



TRIDENT LIFELINE LIMITED
(Formerly Trident Lifeline Private Limited)

CIN No. : L51909GJ2014PLC078227
GST No. : 24AAECT8906D1ZG

Date: April 28, 2025

BSE Limited 14th Floor, P. J. Towers, Dalal Street, Fort, Mumbai - 400001.	Stock ID: TLL Scrip Code: 543616
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Sub: Integrated Filing (Financials) for the Half year and Year ended March 31, 2025.

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31 2024, read with BSE Circular No. 20250102-4 dated January 2, 2025, we are submitting herewith the Integrated Filing (Financials) for Half year and Year ended March 31, 2025.

This is for your information and records.

This will also be made available on the Company's website at <http://www.tridentlifeline.com/>.

Thanking You,

Yours Faithfully
For **Trident Lifeline Limited**

Nikita Sharma
Company Secretary and Compliance Officer
M. No.: A60595

Encl: As Above

Registered Office: 2004, 2nd Floor, North Extension, Falsawadi, Ring Road, Surat-395003, Gujarat, INDIA.
Tel : +91 261 2451274, 2451284 Email : info@tridentlifeline.com Web : www.tridentlifeline.com

Corporate Office: 2001, 2nd Floor, APMC, Krushi Bazar, Falsawadi, Ring Road, Surat-395003, Gujarat, INDIA.
Tel : +91 261 2490224, 2490225



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Date: 28th April, 2025

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Sub: Outcome of the Board Meeting held on 28th April, 2025 and Submission of Audited Financial Results (Standalone and Consolidated) for the half year and year ended 31st March, 2025 pursuant to Regulation 30 and Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

With reference to captioned subject, we hereby inform you that the Board of Directors, at its meeting held on Monday, 28th April, 2025 has inter alia, considered, approved and taken on record the following items;

- 1. The Audited Financial Results (both Standalone and Consolidated) for the Half Year and Year ended 31st March, 2025 along with the Audit Report for the financial year ended 31st March, 2025 as issued by the Statutory Auditors of the Company.**

Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we submit the following (Attached herewith as **Annexure-A**):

- a. Statement showing the Audited Financial Results (both Standalone and Consolidated) for the half year and financial year ended 31st March, 2025, along with Cash Flow Statement and the Statement of Assets & Liabilities for the financial year ended 31st March, 2025;
- b. Auditors' Report on aforesaid Audited Financial Results (both Standalone and Consolidated); and
- c. Declaration on the unmodified opinion on Audit Report.

Further, pursuant to the provisions of Regulation 47 of the SEBI Listing Regulations, an extract of the aforementioned Financial Results would be published in the newspapers in accordance with the SEBI Listing Regulations, and the same will be made available on the Company's website at <http://www.tridentlifeline.com/>.

2. Appointment of Internal Auditor of the Company:

The Board of Directors has inter alia approved the Appointment of DAC & Co. Chartered Accountants, (FRN: 137035W, PR: 014160) as Internal Auditor of the Company for Financial Year 2025-2026.

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GST No. : 24AAECT8906D1ZG

TRIDENT LIFELINE LIMITED

(Formerly Trident Lifeline Private Limited)

The disclosure as required pursuant to provisions of Regulation 30 of the SEBI Listing Regulations, read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31 2024, is annexed herewith as **Annexure-B**.

The Board Meeting commenced at 05:30 p.m. and concluded at 7:45 PM.

You are requested to kindly take the note of above on records.

Thanking You,

Yours Faithfully

For **Trident Lifeline Limited**

NIKITA

SHARMA

Digitally signed by
NIKITA SHARMA
Date: 2025.04.28
20:14:33 +05'30'

Nikita Sharma

Company Secretary & Compliance Officer

Membership No.: A60595

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AUDITOR'S REPORT ON
HALF YEARLY FINANCIAL RESULTS AND YEAR TO DATE RESULTS

(Pursuant to the Regulation 33 of the
SEBI (Listing Obligation and Disclosure Requirements Regulations, 2015)

To
Board of Directors

TRIDENT LIFELINE LIMITED

2nd Floor, Shop-2004,
North Extension, Falsawadi,
Begumpura, Sahara Darwaja,
Surat, Gujarat - 395003

We have audited the accompanying half yearly & yearly financial results of **TRIDENT LIFELINE LIMITED** for the half year ended on 31st March, 2025 and the year to date result for the period 1st April 2024 to 31st March 2025 ("The Financial Statement"), being submitted by the Company pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015. This Statement is responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue an audit report on these financial statements based on our audit.

In our opinion and to the best of our information and according to the explanations given to us these standalone financial results:

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit/ loss and other comprehensive income and other financial information for the half year ended on 31st March, 2025 as well as the year to date results for the period from 01st April, 2024 to 31st March, 2025.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under Section 143 (10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Results 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 together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.





Management's Responsibility for the Financial Statements

The Company's board of directors are responsible for the matters stated in section 134 (5) of the Act with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding 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 financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

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

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

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

Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls

Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.





A Bafna & Associates

CHARTERED ACCOUNTANTS

Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion.

