



Trio Mercantile & Trading Limited

613/B, Mangal Aarambh, Near Mc. Donalds, Kora Kendra, R. M. Bhattad Road,
Borivali (W), Mumbai - 400 092. • Tel. : 2833 5999 • Email : triomtl@gmail.com
www.triomercantile.com • CIN : L51909MH2002PLC136975

15th May, 2026

To,
The Department of Corporate Services,
BSE Limited
14th Floor, P.J Towers,
Dalal Street, Mumbai -400001

Dear Sir / Madam,

Sub : Outcome of Board Meeting held on Friday, 15th May, 2026 Meeting Commenced at 7.15PM and concluded at 8.15PM
Ref : BSE Scrip Code:534755

Pursuant to the provisions of Regulation 30 (2) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform your good self that the Board of Directors of our Company in their meeting held on **Friday, 15th May, 2026 at its Registered office** has:

1. Considered and approved and taken on records the Audited Financial Results along with the declaration Statement and Audit Report for the quarter and Financial Year ended on March 31,2026 as recommended by the Audit Committee.

Pursuant to the provisions of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby enclose the following:

- Audited Financial Results for the Quarter and Financial Year ended on March 31st, 2026.
- Audit Report from the Statutory Auditor of the Company.
- Declaration from Managing Director w.r.t. Audit Report with unmodified opinion to the Audited Financial Results for the financial year ended 31stMarch, 2026.

The report of the Auditor is with unmodified opinion with respect to the Audited Financial Results of the Company for the Quarter and the Financial Year ended March 31st, 2026.

2. Considered and taken on records the Annual Disclosure of Interest received from the Directors of the Company upon the closure of the Financial year.
3. Declaration regarding Unmodified Opinion.

Kindly take the same on your records.

Thanking you,

For Trio Mercantile & Trading Limited

D. R. Mehta
Deepak Mehta
Managing Director
DIN :00046696



TRIO MERCANTILE & TRADING LIMITED

Registered Off: 613/B, Mangal Aarambh, Kora Kendra, Borivali (W), Mumbai - 400092
 CIN - L51909MH2002PLC136975, Tel : +91-2833 5998 , URL: www.tricomercantile.com

Statement of Audited Financial Results for the Quarter and Year Ended 31st March, 2026

(Rupees In Lacs)

Particulars	Quarter Ended			Year Ended	Previous Year Ended
	31-Mar-26 Audited	31-Dec-25 Unaudited	31-Mar-25 Audited	31-Mar-26 Audited	31-Mar-25 Audited
1. Revenue from Operations	126.605	62.719	8.330	275.528	165.140
2. Other Income	22.990	19.130	14.880	77.934	71.760
3.Total Revenue (1+2)	149.595	81.849	23.210	353.462	236.900
4. Expenses					
(a) Cost of Materials consumed	-	-	-	-	-
(b) Purchase of stock-in-trade	123.166	61.348	8.120	268.801	161.760
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	0.137	1.435	2.110	1.335	(5.160)
(d) Employee benefits expense	3.921	4.290	4.360	15.798	19.800
(e) Depreciation and amortisation expense	0.083	0.086	0.080	0.338	0.260
(f) Finance Cost	3.480	0.225	0.230	4.155	0.900
(g) Other expenses	6.507	22.248	4.000	54.480	64.700
Total Expenses	137.295	89.632	18.900	344.908	242.260
5. Profit / (Loss) from before exceptional	12.301	(7.783)	4.310	8.555	(5.360)
6. Exceptional Items	-	9.930	-	9.930	-
7. Profit / (Loss) before tax (5-6)	12.301	(17.713)	4.310	(1.375)	(5.360)
8. Tax Expenses					
(1) Current Tax	-	-	-	-	-
(2) Deffred Tax	0.115	-	0.060	0.115	0.060
(3) Tax pertaining to earlier years	3.873	-	-	3.873	-
9. Profit / (Loss) from Countnuing	8.312	(17.713)	4.250	(5.364)	(5.420)
10. Profit / (Loss) from discountnuing	-	-	-	-	-
11. Tax Expenses of discountnuing	-	-	-	-	-
12. Profit / (Loss) from discountnuing Operation (After Tax)	-	-	-	-	-
13. Net Profit / (Loss) for the period (9	8.312	(17.713)	4.250	(5.364)	(5.420)
14. Other Comprehensive Income					
A.(i) Items that will not be reclassified to	-	-	-	-	-
(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-
B. (i) Items that will be reclassified to profit	-	-	-	-	-
(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-



