



TRIGYN

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ANNUAL REPORT 2004 - 2005

QUALITY POLICY

At Trigyn Technologies Limited, the management and the employees are committed to secure a long term partnership with each customer. We are into the business of providing Custom Engineered Software Solutions, Product Development, Consulting Assignments, Software Migration & Maintenance. We want to be the preferred supplier of the products and services that we offer. We intend doing this by :

- Ensuring that all products and services will provide complete satisfaction through meeting or exceeding the mutually agreed requirements and expectations consistently.
- Fostering a team environment where quality is everyone's responsibility.
- Promoting a philosophy of continuous improvement embraced by each and every employee.
- Inculcate awareness in all our employees to be responsible for what they produce.

Goals :

- ☛ To maintain and continuously improve Quality System based on ISO 9001:2000 standards
- ☛ To maintain and continuously improve Quality System based on SEI - CMM Level 4
- ☛ Introduce / Inculcate TQM culture & Business Excellence to achieve :
 - Customer Delight
 - Empowered Employees
 - Higher Revenues
 - Lower Costs

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**BOARD OF DIRECTORS**

TUSHAR VAIDYA
RAMKRISHNA BHAGWAT
SANJAY PATKAR
NITIN PALEKAR

(Appointed w.e.f. July 30, 2004)

ANIL KALE
(Appointed w.e.f. March 18, 2005)

MADHAV KALE
(Resigned on June 3, 2004)

- **Wholtime Director & Chief Executive Officer**
- **Wholtime Director**
- **Non - Executive / Independant Director**
- **Non - Executive / Independant Director**
- **Non - Executive / Independant Director**
- **Non - Executive / Independant Director**

FINANCE CONTROLLER

Y.V. GOPALAM

COMPANY SECRETARY

SAMIR KAMAT

(Appointed w.e.f. October 12, 2004)

RACHANA CHOUDHARY
(Resigned on October 11, 2004)

AUDITORS

RSM & CO., CHARTERED ACCOUNTANTS

INTERNAL AUDITORS

M. H. KALE & CO., CHARTERED ACCOUNTANTS

BANKERS

ORIENTAL BANK OF COMMERCE

(Since merger with erstwhile Global Trust Bank)

REGISTERED / CORPORATE OFFICE

UNIT 27-A, SDF I, SEEPZ - SEZ
 ANDHERI (E), MUMBAI 400 096.

US OFFICE

100, METROPLEX DRIVE,
 EDISON, NJ 08817 USA.

SINGAPORE OFFICE

1, NORTH BRIDGE ROAD,
 # 19-04/05 HIGH STREET CENTRE
 SINGAPORE 179094.

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TRIGYN TECHNOLOGIES LIMITED

Directors' Report

Your Directors present the nineteenth Annual Report and audited statement of accounts of Trigyn Technologies Limited for the year ended March 31, 2005.

Financial Results:

(Rs. In Lakhs)

Item	Year ended March 31, 2005	Year ended March 31, 2004
Income from operations	485.72	787.37
Other Income	224.36	358.37
Interest	679.00	798.19
Depreciation	59.07	210.48
Other Expenditure including Personnel costs	554.06	1204.17
Profit / (Loss) before Tax	(582.03)	(1067.10)
Tax for earlier years	0.46	(101.05)
Profit / (Loss) after tax	(582.49)	(966.05)
Less : Prior Period adjustments	43.08	227.18
Add : Extraordinary items	1065.34	-
Add : Exceptional items	216.30	(2122.86)
Net Profit / (Loss)	656.07	(3316.09)
Appropriations :		
Proposed Dividend on Preference Shares	-	-
Proposed Dividend on Equity Shares	-	-
Profit / (Loss) after Appropriations	656.07	(3316.08)
Add: Balance Brought Forward	(66092.39)	(62776.31)
Balance To Be Carried Forward	(65436.32)	(66092.39)

Operations :

During the year under review, the Company achieved a net turnover of Rs.485.72 lakhs as against Rs.787.37 lakhs in the previous year. This reduction of almost 38% was mainly due to transfer of a major business account to i-Flex Group for raising alternate funds and paying a substantial amount out of these funds to the Global Trust Bank (since merged with the Oriental Bank of Commerce) vis-à-vis the ongoing further restructuring / recast of credit facilities proposal with the said Bank. Furthermore the operating margins of the Company, given the current small size and some disproportionate overheads due to organizational structure, were affected and continue to be under pressure. After taking the extraordinary / exceptional items into consideration, the Company achieved a net profit of Rs.656.07 lakhs as against a net loss of 3316.09 lakhs in the previous year. The Company managed to bring down the fixed costs to optimum levels and possibilities of reducing the overheads further are being looked into. Also the Company during the year concentrated only on existing projects and working capital funds were rationed. There were no significant capital expansions undertaken during the year.