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

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

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

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

For A Bafna & Associates
Chartered Accountants
(Firm Registration No:- 121901W)

Meet P Jain



CA Meet Prakashkumar Jain
Partner
M.No. 195377

Place : Surat
Date : 28th April, 2025
UDIN NO.:- 25195377BMHWKI4340

**TRIDENT LIFELINE LIMITED**

[CIN : L51909GJ2014PLC078227]

Regd. Office: 2nd Floor, Shop-2004, North Extension, Falsawadi, Ring Road, Surat-395003, Gujarat, India.

Email : compliance@tridentlifeline.com Website : www.tridentlifeline.com Tel: 0261-2490224

Standalone Audited Statement of Assets & Liabilities As On 31st March, 2025

Sr. No.	Particulars	(INR In Lacs, unless otherwise stated)	
		Year Ended 31-Mar-2025 Audited	Year Ended 31-Mar-2024 Audited
I.	EQUITY AND LIABILITIES		
	(1) Shareholder's Funds		
	(a) Share Capital	1,149.92	1,149.92
	(b) Reserves & Surplus	5,422.72	4,117.58
	Total	6,572.64	5,267.50
	(2) Share Application Money Pending Allotment		
	Total	-	-
	(3) Non-Current Liabilities		
	(a) Long-Term Borrowings	639.97	358.35
	(b) Long-Term Liabilities	7.02	7.02
	(c) Deferred Tax Liabilities (Net)	45.78	-
	Total	692.78	365.37
	(4) Current Liabilities		
	(a) Short-Term Borrowings	849.54	261.22
	(b) Trade Payables	964.97	757.58
	(c) Other Current Liabilities	434.79	499.70
	(d) Short Term Provisions	264.47	172.48
	Total	2,513.78	1,690.98
	TOTAL EQUITY AND LIABILITIES	9,779.20	7,323.86
II.	ASSETS		
	(1) Non-Current Assets		
	(a) Property, Plant and Equipment		
	(i) Tangible Assets	799.58	327.05
	(ii) Intangible Assets	679.97	434.93
	(iii) Capital Work-In-Progress	53.72	402.78
	(b) Non-Current Investments	1,248.52	440.14
	(c) Deferred Tax Assets (Net)	-	14.65
	(d) Long Term Loans and Advances	81.92	403.88
	(e) Other Non-Current Assets	1.60	2.40
	Total	2,865.32	2,025.84
	(2) Current assets		
	(a) Current Investments	-	-
	(b) Inventories	1,657.23	1,105.96
	(c) Trade Receivables	2,040.16	1,375.54
	(d) Cash and Cash Equivalents	211.02	600.99
	(e) Short-Term Loans and Advances	2,527.13	1,858.84
	(f) Other Current Assets	478.33	356.69
	Total	6,913.89	5,298.01
	TOTAL ASSETS	9,779.20	7,323.86

*For And On Behalf Of The Board***TRIDENT LIFELINE LIMITED****Chairman &
Executive Director
Hardik Desai
(DIN No: 01358227)****Managing
Director
Shrahan H. Patel
(DIN No: 08629141)**Place : Surat
Date : 28th April, 2025



TRIDENT LIFELINE LIMITED

[CIN : L51909GJ2014PLC078227]

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Standalone Profit And Loss Statement of Audited Financial Results for the Half Year & Year ended 31st March, 2025

Sr. No.	Particulars	(INR In Lacs, unless otherwise stated)				
		Half Year Ended			Year Ended	
		31.03.2025 Audited (CY H2)	30.09.2024 Un-Audited (CY H1)	31.03.2024 Audited (PY H2)	31.03.2025 Audited FY 2024-25	31.03.2024 Audited FY 2023-24
I. Revenue From Operations						
	Net Sales/Income From Operations (Net of Taxes)	3,740.10	3,039.82	2,607.66	6,779.91	4,465.24
	Other Income	215.07	99.01	149.49	314.08	220.28
	TOTAL INCOME	3,955.17	3,138.83	2,757.14	7,094.00	4,685.52
II. EXPENSES						
	Cost of Materials Consumed	1,837.31	1,448.28	1,303.65	3,285.59	2,071.03
	Purchase of Stock-in-Trade	61.96	126.00	680.04	187.96	951.89
	Changes in Inventories of Finished Goods, Work-In-Progress and Stock-In-Trade	108.02	39.04	(177.81)	147.06	(66.65)
	Employment Benefit Expenses	187.06	119.89	105.47	306.95	202.45
	Financial Costs	76.01	46.81	25.88	122.83	46.30
	Depreciation and Amortization Expenses	104.58	48.29	47.63	152.87	77.04
	Other Expenses	643.54	456.63	205.95	1,100.16	423.54
	TOTAL EXPENSES	3,018.49	2,284.93	2,190.80	5,303.42	3,705.62
	III. Profit Before Exceptional and Extraordinary Items and Tax	936.68	853.90	566.34	1,790.58	979.90
	IV. Exceptional Items	-	-	-	-	-
	V. Profit Before Extraordinary Items and Tax	936.68	853.90	566.34	1,790.58	979.90
	VI. Extraordinary Items	-	-	-	-	-
	VII. Profit Before Tax	936.68	853.90	566.34	1,790.58	979.90
	VIII. Tax Expense :					
	(1) Current Tax	(211.53)	(213.47)	(135.62)	(425.00)	(238.43)
	(2) MAT Credit	-	-	-	-	-
	(3) Excess Tax Provision of Earlier Year	-	-	(0.05)	-	(0.05)
	(4) Deferred Tax	(60.44)	-	(37.09)	(60.44)	(37.09)
	IX. Net Profit/(Loss) for the Period	664.71	640.43	393.58	1,305.14	704.34
	X. Paid Up Equity Share Capital (FV:- Rs. 10/- each)	1,149.92	1,149.92	1,149.92	1,149.92	1,149.92
	XI. Earning Per Equity Share:					
	(1) Basic- Not Annualized	5.78	5.57	3.49	11.35	6.23
	(2) Diluted- Not Annualized	5.78	5.57	3.49	11.35	6.23

