Balance Sheet, Statement of Profit and Loss, Statement of Cash Flows and Notes of

Trilogy Writing & Consulting GmbH

For the period ended 31 March 2026

Trilogy Writing & Consulting GmbH
Balance Sheet
(All amounts in EUR, except share data and where otherwise stated)

	Note	As at 31 March 2026	As at 31 March 2025
Assets			
Non-current assets			
Property, plant and equipment	4	89,942	132,630
Right-of-use assets	5	326,011	87,041
Financial assets			
Investment	6	918	920
Loan to Trilogy UK	7	628,106	620,307
Other financial assets	8	33,237	37,163
Deferred tax assets (net)		28,759	104,050
Total non-current assets		**1,106,973**	**982,111**
Current assets			
Financial assets			
Investments			
Trade receivables	9		
Billed		8,731,272	4,138,558
Unbilled		98,796	29,727
Cash and cash equivalents	10	3,980,426	1,162,018
Other financial assets	8	22,047	43,533
Other current assets	11	175,755	118,212
Total current assets		**13,008,296**	**5,492,048**
Total assets		**14,115,269**	**6,474,159**
Equity and liabilities			
Equity			
Equity Share capital	12(a)	34,100	34,100
Other equity	12(b)	3,097,799	540,492
Total equity		**3,131,899**	**574,592**
Liabilities			
Current liabilities			
Financial liabilities			
Lease liabilities	5	321,872	88,261
Trade payables			
Total outstanding dues of micro enterprises and small enterprises and		-	-
Total outstanding dues of other than micro enterprises and small enterprises	13	7,859,249	4,737,448
Other financial liabilities	14	1,234,769	580,534
Other current liabilities	15	418,526	276,342
Provisions	16	125,379	88,677
Current tax liabilities (net)		1,023,575	128,305
Total current liabilities		**10,983,370**	**5,899,567**
Total liabilities		**10,983,370**	**5,899,567**
Total equity and liabilities		**14,115,269**	**6,474,159**

The accompanying notes form an integral part of the financial statements.

for and on behalf of the Board of Directors of
Trilogy Writing & Consulting GmbH

Sd/-

Julia Forjanic Klapproth
Managing Director

Place: Frankfurt
Date: 9 July 2026

Trilogy Writing & Consulting GmbH
Statement of Profit and Loss
(All amounts in EUR, except share data and where otherwise stated)

Particulars	Note	For the year ended 31 March 2026	For the year ended 31 March 2025
Income			
Revenue from operations	17	15,084,159	13,781,683
Other income	18	1,407,538	360,255
Total income		**16,491,697**	**14,141,938**
Expenses			
Employee benefits expense	19	6,573,361	5,872,164
Finance costs	20	15,742	29,788
Depreciation and amortisation expense	21	164,414	166,175
Other expenses	22	5,989,581	7,389,439
Total expenses		**12,743,098**	**13,457,566**
Profit before tax		**3,748,599**	**684,372**
Current tax	23	1,116,000	417,091
Deferred tax		75,291	(104,049)
		1,191,291	**313,042**
Profit for the year		**2,557,307**	**371,330**
Profit for the year attributable to:			
Owners of the Parent		2,557,307	371,330
		2,557,307	**371,330**
Other Comprehensive Income for the year attributable to:			
Owners of the Parent			-
		-	-
Total comprehensive income for the year attributable to:			
Owners of the Parent		2,557,307	371,330
		2,557,307	**371,330**

The accompanying notes form an integral part of the financial statements.

for and on behalf of the Board of Directors of
Trilogy Writing & Consulting GmbH

Sd/-

Julia Forjanic Klapproth
Managing Director

Place: Frankfurt
Date: 9 July 2026

Trilogy Writing & Consulting GmbH
Statement of Cashflows
(All amounts in EUR, except share data and where otherwise stated)

