March 31, 2024 ₹ In Lakhs
I CASH FLOW FROM OPERATING ACTIVITIES		
Profit/ (Loss) before Tax	210.80	(19.51)
Adjustment for:		
Fair value (Gain)/ Loss on non-current investments	(265.28)	
Interest Income	(2.31)	(0.35)
Operating Profit before Working Capital	(56.78)	(19.86)
Change in Working Capital		
Adjustment for (Increase)/ Decrease in operating assets:		
Trade Receivables	45.75	(72.87)
Other Current Financial Assets	(29.78)	(12.77)
Other Current Assets	26.94	(48.46)
Adjustment for Increase/ (Decrease) in operating Liabilities:		
Trade Payables	(46.78)	85.59
Other Current Liabilities	13.66	31.50
Cash Generated from Operations (A)	(47.00)	(36.87)
II CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of non current investments	(13.69)	(4.48)
Proceeds from sale of investment	287.25	0.35
Interest Income	2.31	
Net cash (used) in investing activities (B)	275.86	(4.13)
III CASH FLOW FROM FINANCING ACTIVITIES		
Issue of share Capital	50.00	50.00
Net cash (used) in financing activities (C)	50.00	50.00
Net (decrease)/increase in cash and cash equivalents (A+B+C)	278.87	9.00
Cash and cash equivalents at the beginning of the year	9.20	0.20
Cash and cash equivalents at the end of the year*	288.07	9.20
*Comprises:		
Balance with Bank:		
- In Current Account	2.78	3.60
- fixed deposited in Bank	285.30	5.60
	288.07	9.20

Notes referred to above form an integral part of the Financial Statement 1 to 28

As per our report of even date

For Goyal Suresh & Associates

Chartered Accountants

Firm's registration No. 033057N

Suresh Goel

Proprietor

Membership No. 088996

UDIN: 25080996BM69V46501



For and on behalf of the Board

MOHIT SONI

(Director)

DIN : 09811678

RAHUL SHARMA

(Director)

DIN : 10651901

Place : Ludhiana

Date : May 13, 2025

TRIDENT HOME TEXTILES LIMITED

STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED MARCH 31, 2025
A. EQUITY SHARE CAPITAL

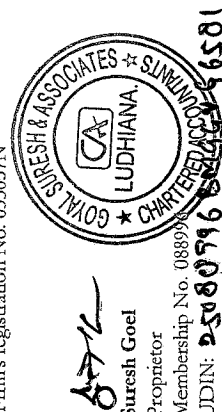
Particulars	No of Shares	Amount
As at 1 April 2023	50,000	5.00
Changes in equity share capital during the year		50.00
As at 1 April 2024	5,50,000	55.00
Changes in equity share capital during the year	5,00,000	50.00
As at March 31, 2025	10,50,000	105.00

B. OTHER EQUITY

Particulars	Share application money pending allotment	Equity component of compound financial instruments	Reserves & Surplus			Investments through other comprehensive income	Equity instruments through other comprehensive income	Effective portion of Cash Flow Hedges	Other comprehensive income			Money received against share warrant	Total
			Capital Redemption reserve	Securities premium	Retained Earnings				Revaluation on surplus	Exchange differences on translating the financial statements of a foreign operation	Other items of other comprehensive income		
Balance as at March 31, 2023	-	-	-	-	(1.93)	-	6.21	-	-	-	-	-	4.28
Profit/(Loss) during the year	-	-	-	-	(19.51)	-	(6.21)	-	-	-	-	-	(25.72)
Total Comprehensive Income for the year	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividend Paid	-	-	-	-	-	-	-	-	-	-	-	-	-
Balance as at March 31, 2024	-	-	-	-	(21.44)	-	-	-	-	-	-	-	-
Profit/(Loss) during the year	-	-	-	-	210.80	-	-	-	-	-	-	-	(21.44)
Total Comprehensive Income for the year	-	-	-	-	-	-	-	-	-	-	-	-	210.80
Dividend Paid	-	-	-	-	-	-	-	-	-	-	-	-	-
Balance as at March 31, 2025	-	-	-	-	189.36	-	-	-	-	-	-	-	189.36

As per our report of even date

For Goyal Suresh & Associates
Chartered Accountants
Firm's registration No. 033057N