For And On Behalf Of The Board

TRIDENT LIFELINE LIMITED

**Chairman &
Executive Director
Hardik Desai
(DIN No: 01358227)**

**Managing
Director
Shrahan H. Patel
(DIN No: 08629141)**

**Place : Surat
Date : 28th April, 2025**



TRIDENT LIFELINE LIMITED

[CIN : L51909GJ2014PLC078227]

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STANDALONE CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2025

Sr. No.	Particulars	(INR In Lacs, unless otherwise stated)	
		Year Ended	Year Ended
		31-Mar-25	31-Mar-24
		Audited	Audited
A. CASH FLOW FROM OPERATING ACTIVITIES:			
	Profit Before Exceptional and Extraordinary Items and Tax	1,790.58	979.90
	Adjustments for:		
	Depreciation	152.87	77.04
	Prior Period Items	-	-
	Financial Cost	122.83	46.30
		2,066.28	1,103.25
	Less: Other Income (Considered Separately)	220.03	176.03
	Cash from Operations		
	Less: Adjustment for Working Capital Changes		
	Add/ (Less):		
	Changes in Inventory	(551.27)	(389.14)
	Changes in Trade Receivable	(664.62)	(160.69)
	Changes in Other Current Assets	(121.65)	66.69
	Changes in Short Term Loans & Advances	(668.29)	(804.91)
	Changes in Trade Payable	207.39	276.51
	Changes in Other Current Liabilities	(64.91)	263.12
	Changes in Short Term Provision	91.99	148.42
		Total - B	(1,771.36)
	Cash Generated from Operations after Working Capital Changes (A - B)		
	Add: Increase in Non Current Assets	74.89	327.21
	Add: Increase in Long Term Liabilities	0.80	0.80
	Less: Income Tax	425.00	238.43
	Less: Earlier Year Tax Adjustment	-	0.05
	Net Cash Flow from Operating Activities	(D)	89.53
		(349.31)	
B. Cash Flow from Investing Activities			
	Interest Received	220.03	176.03
	Add:-		
	Decrease in Long Term Loans & Advances	-	-
	Sale of Fixed Assets	-	-
	Less:		
	Increase in Long Term Loans & Advances	(321.96)	332.76
	Investment In Fixed Deposit	240.88	11.13
	Purchase of Equity Shares	567.50	24.83
	Purchase of Fixed Assets	521.38	907.99
	Net Cash Flow from Investing Activities	(E)	(1,100.69)
		(787.77)	
C. Cash Flow from Financing Activities			
	Add: Changes Share Capital		
	Add: Changes in Securities Premium		
	Add: Changes in Secured Loan & Unsecured Loan	281.62	312.85
	Add: Changes in Short Term Borrowings	588.32	(31.06)
	Less: Financial Cost	(122.83)	(46.30)
	Net Cash Flow from Financing Activities	(F)	235.49
		747.12	
	Net Changes in Cash & Cash Equivalents (D+E+F)	(389.96)	(775.67)
	Opening Balance of Cash & Cash Equivalents	600.99	1,376.65
	Closing Balance of Cash & Cash Equivalents	211.02	600.99

For And On Behalf Of The Board
TRIDENT LIFELINE LIMITED

Chairman &
Executive Director
Hardik Desai
(DIN No: 01358227)

Managing
Director
Shravan H. Patel
(DIN No: 08629141)

Place : Surat
Date : 28th April, 2025

**TRIDENT LIFELINE LIMITED**

[CIN : L51909GJ2014PLC078227]