15. Total Comprehensive Income for the period (13+14) (Comprising profit/ (loss) and other	8.312	(17.713)	4.250	(5.364)	(5.420)
16. Earnings Per Share (for discontinued &					
(a) Basic	0.012	(0.026)	0.006	(0.008)	(0.008)
(b) Diluted	0.012	(0.026)	0.006	(0.008)	(0.008)

Notes:

- 1 The above result were reviewed by the Audit Committee and approved by the Board Of directors at their meeting on 15th May, 2026.
- 2 The above result have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS), prescribed under section 133 of the Companies Act 2013, and other recognized accounting practices and policies to the
- 3 The previous periods figures have been reclassified / regrouped wherever required to conform with current periods presentation.
- 4 Q4 fig are balancing figures
- 5 The Company's operations relates to single segment i.e. Trading

For TRIO MERCANTILE & TRADING LIMITED

15TH May, 2026
Mumbai

D. R. Mehta

**DEEPAK MEHTA
MANAGING DIRECTOR
DIN : 00046696**



TRIO MERCANTILE & TRADING LTD

Statement of Assets & Liabilities as at 31st March, 2026

(Rupees in Lacs)

Particulars	As At 31ST March, 2026	As At 31ST March, 2025
	Audited	Audited
Assets		
(1) Non-current assets		
(a) Property, plant and equipment	1.905	2.115
(b) Capital work-in-progress	-	-
(c) Investment Property	-	-
(d) Financial assets		
(i) Investments	-	-
(ii) Loans	934.980	899.262
(iii) Deposit	989.435	1158.073
(e) Deferred tax assets	0.138	0.253
(f) Other non-current assets		
Total Non-current assets	1926.458	2059.703
(2) Current assets		
(a) Inventories	24.811	26.146
(b) Financial assets		
(i) Trade receivables	-	-
(ii) Cash and cash equivalents	18.643	39.542
(iii) Bank balances other than		
(iv) Loans	935.936	616.393
(v) Others	19.337	20.047
(c) Other current assets		
Total current assets	998.727	702.129
Total Assets	2,925.185	2,761.832
EQUITY AND LIABILITIES		
(1) Equity		
(a) Equity Share Capital	1,358.732	1358.732
(b) Other Equity	1,021.825	1027.189
Total Equity	2,380.557	2,385.921
(2) Non-Current Liabilities		
(a) Financial Liabilities		
Borrowings	150.397	11.658
(b) Provisions	-	-
(c) Deferred tax liabilities (Net)	-	-
(d) Non-current tax liabilities (net)	-	-
Total non-current liabilities	150.397	11.658
(4) Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	-	-
(ii) Trade payables	48.218	-
(iii) Other financial liabilities	346.012	364.253
(iv) Sundry Creditors	-	-
(b) Other current liabilities	-	-
(c) Provisions	-	-
Total current liabilities	394.230	364.253
Total equity and liabilities	2,925.185	2,761.832

For Trio Mercantile & Trading Limited

D. P. Mehta

DEEPAK MEHTA
MANAGING DIRECTOR
DIN : 00046696



15th May, 2026
Mumbai

Trio Mercantile & Trading Limited

CASH FLOW STATEMENT

(Rupees in Lacs)

PARTICULARS	For the Year	For the Year
	Ended 31st March 2026	Ended 31st March 2025
A CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit /(Loss) before tax and Extra Ordinary Items	(1.38)	(5.37)
<u>Adjustment for:-</u>		
Interest Income		
Finance Cost	(77.65)	(71.69)
Dividend Received	4.15	0.90
Depreciation	(1.29)	(0.01)
Loss on Sale of Asset	(0.34)	0.26
Refundable Income Tax Written off as per Rectified Order	0.07	-
	(3.87)	-
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	(80.30)	(75.91)
<u>Adjustment for:-</u>		
(Increase)/decrease Trade and other receivables	-	0.00
Increase/(decrease) Trade Payables	48.22	83.59
Increase/(decrease) Other Current Liabilities	(18.24)	0.00
(Increase)/decrease in Inventories	1.34	(5.16)
(Increase)/decrease Others Current Assets	0.71	64.84
(Increase)/decrease Loans & Advances	(319.54)	-
CASH GENERATED FROM OPERATIONS	(367.82)	67.36
Direct Taxes Paid		
Last Year Direct Taxes Paid	-	-
I NET CASH FLOW FROM OPERATING ACTIVITIES	(367.82)	67.36
B CASH FLOW FROM INVESTING ACTIVITIES		
Loan Received / (Given)	132.92	(59.26)
(Purchase)/Sale of Fixed Assets	0.48	(1.37)
Interest Received	77.65	71.69
Dividend Received	1.288	0.01
II NET CASH USED IN INVESTING ACTIVITIES	212.34	11.08
C CASH FLOW FROM FINANCING ACTIVITIES		
Loans Taken/ (Repaid) (Net)	138.74	(43.19)
Repayment of Financial Liability/Lease	-	0.00
Adjustment in Profit & Loss	-	(6.29)
Interest Paid	(4.15)	(0.90)
III NET CASH USED IN FINANCING ACTIVITIES	134.58	(50.38)
NET INCREASE/(DECREASE) IN CASH OR CASH EQUIVALENTS (I + II + III)	(20.90)	28.06
Add:- CASH & CASH EQUIVALENTS AS AT BEGNNING	39.54	11.48
CLOSING BALANCE OF CASH & CASH EQUIVALENTS (Refer Note 8)	18.64	39.54