Particulars	For the year ended 31 March 2026	For the year ended 31 March 2025
A. Cash flows from operating activities		
Profit before tax for the year	3,748,599	684,372
Adjustments :		
Depreciation and amortisation expense	164,414	166,175
Interest expense on Lease	4,862	14,115
Profit on sale of vehicle	(11,853)	(199)
Interest income	(9,210)	(9,143)
Effect of exchange loss on restatement of monetary assets and liabilities	(240,581)	(78,752)
Operating profit before working capital changes	**3,656,231**	**776,568**
Changes in working capital		
(Increase)/decrease in trade receivables	(4,661,783)	3,545,807
(Increase)/ decrease in loans and advances and other assets	(43,855)	(63,650)
Increase/ (decrease) in liabilities	4,158,800	(1,625,510)
Increase/ (decrease) in provisions	36,702	88,677
Cash generated from operation activities	**3,146,095**	**2,721,892**
Income tax paid (net)	(220,731)	(512,616)
Net cash generated from operating activities [A]	**2,925,364**	**2,209,276**
B. Cash flows from investing activities		
Sale/(Purchase) of property, plant and equipment	6,804	(3,624)
Interest received	7,960	331
Net cash used in investing activities [B]	**14,764**	**(3,293)**
C. Cash flows from financing activities		
Interest expense paid	-	(6,482)
Payment of lease liabilities	(121,721)	(120,519)
Repayment of borrowings	-	(1,014,155)
Net cash used in financing activities [C]	**(121,721)**	**(1,141,156)**
Net increase in cash and cash equivalents (A+B+C)	**2,818,407**	**1,064,827**
Cash and cash equivalents at the beginning of the year	1,162,018	97,191
Cash and cash equivalents at the end of the year	**3,980,426**	**1,162,018**

For the purpose of the statement of cash flows, cash and cash equivalents comprise the following:

Particulars	For the year ended 31 March 2026	For the year ended 31 March 2025
Cash in hand	777	1,220
Balances with banks:		
- In current accounts	1,110,489	1,160,798
- In deposit accounts with original maturity less than 3 months	2,869,160	-
Total	**3,980,426**	**1,162,018**

The accompanying notes form an integral part of the financial statements.

for and on behalf of the Board of Directors of
Trilogy Writing & Consulting GmbH

Sd/-

Julia Forjanic Klapproth
Managing Director

Place: Frankfurt
Date: 9 July 2026

Trilogy Writing & Consulting GmbH
Material Accounting Policies to Financial Statements
(All amounts in EUR, except share data and where otherwise stated)

1. Corporate Information

Trilogy Writing & Consulting GmbH ('Trilogy GmbH' or 'the Company') was incorporated on 2002 in Frankfurt am Main, Germany.

The company specializes in regulatory medical writing and scientific documentation for the life sciences industry, particularly Pharmaceutical companies, Biotechnology firms and Clinical Research Organizations (CROs)

It was acquired 100% by Indegene Ireland Limited on 22nd March, 2024 by entering into a definitive agreement.

2. Basis of preparation of Financial Statements

(i). Statement of compliance and basis of preparation
The financial information of the Company comprise Balance Sheet as at 31 March 2026 and 31 March 2025, Statement of Profit and Loss , Statement of Changes in Equity, Statement of Cash flows for the year ended 31 March 2026 and 31 March 2025, the summary of material accounting policies and explanatory notes .

The financial information of the Company has been prepared to comply in all material respects with the Indian Accounting Standards ("Ind AS") as prescribed under Section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015 (as amended from time to time), presentation requirements of Division II of Schedule III to the Companies Act, 2013, as applicable to the Financial Statements and other relevant provisions of the Act. These financial statements are prepared for inclusion in the annual report of the Parent Company (Indegene Limited) under the requirements of section 129(3) of the Companies Act, 2013.

The accounting policies have been consistently applied by the Company in the preparation of Financial Statements.

The preparation of Financial Statements requires the use of certain critical accounting judgements and estimates. It also requires the management to exercise judgement in the process of applying the Company's accounting policies. The areas where estimates are significant to Financial Statements, or areas involving a higher degree of judgement or complexity, are disclosed in Note (iv).

(ii). Functional and presentation currency
Financial Statements are presented in Euro ("EUR"), which is also the functional currency of the Company, except for share and per share data and unless otherwise stated.