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Notes to Financial Results

1. The above financial statements have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) to comply with the Accounting Standards specified under section 133 of the Act read with Companies (Accounting Standards) Rules, 2021 and the relevant provisions of the Companies Act 2013.
2. The above Financial Results of the company for the period ended on 31st March, 2025 was reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on April 28th, 2025.
3. Figures for the Previous periods have been re-grouped/re-stated/re-arranged, wherever necessary, to correspond with the current period's classification/disclosure/ comparatives for the ease of the investor's or stakeholder's analysis.
4. Figures for the half year ended 31st March, 2025 and 31st March, 2024 is balancing figures between the audited year to end figures up to 31st March, 2025 and 31st March, 2024 and the published year to half year ended 30th September, 2024 and 30th September, 2023.
5. As per management's current assessment, no significant impact on carrying amounts of inventories, trade receivables, investments and other financial assets is expected, and management will continue to monitor changes in future economic conditions. The eventual outcome of the impact of the global health pandemic may be different from those estimated as on the date of approval of these Standalone Financial statements.
6. As the company is listed on SME Platform of BSE, it has been exempted from the applicability of IND-AS as per the proviso to the rule 4 of Companies (Indian Accounting Standards), 2015
7. The status of Investor's Complaints during the year ended on 31st March, 2025 is as under:

Complaints pending at the beginning of the period	Nil
Complaints received during the period	Nil
Complaints disposed of and resolved during the period	Nil
Complaints pending at the end of the period	Nil

For And On Behalf Of The Board

TRIDENT LIFELINE LIMITED

Chairman &
Executive Director
Hardik Desai
(DIN No: 01358227)Managing
Director
Shrvan H. Patel
(DIN No: 08629141)Place : Surat
Date : 28th April, 2025



AUDITOR'S REPORT ON
HALF YEARLY CONSOLIDATED FINANCIAL RESULTS AND YEAR TO DATE
RESULTS

(Pursuant to the Regulation 33 of the
SEBI (Listing Obligation and Disclosure Requirements Regulations, 2015)

To
Board of Directors

TRIDENT LIFELINE LIMITED

2nd Floor, Shop-2004,
North Extension, Falsawadi,
Begumpura, Sahara Darwaja,
Surat, Gujarat - 395003

We have audited the accompanying half yearly & yearly Consolidated Financial Results of **TRIDENT LIFELINE LIMITED** ('the Parent') and its subsidiary (the parent and its subsidiary together referred to as "the group"), for the half year ended on 31st March, 2025 and the year to date result for the period 1st April 2024 to 31st March 2025 ("The Financial Statement"), being submitted by the Company pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015. This Statement is responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue an audit report on these financial statements based on our audit.

The statement includes the results of the following entities:

1. Trident Lifeline Limited
2. TNS Pharma Private Limited
3. TLL Parenterals Limited
4. TLL Herbal Limited
5. TLL Elements Private Limited
6. Trident Mediquip Limited

In our opinion and to the best of our information and according to the explanations given to us these Consolidated Financial Results:

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit/ loss and other comprehensive income and other financial information for the half year ended 31st March, 2025 as well as the year to date results for the period from 01st April, 2024 to 31st March, 2025.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under Section 143 (10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Results 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 together with the ethical requirements that are relevant to our audit of the Consolidated Financial Results under the provisions of the Companies Act, 2013 and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibility for the Financial Statements

The Company's board of directors are responsible for the matters stated in section 134 (5) of the Act with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding 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 financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

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

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

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

Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls





Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion.

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

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

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

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

For A Bafna & Associates
Chartered Accountants
(Firm Registration No:- 121901W)

Meet P Jain



CA Meet Prakashkumar Jain
Partner
M.No. 195377

Place : Surat
Date : 28th April, 2025
UDIN NO.:- 25195377BMHWKJ3209



TRIDENT LIFELINE LIMITED

[CIN : L51909GJ2014PLC078227]

Regd. Office: 2nd Floor, Shop-2004, North Extension, Falsawadi, Ring Road, Surat-395003, Gujarat, India.
Email : compliance@tridentlifeline.com Website : www.tridentlifeline.com Tel: 0261-2490224

Consolidated Audited Statement of Assets & Liabilities As On 31st March, 2025			
(INR In Lacs, unless otherwise stated)			
Sr. No.	Particulars	Year Ended 31-Mar-2025	Year Ended 31-Mar-2024
I.	EQUITY AND LIABILITIES		
	(1) Shareholder's Funds		
	(a) Share Capital	1,149.92	1,149.92
	(b) Reserves & Surplus	5,295.72	4,040.73
	(c) Minority Interest	519.32	105.35
	Total	6,964.96	5,296.00
	(2) Share Application Money Pending Allotment		99.00
	Total		
	(3) Non-Current Liabilities		
	(a) Long-Term Borrowings	3,227.27	1,279.98
	(b) Long-Term Liabilities	7.02	7.02
	(c) Deferred Tax Liabilities (Net)	45.78	-
	(d) Long Term Provisions	-	-
	Total	3,280.08	1,287.00
	(4) Current Liabilities		
	(a) Short-Term Borrowings	2,175.88	561.05
	(b) Trade Payables	1,478.83	753.57
	(c) Other Current Liabilities	1,401.76	536.74
	(d) Short Term Provisions	298.99	174.26
	Total	5,355.47	2,025.62
	TOTAL EQUITY AND LIABILITIES	15,600.50	8,707.62
II.	ASSETS		
	(1) Non-Current Assets		
	(a) Property, Plant and Equipment		
	(i) Tangible Assets	3,496.27	1,634.49
	(ii) Intangible Assets	839.14	455.28
	(iii) Capital Work-In-Progress	156.22	402.78
	(iv) Intangible Assets Under Development	4.00	-
	(v) Goodwill	52.37	-
	(b) Non-Current Investments	1,072.31	377.41
	(c) Deferred Tax Assets (Net)	240.10	14.64
	(d) Long Term Loans and Advances	143.14	428.82
	(e) Other Non-Current Assets	559.82	196.74
	Total	6,563.36	3,510.15
	(2) Current assets		
	(a) Current Investments	-	-
	(b) Inventories	2,824.29	1,258.40
	(c) Trade Receivables	2,768.25	1,344.28
	(d) Cash and Cash Equivalents	246.05	665.43
	(e) Short-Term Loans and Advances	2,030.33	1,338.20
	(f) Other Current Assets	1,168.22	591.17
	Total	9,037.14	5,197.47
	TOTAL ASSETS	15,600.50	8,707.62