Suresh Goel
Proprietor
Membership No. 088998
UDIN: 25080796

Place : Ludhiana
Date : May 13, 2025

For and on behalf of the Board

Mohit Soni
MOHIT SONI
(Director)
DIN : 09811678

Rahul Sharma
RAHUL SHARMA
(Director)
DIN : 10651901

TRIDENT HOME TEXTILES LIMITED
Notes To The Financial Statement

NOTE - 1 CORPORATE INFORMATION

TRIDENT HOME TEXTILES LIMITED ("The Company") is a Public Limited company domiciled in India and incorporated under the provisions of the Companies Act, 1956 on 18.01.2011. Its shares are not listed on any stock exchange in India.

NOTE - 2 SIGNIFICANT ACCOUNTING POLICIES

i BASIS OF PREPARATION AND PRESENTATION

The Ind AS Standalone financial statements of the Company have been prepared in accordance with the Indian Accounting Standards (Ind AS) specified under Section 133 of the Companies Act, 2013 read with the Companies (Indian Accounting Standards) Rules, 2015 (as amended from time to time) and presentation requirements of Division II of Schedule III to the Companies Act, 2013 (IND AS compliant Schedule III), to the extent applicable.

ii SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) Current and Non-Current Classification

The Company presents assets and liabilities in the Balance Sheet based on Current/ Non-Current Classification.

An asset is treated as Current when it is:

- Expected to be realised or intended to be sold or consumed in normal operating cycle;
- Held primarily for the purpose of trading;
- Expected to be realised within twelve months after the reporting period, or
- Cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period.

All other assets are classified as non-current.

A liability is treated as Current when it is:

- Expected to be settled in normal operating cycle;
- Held primarily for the purpose of trading;
- Due to be settled within twelve months after the reporting period, or
- There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period.

The Company classifies all other liabilities as non-current.

***Deferred tax assets and liabilities are classified as non-current assets and liabilities.**

iii FINANCIAL INSTRUMENTS

i. Financial Assets

A. Initial Recognition and Measurement

All Financial Assets are initially recognised at fair value. Transaction costs that are directly attributable to the acquisition or issue of Financial Assets, which are not at Fair Value Through Profit or Loss, are adjusted to the fair value on initial recognition. Purchase and sale of Financial Assets are recognised using trade date accounting.

B. Subsequent Measurement

a) Financial Assets measured at Amortised Cost (AC) A Financial Asset is measured at Amortised Cost if it is held within a business model whose objective is to hold the asset in order to collect contractual cash flows and the contractual terms of the Financial Asset give rise on specified dates to cash flows that represent solely payments of principal and interest on the principal amount outstanding.

For Trade Receivables the Company applies 'simplified approach' which requires expected lifetime losses to be recognised from initial recognition of the receivables.

The Company uses historical default rates to determine impairment loss on the portfolio of trade receivables. At every reporting date these historical default rates are reviewed and changes in the forward-looking estimates are analysed.

For other assets, the Company uses 12 month 'Expected Credit Loss' (ECL) to provide for impairment loss where there is no significant increase in credit risk. If there is significant increase in credit risk full lifetime ECL is used.

ii. Financial Liabilities

A. Initial Recognition and Measurement

All Financial Liabilities are recognised at fair value and in case of borrowings, net of directly attributable cost. Fees of recurring nature are directly recognised in the Statement of Profit and Loss as finance cost.

TRIDENT HOME TEXTILES LIMITED
Notes To The Financial Statement

B. Subsequent Measurement

Financial Liabilities are carried at amortised cost using the effective interest method. For trade and other payables maturing within one year from the balance sheet date, the carrying amounts approximate fair value due to the short maturity of these instruments.

iv REVENUE RECOGNITION

Revenue from contracts with customers is recognised when control of the goods or services are transferred to the customer at an amount that reflects the consideration entitled in exchange for those goods or services. The Company is generally the principal as it typically controls the goods or services before transferring them to the customer.

v TAX EXPENSES

The tax expenses for the period comprises of current tax and deferred income tax. Tax is recognised in Statement of Profit and Loss, except to the extent Comprehensive Income. In which case, the tax is also recognised in Other Comprehensive Income.

i. Current Tax

Current tax assets and liabilities are measured at the amount expected to be recovered from or paid to the Income Tax authorities, based on tax rates and laws that are enacted at the Balance sheet date.

ii. Deferred Tax

Deferred tax is recognised on temporary differences between the carrying amounts of assets and liabilities in the Standalone financial statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax assets are recognised to the extent it is probable that taxable profit will be available against which the deductible temporary differences, and the carry forward of unused tax losses can be utilised.