(iii). Basis of measurement
The Financial Statements have been prepared on a going concern basis, under the historical cost convention, and on an accrual basis, except for the following material items which have been measured at fair value as required by the relevant Ind AS:-

a) Derivative financial instruments;
b) Financial instruments classified as fair value through Other Comprehensive Income or fair value through profit or loss;
c) Defined benefits assets/ (liability)
d) Share based payments

(iv) . Use of estimates or judgement
The preparation of Financial Statements in conformity with Ind AS requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. The management bases its estimates on historical experience and various other assumptions that are believed to be reasonable under the circumstances. Actual results may differ from those estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimates are revised and in any future periods affected.

i. Revenue recognition: The Company applies judgement to determine whether each product or service promised to a customer are capable of being distinct, and are distinct in the context of the contract, if not, the promised product and services are combined and accounted as a single performance obligation. Identification of distinct performance obligation involves judgement to determine the deliverables and the ability of the customer to benefit independently from such deliverables. Judgement is also required to determine the transaction price for the contract and to ascribe the transaction price to each distinct performance obligation. The Company also exercises judgement in determining whether the performance obligation is satisfied at a point in time or over a period of time. The Company uses the percentage of completion method using the input method to measure progress towards completion in respect of fixed price contracts. Percentage of completion method accounting relies on estimates of total expected contract revenue and costs. This method is followed when reasonably dependable estimates of the revenues and costs applicable to various elements of the contract can be made. Further, the Company also considers indicators such as how customer consumes benefits as services are rendered or who controls the asset as it is being created or existence of enforceable right to payment for performance to date and alternate use of such product or service, transfer of significant risk and rewards to the customer and acceptance of delivery by the customer.

ii. Income taxes: The major tax jurisdiction for the Company is Germany. Significant judgments are involved in determining the provision for income taxes including judgment on whether tax positions are probable of being sustained in tax assessments. The tax assessments can be lengthy and complex issues and could take inordinate amount of time before they are resolved. The Company considers all these complexities while estimating income taxes, however, there could be an unfavourable resolution of such issues.

iii. Deferred taxes: Deferred tax is recorded on temporary differences between the tax bases of assets and liabilities and their carrying amounts, at the rates that have been enacted or substantively enacted at the reporting date. The ultimate realization of deferred tax assets is dependent upon the generation of future taxable profits during the periods in which those temporary differences and tax loss carry-forwards become deductible. The Company considers the expected reversal of deferred tax assets and projected future taxable income in making this assessment. The amount of the deferred income tax assets considered realizable, however, could be reduced in the near term if estimates of future taxable income during the carry-forward period are reduced.

3.1. Foreign currency transactions

Foreign operations

All transactions in foreign currencies are translated to the functional currency using the prevailing exchange rates on the date of such transactions. All monetary assets and liabilities denominated in foreign currencies are translated to the functional currency at the exchange rate at the reporting date. All non-monetary assets and liabilities that are measured at fair value in foreign currency are translated to the functional currency at the exchange rate when the fair value was determined. All foreign currency differences are generally recognized in the statement of profit and loss, except for non-monetary items denominated in foreign currency and measured based on historical cost, as they are not translated.

3.2. Financial instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity. Financial instruments in the form of financial assets and financial liabilities are generally presented separately. Financial instruments are recognized on the Balance Sheet when the Company becomes a party to the contractual provisions of the instrument.

Financial assets

Financial assets are classified into following categories:
- Financial assets carried at amortised cost
- Financial assets measured at fair value through Other Comprehensive Income (FVTOCI)
- Financial assets at fair value through profit or loss (FVTPL),

Financial assets primarily comprise trade receivables, loan and receivables, cash and bank balances, marketable securities and investments.

The subsequent measurement of financial assets depends on their classification as follows:

Financial assets carried at amortised cost

A financial asset is subsequently measured at amortised cost if it meets both the following criteria:
(i) the asset is held within a business model whose objective is to hold the asset to collect contractual cash flows, and
(ii) the contractual terms of the financial assets give rise on a specified date to cash flows that are solely payments of principal and interest on the principal outstanding.

Financial assets at fair value through Other Comprehensive Income (FVTOCI)

A financial asset is subsequently measured at fair value through Other Comprehensive Income if it meets both the following criteria:
(i) the asset is held within a business model whose objective is achieved by both collecting contractual cash flows and selling financial assets, and
(ii) the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

Further, in cases where the Company has made an irrevocable election based on its business model, for its investments which are classified as equity instruments, the subsequent changes in fair value are recognized in Other Comprehensive Income. For equity investments elected to be measured at FVTOCI, all fair value changes in the instruments, excluding dividends, are recognised in OCI and are never recycled to Statement of Profit and Loss, even on sale of the instrument. Interest income earned on FVTOCI instruments are recognised in the Statement of Profit and Loss.