For And On Behalf Of The Board
TRIDENT LIFELINE LIMITED

Chairman &
Executive Director
Hardik Desai
(DIN No: 01358227)

Managing
Director
Shravan H. Patel
(DIN No: 08629141)

Place : Surat
Date : 28th April, 2025



TRIDENT LIFELINE LIMITED

[CIN : L51909GJ2014PLC078227]

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Consolidated Profit And Loss Statement of Audited Financial Results for the Half Year & Year ended 31st March, 2025

Particulars	(Amount In Lacs)				
	Half Year Ended			Year Ended	
	31.03.2025 Audited (CY H2)	30.09.2024 Un-Audited (CY H1)	31.03.2024 Audited (PY H2)	31.03.2025 Audited FY 2024-25	31.03.2024 Audited FY 2023-24
I. Revenue From Operations					
Net Sales/Income From Operations (Net of Taxes)	4,962.17	2,925.33	2,605.28	8,696.47	4,462.86
Other Income	370.24	103.85	137.07	823.11	207.86
TOTAL INCOME	5,332.41	3,029.18	2,742.35	9,519.58	4,670.72
II. EXPENSES					
Cost of Materials Consumed	2,712.00	1,229.03	1,345.07	4,304.63	2,112.45
Purchase of Stock-in-Trade	(14.33)	193.92	673.68	179.59	945.53
Changes in Inventories of Finished Goods, Work-In-Progress and Stock-In-Trade	82.64	0.91	(234.23)	71.00	(123.06)
Employment Benefit Expenses	561.55	232.61	143.18	1,208.84	240.16
Financial Costs	233.22	99.13	40.02	398.52	60.44
Depreciation and Amortization Expenses	350.39	70.07	67.55	549.25	96.96
Other Expenses	675.68	548.99	254.07	1,446.27	468.71
TOTAL EXPENSES	4,601.15	2,374.65	2,289.33	8,158.10	3,801.19
III. Profit Before Exceptional and Extraordinary Items and Tax	731.26	654.54	453.01	1,361.49	869.53
IV. Exceptional Items	-	-	-	-	-
V. Profit Before Extraordinary Items and Tax	731.26	654.54	453.01	1,361.49	869.53
VI. Extraordinary Items	-	-	-	-	-
VII. Profit Before Tax	731.26	654.54	453.01	1,361.49	869.53
VIII. Tax Expense :					
(1) Current Tax	(240.33)	(213.47)	(135.62)	(453.80)	(238.43)
(2) MAT Credit	-	-	-	-	-
(3) Excess Tax Provision of Earlier Year	(0.38)	-	2.85	(0.38)	(0.05)
(4) Deferred Tax	142.18	-	(37.09)	142.18	(37.09)
IX. Net Profit/(Loss) for the Period	632.72	441.07	283.16	1,049.48	593.97
Minority Interest	(93.48)	(97.69)	-	(125.31)	(40.42)
Profit for the Year after Minority Interest	726.20	538.75	283.16	1,174.79	634.39
Profit/(Loss) From Discontinuing Operations	-	-	-	-	-
Tax Expense of Discounting Operations	-	-	-	-	-
Profit/(Loss) From Discontinuing Operations	-	-	-	-	-
Balance Transferred to Pre-operative Expenses	-	-	-	-	-
Profit/(Loss) For The Period	726.20	538.75	283.16	1,174.79	634.39
X. Paid Up Equity Share Capital (FV:- Rs. 10/- each)	1,149.92	1,149.92	1,149.92	1,149.92	1,149.92
XI. Earning Per Equity Share:					
(1) Basic- Not Annualized	6.32	4.69	2.46	10.22	5.52
(2) Diluted- Not Annualized	6.32	4.69	2.46	10.22	5.52

For And On Behalf Of The Board

TRIDENT LIFELINE LIMITED

Chairman &
Executive Director

Hardik Desai
(DIN No: 01358227)

Managing
Director

Shravan H. Patel
(DIN No: 08629141)

Place : Surat

Date : 28th April, 2025



TRIDENT LIFELINE LIMITED

[CIN : L51909GJ2014PLC078227]

Regd. Office: 2nd Floor, Shop-2004, North Extension, Falsawadi, Ring Road, Surat-395003, Gujarat, India.