Deferred tax liabilities and assets are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period. The carrying amount of Deferred tax liabilities and assets are reviewed at the end of each reporting period.

vi PROPERTY, PLANT and EQUIPMENTS

Property, Plant and Equipment are stated at cost, net of recoverable taxes, trade discount and rebates less accumulated depreciation and impairment losses, if any. Such cost includes purchase price, borrowing cost and any cost directly attributable to bringing the assets to its working condition for its intended use.

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the entity and the cost can be measured reliably.

Property, Plant and Equipment which are significant to the total cost of that item of Property, Plant and Equipment and having different useful life are accounted separately.

Depreciation on Property, Plant and Equipment is provided using written down value method on depreciable amount. Depreciation is provided based on useful life of the assets as prescribed in Schedule II to the Companies Act, 2013.

The residual values, useful lives and methods of depreciation of Property, Plant and Equipment are reviewed at each financial year end and adjusted prospectively, if appropriate. Gains or losses arising from derecognition of a Property, Plant and Equipment are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognised in the Statement of Profit and Loss when the asset is derecognised.

viii EARNING PER SHARES

Basic earnings per share is calculated by dividing the net profit after tax by the weighted average number of equity shares outstanding during the year. Diluted earnings per share is computed by dividing the profit after tax by the weighted average number of equity shares considered for desiring basic earnings per share & also the weighted average number of equity shares that could have been issued upon conversion of all diluted potential equity shares.

vii PROVISIONS AND CONTINGENT LIABILITIES

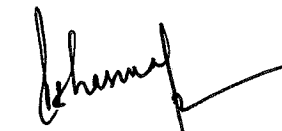
Provisions are recognised when the Company has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation.

Disclosure of contingent liability is made when there is a possible obligation arising from past events, the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Company or a present obligation that arises from past events where it is either not probable that an outflow of resources embodying economic benefits will be required to settle or a reliable estimate of amount cannot be made.


Suresh Goel
Proprietor
Membership No. 088996
UDIN: 25080996BM56V66501




MOHIT SONI
(Director)
DIN : 09811678


RAHUL SHARMA
(Director)
DIN : 10651901

Place : Ludhiana
Date : May 13, 2025

TRIDENT HOME TEXTILES LIMITED
Notes To The Ind AS Financial Statement
PARTICULARS

	As At March 31, 2025 ₹ In Lakhs	As At March 31, 2024 ₹ In Lakhs
NOTE 3 NON-CURRENT INVESTMENTS		
Unquoted Investment (All fully paid)		
Valued at Cost		
Investment in Equity Instruments		
Nil (Previous year 12,250) Common stock of	-	3.80
USD 1 each fully paid up of Trident Global Inc (USA)		
Nil (Previous year 15000) Ordinary stock of	-	4.48
EUR 1 each fully paid up of Trident Global B.V.		
	-	8.28
Aggregate Book Value of Un-Quoted investments	-	8.28
NOTE 4 TRADE RECEIVABLES		
(Unsecured considered good)		
Trade Receivables		
-Related Party	11.57	-
-Others	26.22	72.87
Provision for Doubtful Debt	(10.67)	
	27.12	72.87
* For Trade Receivables Ageing Refer Note 20		
NOTE 5 CASH AND CASH EQUIVALENTS		
Cash in hand	-	-
Remittance in Transit	0.60	3.60
Balances with Banks		
In Current accounts	2.18	5.60
In Deposit accounts	285.30	-
	288.07	9.20
* Deposit accounts includes 90 days FDR of 285.30 lacs		
NOTE 6 OTHER CURRENT FINANCIAL ASSETS		
Security Deposited	0.10	0.10
Other Receivable		
- From Related Parties (Refer Note 21)	-	3.75
- From others	2.05	-
- Unbilled Revenue	0.20	9.02
Advance Tax	40.30	-
	42.65	12.87
NOTE 7 OTHER CURRENT ASSETS		
Other Receivable	-	32.77
Balance With Govt. Authorities.		
- TDS Receivable	7.50	0.26
- GST Receivable	14.02	8.95
- Export Incentives Receivable	(0.00)	6.49
	21.53	48.47