Financial assets at fair value through profit or loss (FVTPL)

A financial asset which does not meet the amortised cost or FVTOCI criteria is measured as FVTPL. Financial assets at FVTPL are measured at fair value at the end of each reporting period, with any gains or losses on re-measurement recognised in Statement of Profit and Loss. The gain or loss on disposal is recognised in the statement of profit and loss. Interest income earned on FVTPL instruments are recognised in the statement of profit and loss.

Financial liabilities

Financial liabilities are classified into financial liabilities at fair value through profit or loss and other financial liabilities. Financial liabilities primarily include trade payables, liabilities to banks, derivative financial liabilities and other liabilities.

Financial liabilities measured at amortized cost

After initial recognition, financial liabilities are subsequently measured at amortized cost using the effective interest method, except for contingent considerations recognized in a business combination which is subsequently measured at FVTPL. For trade and other payables, the carrying amounts approximate fair value due to the short-term maturity of these instruments.

De-recognition of financial assets and liabilities

The Company derecognizes a financial asset only when the contractual rights to the cash flows from the financial asset expire or it transfers the financial asset and the transfer qualifies for derecognition under Ind AS 109. If the Company retains substantially all the risks and rewards of ownership of a transferred financial asset, the Company continues to recognize the financial asset and also recognizes a borrowing for the proceeds received.

A financial liability (or a part of financial liability) is derecognised from the Company's Balance Sheet when obligation specified in the contract is discharged or cancelled or expires.

Offsetting of financial instruments

Financial assets and financial liabilities are offset with the net amount reported in the Balance Sheet only if there is a current enforceable legal right to offset the recognised amounts and an intent to settle on a net basis, or to realise the assets and settle the liabilities simultaneously.

Impairment

(a) Financial assets

Ind AS 109 requires the Company to record expected credit losses on all of its financial assets which are debt securities, loans and receivables, either on a 12-month or life time expected credit losses. The Company recognises loss allowances using the expected credit loss (ECL) model for the financial assets which are not measured at fair value through profit or loss. Loss allowance for trade receivable with no significant financing component is measured at an amount equal to lifetime ECL. For all other financial assets, ECL are measured at an amount equal to 12-month ECL, unless there is a significant increase in the credit risk from initial recognition in which case those are measured at lifetime ECL. The amount of expected credit losses (or reversal) that is required to adjust the loss allowance at the reporting date to the amount that is required to be recognized is recognized as an impairment gain or loss in Statement of Profit and Loss.

(b) Non-financial assets

The Company assesses whether there are any indicators of impairment for all non-financial assets at each reporting date.

Other non-financial assets are tested for impairment when there are indicators that the carrying amounts may not be recoverable.

3.3. Equity

The transaction costs of an equity transaction are accounted for as a deduction from equity (net of any related income tax benefit) to the extent they are incremental costs directly attributable to the equity transaction that otherwise would have been avoided. Qualifying transaction costs incurred in anticipation of an issuance of equity instruments is deferred on statement of assets and liabilities until the equity instrument is recognized. Deferred costs are subsequently reclassified as a deduction from equity when the equity instruments are recognized.

3.4. Employee benefits

(i) Post-employment benefits

Compensated absences

The employees can carry-forward a portion of the unutilized accrued compensated absences and utilize it in future service periods or receive cash compensation on termination of employment. The Company records an obligation for such compensated absences in the period in which the employee renders the services that increase this entitlement. The obligation is measured on the basis of independent actuarial valuation using the projected unit credit method. Since the Company does not have rights to defer the leave availment by the employees, the entire obligation has been classified as 'current liabilities' under 'short-term provisions'.

Termination benefits

Termination benefits are recognised as an expense when, as a result of a past event, the Company has a present obligation that can be estimated reliably, and it is probable that an outflow of economic benefits will be required to settle the obligation.

(ii) Other long term benefits

The Company's net obligation in respect of long-term employee benefits is the amount of future benefit that employees have earned in return for their service in the current and future periods. That benefit is discounted to determine its present value. Re-measurements are recognised in Statement of Profit and Loss in the period in which they arise.

(iii) Short-term employee benefits

Employee benefits payable wholly within twelve months of receiving employee services are classified as short term employee benefits. These benefits include salaries and wages, bonus and ex-gratia. The undiscounted amount of short-term employee benefits to be paid in exchange for employee services is recognized as an expense as the related service is rendered by employee.