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CONSOLIDATED CASH FLOW STATEMENT FOR THE PERIOD ENDED 31ST MARCH, 2025

A. CASH FLOW FROM OPERATING ACTIVITIES:		31st March, 2025	31st March, 2024
Profit Before Exceptional and Extraordinary Items and Tax		1,361.49	869.53
Adjustments for:			
Depreciation		549.25	96.96
Prior Period Items		-	-
Financial Cost		398.52	60.44
		2,309.26	1,026.93
Less: Other Income (Considered Separately)		262.21	145.64
Cash from Operations	Total - A	2,047.05	881.29
Less: Adjustment for Working Capital Changes			
Add/ (Less):			
Changes in Inventory		(783.85)	(541.57)
Changes in Trade Receivable		(1,247.16)	(135.33)
Changes in Other Current Assets		(119.76)	(87.21)
Changes in Short Term Loans & Advances		(575.33)	(221.67)
Changes in Trade Payable		640.33	272.50
Changes in Other Current Liabilities		(487.20)	269.77
Changes in Short Term Provision		90.90	149.72
	Total - B	(2,482.07)	(293.80)
Cash Generated from Operations after Working			
Capital Changes (A - B)	(C)	(435.02)	587.49
Add: Increase in Non Current Assets		(134.96)	(126.51)
Add: Increase in Long Term Liabilities		-	-
Less: Income Tax		(453.80)	238.43
Less: Earlier Year Tax Adjustment		(0.38)	0.05
Net Cash Flow from Operating Activities	(D)	(1,024.17)	222.51
B. Cash Flow from Investing Activities			
Interest Received		262.21	145.64
Add:-			
Decrease in Long Term Loans & Advances		-	-
Sale of Fixed Assets		-	-
Less:			
Increase in Long Term Loans & Advances		(330.91)	344.04
Investment in Fixed Deposits		299.85	24.54
Purchase of Equity Shares		565.80	24.32
Purchase of Fixed Assets		1,109.95	1,789.12
Net Cash Flow from Investing Activities	(E)	(1,382.47)	(2,036.38)
C. Cash Flow from Financing Activities			
Add: Changes Share Capital		8.80	0.49
Add: Changes in Securities Premium		-	99
Add: Changes in Term Loan		843.07	-
Add: Changes in Unsecured Loan		776.40	883.91
Add: Changes in Short Term Borrowings		746.30	177.87
Less: Financial Cost		(398.52)	(60.44)
Net Cash Flow from Financing Activities	(F)	1,976.05	1,100.82
Net Changes in Cash & Cash Equivalents (D+E+F)		(430.59)	(713.05)
Opening Balance of Cash & Cash Equivalents		676.63	1,378.48
Closing Balance of Cash & Cash Equivalents		246.05	665.43

For And On Behalf Of The Board

TRIDENT LIFELINE LIMITED

Chairman &
Executive Director
Hardik Desai
(DIN No: 01358227)

Managing
Director
Shrahan H. Patel
(DIN No: 08629141)

Place : Surat
Date : 28th April, 2025



TRIDENT LIFELINE LIMITED

[CIN : L51909GJ2014PLC078227]

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Notes to Consolidated Financial Results

1. The above financial statements have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) to comply with the Accounting Standards specified under section 133 of the Act read with Companies (Accounting Standards) Rules, 2021 and the relevant provisions of the Companies Act 2013.
2. The above Consolidated Financial Results of the company for the period ended on 31st March, 2025 was reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on April 28th, 2025.
3. Figures for the Previous periods have been re-grouped/re-stated/re-arranged, wherever necessary, to correspond with the current period's classification/disclosure/ comparatives for the ease of the investor's or stakeholder's analysis.
4. M/s. Trident Lifeline Limited has acquired 51%, 51%, 100%, 51% & 51% shareholding of M/s. TNS Pharma Pvt. Ltd., M/s. TLL Parenterals Ltd., M/s. TLL Elements Private Ltd., M/s. Trident Mediquip Ltd. & M/s. TLL Herbal Ltd. respectively and became holding company as on 21/12/2022, 02/12/2024, 15/04/2024, 04/02/2025 & 10/08/2023 respectively.