Dividend:

The Company has a positive bottomline during the year under review which was mainly due to the extraordinary and exceptional items as reflected herebefore. The Board of Directors is unable to recommend payment of dividend due to accumulated losses and negative performance otherwise.

Subsidiaries:

The Company has restructured the UK operations with a view to eliminating the losses on account of UK operations and achieving profitability of UK operations without sacrificing any existing Client relationships and / or revenues. Trigyn Technologies Limited UK has been put into voluntary liquidation as it continued to incur losses mainly on account of long term lease contracts.

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All eVector companies across all locations around the globe are / would be put under liquidation subject to necessary approvals from the concerned regulatory authorities. For obtaining better leverage the strategic / financial investors in eVector have been provided an exit route through funds of eVector companies without burdening the Company and the eVector product has been spun back into Trigyn Group for enhanced product re-orientation, market penetration and development, which was being overlooked due to different market strategy of the investors.

The Company also proposed to undergo a major restructuring vis-à-vis its direct and tier subsidiaries which have negligible operations so that the group organizational structure is streamlined and unproductive costs and other unnecessary overheads are optimized.

As required under section 212 of the Companies Act, 1956, the financial statements of all the subsidiaries, other than the one having implications of liquidation, are enclosed alongwith the Annual Report. The appropriate provision for losses of these subsidiaries has been made by the Company, wherever required.

Management Discussion & Analysis :

The Management Discussion & Analysis Report as annexed hereto and forms an integral part of this report.

Depository System:

The Company's shares are already under compulsory dematerialization trading. At present around 97% of the shares of the Company are held in dematerialized form.

Fixed Deposits:

The Company has not accepted any fixed deposits and as such, no principal or interest amount is outstanding as on the Balance Sheet date.

Directors Responsibility Statement

Pursuant to section 217(2AA) of the Companies Act 1956, the Directors confirm that :

- i) The annual accounts have been prepared as per the applicable accounting standards, along with proper explanations relating to material departures.
- ii) Appropriate accounting policies have been selected and applied consistently and judgements and estimates have been made that are reasonable and prudent, so as to give a true and fair view of the state of affairs of the Company as at March 31, 2005 and of the profit & loss account for the year ended March 31, 2005.
- iii) Proper and sufficient care has been taken for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 1956 for safeguarding the assets of the Company and detecting fraud and other irregularities.
- iv) The annual accounts have been prepared on a going concern basis.

Employee Stock Option Plan (ESOP) :

The Company has two Employees Stock Option Schemes for the benefit of its employees, whom it treasures as indispensable assets well worth capitalising upon. In 1998, the Company evolved the first Employee Stock Option Plan ("1998 ESOP") under which the eligible employees of the Company and its then sole Subsidiary viz. Leading Edge Infotech Limited were eligible to be allotted at Rs.265/- per equity share. Thereafter with the acquisition of eCapital Solutions (Bermuda) Limited and its various underlying Subsidiaries and other Subsidiaries thereafter, a new Employees Stock Option Scheme otherwise known as Employee Stock Option Plan ("2000 ESOP") was formulated by the Company in 2000 as per the applicable SEBI (Employee Stock Option Scheme and Employee Stock Purchase Scheme) Guidelines 1999. All grants of stock options are presently being made in terms of the 2000 ESOP of the Company the details whereof are as under :

Given hereunder is the stock option activity for the year under review in terms of the 1998 ESOP :

Balance as at March 31, 2004	:	6,875
Forfeited during the year 2004-05	:	500
Balance as at March 31, 2005	:	6,375

Till date 1,875 shares have been allotted in terms the 1998 ESOP.

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In terms of 1998 ESOP, 1,08,150 stock options were granted at the market price, 80,637 stock options at Rs.380/- per equity share as against the market price of Rs.394/- per equity share and 63,550 stock options at Rs.78/- per equity share when the market price was Rs.394.30 per equity share. The Company has in accordance with the Guidelines framed by SEBI on ESOPs recognised the excess of market price of the underlying equity shares over the exercise price of the stock options and the same is being amortised over the vesting period.

During the year, the Company issued NIL options to employees of its subsidiaries, under the 2000 ESOP at an exercise price equivalent to the market price of the shares, on the date of grant of the options. In the current year in respect of above, NIL options to employees of its subsidiaries have been forfeited.