3.5. Provisions

A provision is recognised in the Balance Sheet when the Company has a present legal or constructive obligation as a result of a past event that can be estimated reliably, and it is probable that an outflow of economic benefits will be required to settle the obligation.

3.6. Revenue

Revenue is recognized upon transfer of control of promised products or services to customers in an amount that reflects the consideration the Company expects to receive in exchange for those products or services. To recognize revenues, the Company applies the following five step approach: (1) identify the contract with a customer, (2) identify the performance obligations in the contract, (3) determine the transaction price, (4) allocate the transaction price to the performance obligations in the contract, and (5) recognize revenues when a performance obligation is satisfied.

At contract inception, the Company assesses its promise to transfer products or services to a customer to identify separate performance obligations. The Company applies judgement to determine whether each product or service promised to a customer is capable of being distinct, and are distinct in the context of the contract, if not, the promised products or services are combined and accounted as a single performance obligation. The Company allocates the arrangement consideration to separately identifiable performance obligation based on their relative stand-alone selling price or residual method. Stand-alone selling prices are determined based on sale prices for the components when it is regularly sold separately, in cases where the Company is unable to determine the stand-alone selling price the Company uses third-party prices for similar deliverables or the Company uses expected cost-plus margin approach in estimating the stand-alone selling price.

The company earns revenue by providing medical, technical support services, customer access services and post-sales support services to Indegene Limited Group entities. Revenue from services is recognised in the accounting period in which the services are rendered and is billed on a cost plus model as per the terms of the agreement between the Company and Indegene Limited Group

The method for recognizing revenues and costs depends on the nature of the services rendered.

A. Time and materials contracts

Revenues and costs relating to time and materials are recognized as the related services are rendered.

Interest income
Interest income is recognised using the effective interest method.

3.7. Finance cost

Finance costs comprises of bank charges.

3.8. Income tax

Tax expense comprise current and deferred tax. Current tax and deferred tax expense is recognised in the Statement of Profit and Loss and Other Comprehensive Income except to the extent that it relates to items recognised directly in equity.

Current income tax assets and liabilities are measured at the amount expected to be recovered from or paid to the taxation authorities. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted at the reporting date in the countries where the Company operates and generates taxable income.

Current income tax relating to items recognised directly in equity is recognised in equity and not in the Statement of Profit and Loss. Management periodically evaluates positions taken in the tax returns with respect to situations in which applicable tax regulations are subject to interpretation and establishes provisions where appropriate.

Deferred tax is provided using the liability method on temporary differences between the tax bases of assets and liabilities and their carrying amounts for financial reporting purposes at the reporting date. Deferred tax is measured at the tax rates that are expected to be applied to temporary differences when they reverse, using tax rates enacted or substantively enacted at the reporting date.

Deferred tax liabilities are recognised for all taxable temporary differences, except in respect of taxable temporary differences associated with investments in subsidiaries, when the timing of the reversal of the temporary differences can be controlled and it is probable that the temporary differences will not reverse in the foreseeable future.

A deferred tax asset is recognised for unused tax losses, tax credits and deductible temporary differences to the extent that it is probable that future taxable profits will be available against which they can be utilised. Deferred tax assets are reviewed at each reporting date and are reduced to the extent that it is no longer probable that the related tax benefit will be realised.

Deferred tax assets and liabilities are offset if there is a legally enforceable right to offset current tax liabilities and assets, and they relate to taxes levied by the same tax authority on the same taxable entity, or on different tax entities, but they intend to settle current tax liabilities and assets on a net basis or their tax assets and liabilities will be realised simultaneously.

3.9. Determination of fair values

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date, regardless of whether that price is directly observable or estimated using another valuation technique.

In estimating the fair value of an asset or a liability, the Company considers the characteristics of the asset or liability if market participants would take those characteristics into account when pricing the asset or liability at the measurement date.

For financial reporting purposes, fair value measurements are categorized into Level 1, 2, or 3 based on the degree to which the inputs to the fair value measurements are observable and the significance of the inputs to the fair value measurement in its entirety, which are described as follows:

- Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities that the Company can access at the measurement date.

- Level 2 inputs are inputs, other than quoted prices included within Level 1, that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices), and

- Level 3 inputs for the asset or liability that are not based on unobservable data (unobservable inputs).

When measuring the fair value of an asset or a liability, the Company uses observable market data as far as possible. If the inputs used to measure the fair value of an asset or a liability fall into different levels of the fair value hierarchy, then the fair value measurement is categorized in its entirety in the same level of the fair value hierarchy as the lowest level input that is significant to the entire measurement.