Hence, we have prepared Consolidated Financials of M/s. Trident Lifeline Limited as on 31/03/2025 (year ended) by consolidating above-mentioned portion of Assets and Liabilities of M/s. TNS Pharma Pvt. Ltd., M/s. TLL Parenterals Ltd., M/s. TLL Elements Private Ltd., M/s. Trident Mediquip Ltd. & M/s. TLL Herbal Ltd. respectively.
5. Figures for the half year ended on 31st March, 2025 and 31st March, 2024 is balancing figures between the audited year to end figures up to 31st March, 2025 and 31st March, 2024 and the published half year ended 30th September, 2025 and 30th September, 2024.
6. As per management's current assessment, no significant impact on carrying amounts of inventories, trade receivables, investments and other financial assets is expected, and management will continue to monitor changes in future economic conditions. The eventual outcome of the impact of the global health pandemic may be different from those estimated as on the date of approval of these Consolidated Financial Statements.
7. As the company is listed on SME Platform of BSE, it has been exempted from the applicability of IND-AS as per the proviso to the rule 4 of Companies (Indian Accounting Standards), 2015

For And On Behalf Of The Board
TRIDENT LIFELINE LIMITED

Chairman &
Executive Director
Hardik Desai
(DIN No: 01358227)

Managing
Director
Shrvan H. Patel
(DIN No: 08629141)

Place : Surat
Date : 28th April, 2025



TRIDENT LIFELINE LIMITED

[CIN : LS1909GJ2014PLC078227]

Regd. Office: 2nd Floor, Shop-2004, North Extension, Falsawadi, Ring Road, Surat-395003, Gujarat, India.
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8. The Board of Directors have decided to Change the Method of Consolidation of Financial Statements from Proportionate Method to Equity Method as per AS-21. However, the change in the method of Consolidation of Financial Statements do not have material impact on the Audited Financial Statements.
9. The status of Investor's Complaints during the year ended on 31st March, 2025 is as under:

Complaints pending at the beginning of the period	Nil
Complaints received during the period	Nil
Complaints disposed of and resolved during the period	Nil
Complaints pending at the end of the period	Nil

For And On Behalf Of The Board
TRIDENT LIFELINE LIMITED

Chairman &
Executive Director
Hardik Desai
(DIN No: 01358227)

Managing
Director
Shravan H. Patel
(DIN No: 08629141)

Place : Surat
Date : 28th April, 2025



CIN No. : L51909GJ2014PLC078227

GST No. : 24AAECT8906D1ZG

TRIDENT LIFELINE LIMITED

(Formerly Trident Lifeline Private Limited)

Date: 28th April, 2025

BSE Limited 14 th Floor, P. J. Towers, Dalal Street, Fort, Mumbai – 400001.	Stock ID: TLL Scrip Code: 543616
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Sub: Declaration pursuant to Regulation 33(3) (d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, we hereby declare that, M/s A Bafna & Associates, Chartered Accountants (Firm Registration No. 121901W), Surat, Statutory Auditors of the Company, have issued an Audit Reports on the Standalone and Consolidated Financial Results for the Financial Year ended March 31, 2025 are with 'unmodified opinion'.

Please take this declaration on your records.

Thanking You,

Yours Faithfully

FOR TRIDENT LIFELINE LIMITED

Ashish Anandsingh Bafna
Chief Financial Officer

Registered Office: 2004, 2nd Floor, North Extension, Falsawadi, Ring Road, Surat-395003, Gujarat, INDIA.

Tel : +91 261 2451274, 2451284 Email : info@tridentlifeline.com Web : www.tridentlifeline.com

Corporate Office: 2001, 2nd Floor, APMC, Krushi Bazar, Falsawadi, Ring Road, Surat-395003, Gujarat, INDIA.

Tel : +91 261 2490224, 2490225

TRIDENT LIFELINE LIMITED

(Formerly Trident Lifeline Private Limited)

Annexure-B**Disclosure of information pursuant to Regulation 30 of SEBI LODR Regulations read with SEBI circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31 2024**

Particulars	
Name	M/s. DAC & CO., Chartered Accountants Internal Auditor
Reason for Change viz. Appointment, Resignation, Removal, Death or otherwise;	Appointment as an Internal Auditor of the Company for FY 2025-2026.
Date of appointment/ cessation (as applicable) & term of appointment	28 th April, 2025 Term: For the Financial Year 2025-26.
Brief Profile (in case of appointment)	DAC & Co., a Chartered Accountancy Firm is located at Surat engaged in assignments such as Internal Audit, Forensic Audit, Concurrent Audit, Stock Audit, Indirect Taxes and many more. Mr. Prateek Choudhary is a key partner at the firm, he is a fellow member of ICAI and also holds a degree in Bachelor of Commerce.
Disclosure of Relationship between Directors (In case Appointment of Director)	NIL

NIKITA
SHARMA

Digitally signed by
NIKITA SHARMA
Date: 2025.04.28
20:15:19 +05'30'



TRIDENT LIFELINE LIMITED
(Formerly Trident Lifeline Private Limited)

CIN No. : L51909GJ2014PLC078227

GST No. : 24AAECT8906D1ZG

Date: April 28, 2025

BSE Limited 14th Floor, P. J. Towers, Dalal Street, Fort, Mumbai – 400001.	Stock ID: TLL Scrip Code: 543616
--	---

Sub: Statement of Deviation or Variation of funds under Regulation 32 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Pursuant to Regulation 32 (1) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith the Statement of Deviation or Variation, along with Certificate issued by Statutory Auditor in respect of the utilization of the proceeds of the Initial Public Offer ("IPO") of the Company as on period ended March 31, 2025.

The aforesaid statement has been reviewed by the Audit Committee and taken on record at its meeting held on April 28, 2025.