The above Cash Flow Statement has been prepared under the "Indirect Method" set out in Indian Accounting Standard (Ind AS) 7 on Statement of Cashflows.

15.05.2026
Mumbai



FOR TRIO MERCANTILE & TRADING LIMITED

D. R. Mehta

DEEPAK MEHTA
MANAGING DIRECTOR
DIN : 00046696

Independent Auditor's Report on Financial Results for the Quarter and Year Ended March 31, 2026 of the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To,
The Board of Directors
Trio Mercantile and Trading Limited
Report on the audit of the Financial Results

Opinion

We have audited the accompanying financial results ('the Statement') of Trio Mercantile and Trading Limited (the "Company") for the Quarter and Year ended March 31, 2026, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations"), including relevant circulars issued by the SEBI from time to time.

In our opinion and to the best of our information and according to the explanations given to us, the statement:

- (i) presents financial results in accordance with the requirements of Regulation 33 of the Listing Regulations, and
- (ii) gives a true and fair view in conformity with the applicable Indian Accounting Standards ('Ind AS') prescribed under Section 133 of the Companies Act, 2013 ('the Act'), read with relevant rules issued thereunder, and other accounting principles generally accepted in India, of the standalone net loss after tax and other comprehensive income and other financial information of the Company for the quarter and year ended March 31, 2026.

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, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the 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 statements under the provisions of the Act 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 obtained by us is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Financial Results

The Statement has been prepared on the basis of annual financial statements. The Company's Board of Directors are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other comprehensive income and other financial information of the Company in accordance with the applicable accounting standard prescribed under Section 133 of the Act read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. 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 the 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 Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the 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 the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is 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 the Statement.

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 Statement, 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 Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the 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 financial results 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 Statement, including the disclosures, and whether the Statement represents 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.

Other Matter

We draw attention to the fact that the Company has extended unsecured interest-free loans to certain parties. As referred under Section 186(7) of the Companies Act, 2013, no loan shall be given at an interest rate lower than the prevailing yield of Government Security closest to the tenor of the loan. Based on the information and explanations provided to us, and considering the terms and conditions of such loans, our opinion on the financial results is not modified in respect of this matter.

The Statement include the results for the quarter ended March 31, 2026 being balancing figure between the audited figures in respect of the full financial year ended March 31, 2026 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

For Bilimoria Mehta & Co.

Chartered Accountants

Firm Registration No: 101490W

PRAKASH
RAMNIKLAL
MEHTA

Digitally signed by
PRAKASH
RAMNIKLAL MEHTA
Date: 2026.05.15
20:22:45 +05'30'

CA Prakash R. Mehta

Partner

M. No: 030382

UDIN: 26030382QAUGZB8560

Mumbai

15th May, 2026



Trio Mercantile & Trading Limited

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15th May, 2026

To,
The Department of Corporate Services,
BSE Limited
14th Floor, P.J. Towers,
Dalal Street. Mumbai - 400001.

Dear Sir/ Madam,

**Sub: Declaration w.r.t. Audit Report with unmodified opinion to the Audited
Financial Results for the Financial Year ended 31st March, 2026.**

Ref: BSE Scrip Code : 534755

Pursuant to Regulation 33(3)(b) of SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015, we hereby confirm that the Statutory Auditors of the Company M/s Bilimoria Mehta & Associates Chartered Accountants, Statutory Auditors of the Company have issued an Audit Report with unmodified opinion on Standalone Audited Financial Results of the Company for the Quarter and year ended 31st March, 2026.

The Declaration is given in compliance to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended by SEBI (Listing Obligations and Disclosure Requirements) (Amendment) Regulation 2016 vide notification No. SEBI/LAD-NRO/GN/2016-17/001 dated May 25, 2016 and circular no.CIR/CFD/CMD//56/2016 dated May 27, 2016.

Kindly take the same on records and acknowledge the receipt of the same.

Thanking You,

Yours Truly,

For Trio Mercantile & Trading Limited

D. K. Mehta

Deepak Mehta
Managing Director
DIN : 00046696