Suresh Goel

Proprietor

Membership No. 088996

UDIN: 25080996 BMG4V9 6581

Place : Ludhiana

Date : May 13, 2025



MOHIT SONI

(Director)

DIN : 09814678

RAHUL SHARMA

(Director)

DIN : 10651901

TRIDENT HOME TEXTILES LIMITED
Notes To The Financial Statement
PARTICULARS
NOTE 8 EQUITY SHARE CAPITAL

Equity shares of Rs.10/- each

As at March 31, 2025		As at March 31, 2024	
No. of Shares	₹ In Lakhs	No. of Shares	₹ In Lakhs

1,50,00,000	1,500.00	1,50,00,000	1,500.00
1,50,00,000	1,500.00	1,50,00,000	1,500.00

Issued, Subscribed and paid up

Equity shares of Rs.10/- each fully paid up

10,50,000	105.00	5,50,000	55.00
10,50,000	105.00	5,50,000	55.00

(a) Reconciliation of the number of shares outstanding at the beginning and at the end of the reporting year:

PARTICULARS	Equity Share Capital		Equity Share Capital	
	As at March 31, 2025		As at March 31, 2024	
	No. of Shares	₹ In Lakhs	No. of Shares	₹ In Lakhs
i) Issued, Subscribed and paid up equity shares				
Shares outstanding at the beginning of the year	5,50,000	55.00	50,000	5.00
Fresh Shares Issued during the year				
Right Issue of shares during the year	5,00,000	50.00	5,00,000	50.00
Shares outstanding at the end of the year	10,50,000	105.00	5,50,000	55.00

(b) Reconciliation of the shares held by holding company and fellow subsidiaries

Particulars	Equity Share Capital		Equity Share Capital	
	As at March 31, 2025		As at March 31, 2024	
	No. of Shares	₹ In Lakhs	No. of Shares	₹ In Lakhs
i) Shares held by the holding company, the ultimate holding company, their subsidiaries and associates: Trident Limited*				
	10,50,000	105.00	5,50,000	55.00

(i) Detail of shareholding of the promoters:

Particulars	Equity Share Capital		Equity Share Capital	
	As at March 31, 2025		As at March 31, 2024	
	No. of Shares	% held	No. of Shares	% held
Trident Limited*	10,50,000	100.00%	5,50,000	100.00%
Total	10,50,000	100.00%	5,50,000	100.00%

* including shares held by its nominees.

(ii) Shares of the Company held by the holding company:

Particulars	Equity Share Capital		Equity Share Capital	
	As at March 31, 2025		As at March 31, 2024	
	No. of Shares	% held	No. of Shares	% held
Trident Limited*	10,50,000	100.00%	5,50,000	100.00%
Total	10,50,000	100.00%	5,50,000	100.00%

* including shares held by its nominees.

(iii) The details of Shareholder holding more than 5 percent shares:

PARTICULARS	Equity Share Capital		Equity Share Capital	
	As at March 31, 2025		As at March 31, 2024	
	No. of Shares	% held	No. of Shares	% held
Trident Limited*	10,50,000	100.00%	5,50,000	100.00%

* Including it's nominees

(d) Terms/Rights attached to Equity Shares

The company has one class of shares referred to as Equity Shares having a par value of Rs. 10/- each. Each holder of equity shares is entitled to one vote per share. The dividend proposed by the Board of Directors, if any, is subject to approval of the shareholders in the ensuing annual general meeting and each equity shareholder is entitled for such dividend declared at annual general meeting.

In the event of liquidation of the company, the holders of equity shares will be entitled to receive any of the 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.