You are requested to kindly take the note of above on records.

Thanking You,

Yours Faithfully

For **Trident Lifeline Limited**

NIKITA SHARMA Digitally signed by NIKITA SHARMA
Date: 2025.04.28 20:42:54 +05'30'

Nikita Sharma
Company Secretary & Compliance Officer
Membership No. A60595

Encl: As Above

Registered Office: 2004, 2nd Floor, North Extension, Falsawadi, Ring Road, Surat-395003, Gujarat, INDIA.

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TRIDENT LIFELINE LIMITED

(Formerly Trident Lifeline Private Limited)

STATEMENT OF DEVIATION OR VARIATION IN UTILIZATION OF FUNDS RAISED

Name of listed entity	TRIDENT LIFELINE LIMITED
Mode of Fund Raising	Initial Public Offer
Date of Raising Funds	04.10.2022 (Date of Allotment)
Amount Raised	Rs. 35,34,19,200/-
Report filed for Quarter ended	31 st March, 2025.
Monitoring Agency	NA
Monitoring Agency Name, if applicable	NA
Is there a Deviation / Variation in use of funds raised	No
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders	NA
If Yes, Date of shareholder Approval	NA
Explanation for the Deviation / Variation	NA
Comments of the Audit Committee after review	None
Comments of the auditors, if any	None

Objects for which funds have been raised and where there has been a deviation, in the following table (Amount in Rs.)

Original Object	Modified Object, if any	Original Allocation	Modified allocation, if any	Funds Utilised till 31.03.2025	Amount of Deviation/ Variation for the quarter according to applicable object	Remarks if any
To meet working capital requirement	NA	20,50,00,000	NA	20,05,05,570	NA	Balance Amount is still with compan

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TRIDENT LIFELINE LIMITED

(Formerly Trident Lifeline Private Limited)

						y and required to be utilized
Product Registration in the international markets	NA	5,13,66,000	NA	51,55,056	NA	Balance Amount is still with company and required to be utilized
General Corporate Purpose	NA	6,70,53,200	NA	6,70,48,509	NA	Balance Amount is still with company and required to be utilized
Public Issue Expense	NA	3,00,00,000	NA	3,00,00,000	NA	Entire Amount allocated for Public Issue Expense has been utilized.

Deviation or variation could mean:

- (a) Deviation in the objects or purposes for which the funds have been raised or
- (b) Deviation in the amount of funds actually utilized as against what was originally disclosed or
- (c) Change in terms of a contract referred to in the fund-raising document i.e. prospectus, letter of offer, etc.

 For **Trident Lifeline Limited**

NIKITA

SHARMA

 Digitally signed by NIKITA
 SHARMA
 Date: 2025.04.28 20:43:15
 +05'30'

Nikita Sharma
Company Secretary & Compliance Officer
Membership No. A60595
Registered Office: 2004, 2nd Floor, North Extension, Falsawadi, Ring Road, Surat-395003, Gujarat, INDIA.

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Tel : +91 261 2490224, 2490225



To,
Audit Committee/Board of Directors,
Trident Lifeline Limited
2nd Floor, Shop-2004, North Extension,
Falsawadi, Begumpura, Nodh-4/1650,
Sahara Darwaja, Surat, Gujarat- 395003

Sub: Statement of Funds Utilized for Purposes Other Than Those Stated in The Prospectus Under Regulation 32 (5) Of SEBI LODR Regulations, 2015 for the period ended on 31st March, 2025

Dear Sir,

On the basis of examination of books of accounts and other documents produced for our verification and information and explanations given to us by **Trident Lifeline Limited** ('the Company'), We certify that the company has utilized following amount for the purpose of the Objects as stated in Prospectus dated 19th September, 2022 issued for issue of shares of the Company:

Amount (in Rs)

Sr. No.	Particulars	Projected utilization of funds as per Prospectus	Actual utilization of funds upto 31.03.2025	Pending Utilization	Deviation (if any)
1	To meet working capital requirements	20,50,00,000	20,05,05,570	44,94,430	Nil
2	Product Registration in the international markets	5,13,66,000	51,55,056	4,62,10,944	Nil
3	General Corporate purpose	6,70,53,200	6,70,48,509	4,691	Nil
4	Public Issue Expense	3,00,00,000	3,00,00,000	Nil	Nil
	Total	35,34,19,200	30,27,09,135	5,07,10,065	

For A Bafna & Associates
Chartered Accountants
(FRN No.:- 121901W)

Meet P Jain

(Partner)
CA Meet Jain
M. No. 195377
UDIN : 25195377BMHWKK9902



Date : 28th April, 2025
Place : Surat



TRIDENT LIFELINE LIMITED

(Formerly Trident Lifeline Private Limited)

CIN No. : L51909GJ2014PLC078227

GST No. : 24AAECT8906D1ZG

- C. Format for disclosing outstanding default on loans and debt securities:**
Not Applicable.
- D. Format for disclosure of Related Party Transactions:** Not Applicable.
- E. Statement on impact of audit qualifications (for audit report with modified opinion) submitted along - with annual audited financial results:** Attached

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