3.10. Contingent liability and asset

A disclosure for contingent liabilities is made where there is a possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity. A contingent asset is a possible asset that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity.

3.11. Cash flow statement

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

3.12. Current versus 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 realized or intended to be sold or consumed in normal operating cycle
- Held primarily for the purpose of trading
- Expected to be settled within twelve months after the reporting period or
- Cash or cash equivalents 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 current when:

- It is expected to be settled in normal operating cycle or due to be settled within twelve months after the reporting period
- It is held primarily for the purpose of trading
- 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.

The operating cycle is the time between the acquisition of assets for processing and their realization in cash and cash equivalents. The Company has identified period of twelve months as its operating cycle.

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Trilogy Writing & Consulting GmbH
Notes forming part of the Financial Statements
(All amounts in EUR, except share data and where otherwise stated)

4. Property, plant and equipment

Particulars	Computer and accessories	Office equipment	Vehicles	Total
Gross carrying value				
As at 01 April 2024	**-**	**98,967**	**46,601**	**145,568**
Additions	1,169	-	-	**1,169**
Disposals	-	-	-	**-**
As at 31 March 2025	**1,169**	**98,967**	**46,601**	**146,737**
Additions	18,372	-	-	18,372
Disposals	-	-	(50,476)	(50,476)
As at 31 March 2026	**19,541**	**98,967**	**(3,875)**	**114,632**
Accumulated depreciation				
As at 01 April 2024	**-**	**-**	**-**	**-**
Depreciation	97	9,338	4,684	**14,119**
Disposals	-	-	-	**-**
As at 31 March 2025	**97**	**9,338**	**4,684**	**14,119**
Depreciation	4,347	30,265	13,127	**47,738**
Disposals	-	-	(37,162)	**(37,162)**
As at 31 March 2026	**4,444**	**39,603**	**(19,351)**	**24,695**
Carrying amounts (net)				
As at 31 March 2024	**-**	**98,967**	**46,601**	**145,568**
As at 31 March 2025	**1,072**	**89,629**	**41,917**	**132,630**
As at 31 March 2026	**15,097**	**59,366**	**15,478**	**89,942**

5. Right-of-use assets and lease liabilities

Information about leases for which the Company is a lessee is presented below:

	Buildings	Total
Gross Block		
As at 01 April 2024	**203,095**	**203,095**
Additionals	-	-
As at 31 March 2025	**203,095**	**203,095**
Additionals	355,646	**355,646**
As at 31 March 2026	**558,741**	**558,741**
Accumulated depreciation:		
As at 01 April 2024	**-**	**-**
Amortisation	116,054	**116,054**
As at 31 March 2025	**116,054**	**116,054**
Amortisation	116,676	**116,676**
As at 31 March 2026	**232,730**	**232,730**
Net Carrying value		
As at 31 March 2024	**203,095**	**203,095**
As at 31 March 2025	**87,041**	**87,041**
As at 31 March 2026	**326,011**	**326,011**

The movement in lease liabilities is as follows:

Movement of lease liabilities	Year ended 31 March 2026
Balance at the beginning of the year	**88,261**
Addition	350,470
Accretion of interest	4,862
Payment of lease liabilities	(121,721)
Balance as at end of the year	**321,872**

Particulars	As at 31 March 2026
Current	112,079
Non-current	209,794
	321,872

6. Investments

Particulars	As at 31 March 2026	As at 31 March 2025
Investment in subsidiaries:		
Trilogy Writing & Consulting Ltd	-	1
Trilogy Writing & Consulting Inc	918	918
Trilogy Writing & Consulting ULC	-	1
	918	**920**

7. Loan

Particulars	As at 31 March 2026	As at 31 March 2025
Loan to related parties	628,106	620,307
	628,106	**620,307**

8. Other financial assets
(unsecured considered good, unless otherwise stated)

Particulars	As at 31 March 2026	As at 31 March 2025
Non-current		
Security deposit	33,237	37,163
	33,237	**37,163**
Current		
Advance to employees	3,199	6,038
Receivable from related parties	18,848	37,495
	22,047	**43,533**

9. Trade receivables

Particulars	As at 31 March 2026	As at 31 March 2025
Billed	8,731,272	4,138,558
Unbilled	98,796	29,727
	8,830,068	**4,168,285**