NOTE 9 OTHER EQUITY

Particulars	As at March 31, 2025		As at March 31, 2024	
	₹ In Lakhs		₹ In Lakhs	
(a) Other comprehensive Income reserve				
Opening balance	-		6.21	
Add: Transferred from statement of profit and loss	-		(6.21)	
(b) Surplus - from the statement of Profit and Loss				
Opening Balance	(21.44)		(1.93)	
Add : Profit/(Loss) for the year after adjustment	210.80		(19.51)	
		189.36		(21.44)
Total		189.36		(21.44)

Suresh Goel

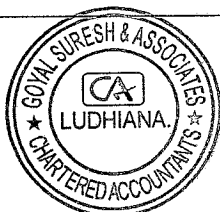
Proprietor

Membership No. 088996

UDIN: 250 80996 24049496581

Place : Ludhiana

Date : May 13, 2025



MOHIT SONI

(Director)

DIN : 09811678

RAHUL SHARMA

(Director)

DIN : 10651901

TRIDENT HOME TEXTILES LIMITED
Notes To The Ind AS Financial Statement
PARTICULARS

	As At March 31, 2025 ₹ In Lakhs	As At March 31, 2024 ₹ In Lakhs
NOTE 10 TRADE PAYABLES		
i) Outstanding dues to micro enterprises and Small enterprises	11.39	8.65
ii) Outstanding dues to other than micro enterprises and small enterprises		
- to Related Parties (Refer Note 21)	27.19	75.69
- to Others	1.27	2.29
	<u>39.85</u>	<u>86.63</u>
* For Trade Payable Ageing Refer Note 19		
NOTE 11 OTHER CURRENT LIABILITIES		
Other Payables		
- Other Payables	3.76	1.13
- Related Party	0.10	29.55
- Statutory remittances	41.31	0.82
	<u>45.16</u>	<u>31.50</u>
NOTE 12 Revenue from operations		
Sales of Traded Goods		
- Export Sales	25.89	72.09
- Export incentives on Traded goods	2.90	7.79
	<u>28.79</u>	<u>79.88</u>
NOTE 13 OTHER INCOME		
- Interest income	2.31	0.35
- IT & ITES Services	-	1.63
- Business Support Services	63.95	13.17
- Foreign Exchange Gain/ Loss	(0.21)	0.72
	<u>66.05</u>	<u>15.87</u>
NOTE 14 PURCHASES OF STOCK IN TRADE		
Purchases	25.89	72.09
	<u>25.89</u>	<u>72.085</u>
NOTE 15 FINANCE COST		
Bank Charges	0.50	0.38
Interest Paid	0.07	0.12
	<u>0.58</u>	<u>0.50</u>
NOTE 16 OTHER EXPENSES		
Audit Fees	0.36	0.12
Fees & Taxes	0.65	12.84
Legal & Professional Charges	67.62	27.39
Freight Outward	0.87	2.28
Insurance Charges	-	0.02
Misc. Expenses	0.02	0.00
Loss on account of cancellation of Investments	16.33	-
Provision for DBK Payable	0.78	-
Provision for Doubtful Debt	10.67	-
ROSCTEL Surrendered	2.12	-
Interest on Delayed Payment to MSME	0.61	-
	<u>100.02</u>	<u>42.65</u>
NOTE 17 EXCEPTIONAL ITEM		
Profit on Sale of Investment	281.61	-
	<u>281.61</u>	<u>-</u>

*Exceptional Item includes profit on sale of subsidiary

NOTE 18 MICRO, SMALL & MEDIUM ENTERPRISES

Particulars	As at March 31, 2025	As at March 31, 2024
The principal amount and the interest due thereon remaining unpaid to any supplier as at the end of each accounting year		
- Principal amount due to micro and small enterprises	11.39	8.65
- Interest Due on Above	0.61	-
The amount of interest paid by the buyer in terms of Section 16 of the MSMED Act 2006 along with the amounts of the payment made to the supplier beyond the appointed day during each accounting year.	-	-
The amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under the MSMED Act 2006.	0.17	-
The amount of interest accrued and remaining unpaid at the end of each accounting year	0.61	-
The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest due as above are actually paid to the small enterprise for the purpose of disallowance as a deductible expenditure under Section 23 of the MSMED Act 2006	0.61	-

Dues to Micro, Small and Medium Enterprises have been determined to the extent such parties have been identified on the basis of information collected by the management