10. Cash and cash equivalents

Particulars	As at 31 March 2026	As at 31 March 2025
Balances with banks:		
- In current accounts	1,110,489	1,160,798
- In deposit accounts with original maturity less than 3 months	2,869,160	-
- In money market savings account	-	-
Cash in hand	777	1,220
	3,980,426	**1,162,018**

11. Other current assets
(unsecured considered good, unless otherwise stated)

Particulars	As at 31 March 2026	As at 31 March 2025
Prepaid expenses	175,755	118,212
	175,755	**118,212**

12. Share capital and other equity

12(a). Equity capital

Particulars	As at 31 March 2026	
	Number of shares	Amount
Shares outstanding at the beginning of the year	34,100	34,100
Shares issued during the year	-	-
Shares outstanding at the end of the year	**34,100**	**34,100**

12(b). Other equity

Particulars	As at 31 March 2026	As at 31 March 2025
Reserves and surplus		
Retained earnings	3,097,799	540,492
	3,097,799	**540,492**

13. Trade payables

Particulars	As at 31 March 2026	As at 31 March 2025
Total outstanding dues of micro enterprises and small enterprises ('MSME')	-	-
Total outstanding dues of creditors other than micro enterprises and small enterprises	7,859,249	4,737,448
	7,859,249	**4,737,448**

14. Other financial liabilities

Particulars	As at 31 March 2026	As at 31 March 2025
Accrued compensation to employees	1,234,769	580,534
	1,234,769	**580,534**

15. Other current liabilities

Particulars	As at 31 March 2026	As at 31 March 2025
Statutory liabilities	353,870	274,663
Payable to related party	25,321	1,679
Others	39,334	-
	418,526	**276,342**

16. Provisions

Particulars	As at 31 March 2026	As at 31 March 2025
Current		
Provision for employee benefits:		
Provision for employee compensated absences	125,379	88,677
	125,379	**88,677**

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17. Revenue from operations

Particulars	For the year ended 31 March 2026	For the year ended 31 March 2025
Revenue from rendering of services	11,698,651	13,781,683
Intercompany revenue	3,385,508	1,969,455
	15,084,159	**15,751,138**

18. Other income

Particulars	For the year ended 31 March 2026	For the year ended 31 March 2025
Interest income	9,210	9,143
Exchange gain on foreign exchange fluctuation (net)	233,150	311,480
Gain on sale of vehicle	11,853	-
Miscellaneous income	1,153,325	39,632
	1,407,538	**360,255**

19. Employee benefit expense

Particulars	For the year ended 31 March 2026	For the year ended 31 March 2025
Salaries and bonus	5,678,908	5,028,721
Contribution to social security and other funds	813,241	743,271
Other defined plans	25,018	88,677
Staff welfare expense	34,350	11,495
ESOP expenses	21,844	-
	6,573,361	**5,872,164**

20. Finance costs

Particulars	For the year ended 31 March 2026	For the year ended 31 March 2025
Interest expense on lease liabilities (refer note 5)	4,862	7,632
Interest expense on others	-	6,482
Bank and other incidental charges	10,880	15,674
	15,742	**29,788**

21. Depreciation and amortisation expense

Particulars	For the year ended 31 March 2026	For the year ended 31 March 2025
Depreciation on property, plant and equipment (refer note 4)	47,738	50,121
Amortization of right-of-use assets (refer to note 5)	116,676	116,054
	164,414	**166,175**

22. Other expenses

Particulars	For the year ended 31 March 2026	For the year ended 31 March 2025
Sub-contracting and technical fees	5,412,907	6,746,687
Travelling and conveyance	82,147	39,711
Rent	23,771	75,507
Repairs and maintenance		
- Computer consumables	98,823	115,434
- Office maintenance	61,367	25,686
- Others	8,392	6,546
Legal and professional fee	54,758	194,253
Communication charges	15,108	68,491
Insurance	18,834	12,692
Recruitment charges	1,608	3,409
Subscription and periodicals	3,319	2,792
Rates, fees and taxes	3,468	8,113
Miscellaneous expenses	205,079	90,118
	5,989,581	**7,389,439**

23. Taxes

Particulars	For the year ended 31 March 2026	For the year ended 31 March 2025
Current tax	1,116,000	417,091
Deferred tax	75,291	(104,049)
	1,191,291	**313,042**