NOTE 19 TRADE PAYABLE AGEING
March 31, 2025

Particulars	Outstanding for following periods from due date of payment					Total
	Not Due	Less than 30 Days	30-90 Days	90-180 Days	More than 180 days	
i) Outstanding dues to micro and small enterprise	5.13	-	-	6.26	-	11.39
ii) Outstanding dues to other than micro and small ente	-	-	-	-	-	-
- to Related Parties	-	-	-	-	27.19	27.19
- to Others	1.27	-	-	-	-	1.27
	6.40	-	-	6.26	27.19	39.85

March 31, 2024

Particulars	Outstanding for following periods from due date of payment					Total
	Not Due	Less than 30 Days	30-90 Days	90-180 Days	More than 180 days	
i) Outstanding dues to MSME	-	8.65	-	-	-	8.65
ii) Outstanding dues to other than MSME	-	-	-	-	-	-
- to Related Parties	-	75.69	-	-	-	75.69
- to Others	-	2.29	-	-	-	2.29
	-	86.63	-	-	-	86.63

NOTE 20 TRADE RECEIVABLE AGEING
March 31, 2025

Particulars	Outstanding for following periods from due date of payment					Total
	Not Due	Less than 30 Days	30-90 Days	90-180 Days	More than 180 days	
i) Undisputed Trade receivables	-	-	-	-	26.22	26.22
- Considered good	-	-	-	-	-	-
- Related party	11.57	-	-	-	-	11.57
- Provision for doubtful debt	-	-	-	-	(10.67)	(10.67)
	11.57	-	-	-	15.55	27.12

March 31, 2024

Particulars	Outstanding for following periods from due date of payment					Total
	Not Due	Less than 30 Days	30-90 Days	90-180 Days	More than 180 days	
i) Undisputed Trade receivables	-	72.87	-	-	-	72.87
- Considered good	-	72.87	-	-	-	72.87
	-	72.87	-	-	-	72.87

NOTE 21 RELATED PARTY DISCLOSURES
a) Related parties and nature of relationship

Name of Related Party	Nature of Relationship
Pardeep Kumar Markanday	Key Managerial Personnel/Director
Mohit Soni	
Kamal Gaba	
Rahul Sharma	
Trident Global Inc (USA)	Enterprises on which Company exercises significant influence
Trident Global BV	Enterprises that is controlled by the Company
Trident Limited	Enterprises that controls the Company

TRIDENT HOME TEXTILES LIMITED
Notes To The Ind AS Financial Statement

b) Description of the nature of Transactions with related parties

Particulars	Key Managerial Personnel/Director		Enterprises that is controlled by the Company		Enterprises that controls the Company	
	Year ended 31st March 2025	Year ended 31st March 2024	Year ended 31st March 2025	Year ended 31st March 2024	Year ended 31st March 2025	Year ended 31st March 2024
Transactions during the Year - Trident Global BV						
Investment made as Equity Shares	-	-	(18.17)	4.48	-	-
Expenses incurred on behalf of	-	-	-	7.35	-	-
Reimbursement of Expenses	-	-	5.68	3.60	-	-
Transactions during the Year - Trident Limited						
Purchases of Traded Goods	-	-	-	-	25.89	75.69
IT & ITES Service Charges	-	-	-	-	-	171.94
Business Support Service Charges	-	-	-	-	63.95	15.54
Loan Taken	-	-	-	-	-	15.00
Loan Repaid	-	-	-	-	-	15.00
Interest Paid	-	-	-	-	-	0.12
Issue of Share Capital	-	-	-	-	50.00	50.00
Expense incurred on our behalf	-	-	-	-	-	21.58

c) Amount Receivables/(Payables) as on 31.03.2025

Particulars	Key Managerial Personnel/Director		Enterprises that is controlled by the Company		Enterprises that controls the Company	
	Year ended 31st March 2025	Year ended 31st March 2024	Year ended 31st March 2025	Year ended 31st March 2024	Year ended 31st March 2025	Year ended 31st March 2024
Balance Outstanding during the year						
Trident Global BV						
Other Receivable	-	-	-	3.75	-	-
Trident Limited						
Trade Payables	-	-	-	-	27.19	75.69
Other Payable	-	-	-	-	1.27	29.55

The related party relationship is as identified by the Company and relied upon by the auditors .

NOTE 22 Earnings Per Equity Share

Particulars	Unit	For the year ended March 31, 2025	For the year ended March 31, 2024
Earnings Per Equity Share:			
Net profit after tax	Rupees	210.80	(19.51)
Number of Equity shares outstanding at the end of the year	Numbers	10,50,000.00	5,50,000.00
Weighted average number of equity shares outstanding during the year	Numbers	10,50,000.00	5,50,000.00
Nominal Value of Equity Share	Rupees	10.00	10.00
Basic Earnings per Share	Rupees	20.08	(3.55)
Equity shares used to compute diluted earnings per share	Numbers	10,50,000.00	5,50,000.00
Diluted Earnings per Share	Rupees	20.08	(3.55)

NOTE 23 STATEMENT OF ACCOUNTING RATIO'S

Ratio	Formula	Unit	Year ended March 31, 2025	Year ended March 31, 2024	Variance
Current Ratio	current assets/ current liabilities	Times	4.46	1.00	3.46
Trade Receivables Turnover Ratio	Revenue/ avg Trade Recv	Times	0.58	0.55	0.05
Trade Payables Turnover Ratio	Purchases/ Avg Trade payables	Times	0.41	0.41	(0.00)
Net Capital Turnover Ratio	Revenue from operations/ working capital	Times	-	-	-
Net profit ratio	Net Profit before tax/Net sales	Times	2.22	(0.24)	-
Return on Capital Employed	Earnings before interest and taxes/ Capital Employed	Times	0.72	(0.57)	(2.26)
Return on Equity	Profit after tax/ Equity shareholder's fund	Times	0.72	(2.36)	(1.30)

TRIDENT HOME TEXTILES LIMITED
Notes To The Ind AS Financial Statement

NOTE 24 Non- Current Investment

No non-current investment has been made by the company.

NOTE 25 Disclosure pursuant to Ind AS 110 (4)(a)

In accordance with paragraph 4(a) of Ind AS 110 "Consolidated Financial Statements", Trident Home Textiles Limited has elected not to prepare consolidated financial statements and has prepared only separate financial statements as defined in Ind AS 27 - Separate Financial Statements. Disclosures required in accordance with Ind AS 27 by entities who have elected not to prepare separate financial statements are:

Name of the parent Company	Principle Place of business	Country of Incorporation	Address where consolidated statements are available for use
Trident Limited	Sanghera, Barnala	India	Trident Group, Sanghera, Barnala- 148101, India

Significant investment in Subsidiaries & Associates

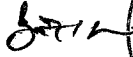

Name	Principal Place of business & Country of incorporation	Value of Investment	% Holding	Method used for accounting for investment
Trident Global B.V.	Netherlands	0.00	0.00	At Cost
Trident Global INC.	USA	0.00	0.00	At Cost

NOTE 26 OTHER STATUTORY INFORMATION


- 1 The company does not have Benami Property, where any proceeding has been initiated or pending against the company for holding any Benami Property.
- 2 The company does not have any transactions with struck off company.
- 3 The Company does not have any charges or satisfaction which is yet to be registered with ROC beyond the statutory period.
- 4 The Company has not traded or invested in Crypto currency or Virtual currency during the financial year.
- 5 The Company has not advanced or loaned or invested funds to any other person(s) or entity, including foreign entities (Intermediaries) with the understanding that the Intermediary shall:
 - a) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (Ultimate Beneficiaries) or
 - b) provide any guarantee, security or the like or on behalf of the Ultimate Beneficiaries
- 6 The Company has not received any fund from any person or entity, including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Company shall:
 - a) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or
 - b) provide any guarantee, security or the like or on behalf of the Ultimate Beneficiaries
- 7 The Company has no such transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the assessments under the Income -tax Act,

NOTE 27 All figures have been rounded off to the nearest INR Lakhs.

NOTE 28 The previous year figures have been re-grouped and re-arranged wherever considered necessary.



Suresh Goel
 Proprietor
 Membership No. 088990
 UDIN: 25080996BM44446581
 Place : Ludhiana
 Date : May 13, 2025


MOHIT SONI
 (Director)
 DIN : 09814678


RAHUL SHARMA
 (Director)
 DIN : 10651901