Further, during the year ended 31 March 2001, the Company issued 156,050 options including 34,250 options to employees of its subsidiaries, at an exercise price of Rs 380 per option and the prevalent market price of the shares, on the date of grant of these options was Rs 394.3 per share. In the current year, in respect of the above, 12,450 options including 6,750 options to employees of its subsidiaries have been forfeited.

In April 2000, TTL acquired 100% equity interest in eCapital Solutions (Bermuda) Limited and its subsidiaries (collectively referred as EB). The employees of EB had been granted options by eCapital Solutions (Bermuda) Limited. Accordingly, on acquisition of EB, the Company issued 85,850 options to the employees of the Indian subsidiaries of EB in exchange of EB options held by these employees. These options had been issued at an exercise price of Rs 78 per option and the prevalent market price of the shares, on the date of grant of these options was Rs 394.3 per share. These options would vest in the ratio of 50:25:25 over a period of three years, with a minimum vesting period of one year from the date of the grant of these options. In the current year, in respect of the above, 10,000 options have been forfeited.

In the AGM held on 30 December 2003, the Company passed a resolution to grant Mr. Homiyar Panday, President - US Operations and Employee of the Subsidiary Company, Trigyn Technologies Inc., upto a maximum limit of 240,000 stock options convertible into equivalent amount of equity shares in one tranche at an exercise price of Rs.10/- per equity share. These shares, if opted for, are to vest after a lock in period of one year from the date of grant of the said stock options. The Company has accordingly provided the price differential in its books of accounts in terms of the SEBI (Employees Stock Option Scheme and Employees Stock Purchase Scheme) Guidelines, 1999. The requisite statutory approvals would be taken at the time of issue of these equity shares to Mr. Homiyar Panday.

During the year the Company has granted stock options to Mr. Thomas A Gordon, Senior Vice President – US Operations and Employee of the Subsidiary Company, Trigyn Technologies Inc., upto a maximum limit of 150,000 stock options convertible into equivalent amount of equity shares at market price during the end of July, 2004 in terms of the Employees Stock Options Plan of the Company as applicable to its overseas subsidiaries' employees. These shares, if opted for, are to vest pro rata after a lock in period of one year from the date of grant of the said stock options. This grant is subject to the approval of the members of the Company at the forthcoming Annual General Meeting and also other statutory approvals like SEBI, RBI, etc., as may be required.

The stock option to the employees currently being granted by the company are on selective basis and on merits of each case.

Corporate Governance:

The Report on Corporate Governance for the year 2004-05 is given separately in the Annual Report. The attention of the Shareholders towards the Certificate issued by the Statutory Auditors with reference to the said Report on Corporate Governance. The qualifications which are self explanatory have been addressed and the Audit Committee as referred therein has been duly constituted in terms of the Listing Agreement w.e.f. March 18, 2005. It may be reiterated that the Board of Directors of the Company stands committed to the interests of the Company's valued Shareholders in spirit.

Auditors Qualifications :

There are no audit qualifications which require any clarification or redressal as such by the Board of Directors of the Company.

General Information for Shareholders:

The shares of the company are listed on the Stock Exchange Mumbai, the National Stock Exchange and the Ahmedabad Stock Exchange. the listing fees for the year 2004-05 and 2005-06 have been paid to all the Stock Exchanges where the Company's shares are listed.

Directors:

In accordance with the provisions of the Companies Act, 1956 and the Articles of Association of the Company, Mr. Tushar Vaidya and Mr. Sanjay Patkar retire by rotation and are eligible for re-appointment.

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Mr. M. H. Kale resigned during the year. The Board of Directors place on record its appreciation for the contributions made by Mr. M. H. Kale during the tenure of his directorship.

Mr. Nitin Palekar and Mr. Anil Kale were appointed as Directors of the Company on July 30, 2004 and March 18, 2005 respectively. Mr. Anil Kale who is currently an Additional Director, would be confirmed by the Members as the Director at the ensuing Annual General Meeting.

Auditors:

M/s. RSM & Co., Chartered Accountants retire at the ensuing Annual General Meeting and being eligible have confirmed their willingness to be re-appointed.

Information Pursuant To Section 217 of The Companies Act, 1956:

Information to be provided under section 217(2A) of the Companies Act, read with the Companies (Particulars of Employees) Rules 1975 as amended from time to time forms a part of this report. However as per the provisions of section 219 (1)(b)(iv) of the Act, the report and accounts are being sent to all the members excluding the statement containing the particulars of employees to be provided under section 217(2A) of the Act. Any member interested in obtaining such particulars may write to the Company Secretary at the Registered Office of the Company for a copy.

Acknowledgements:

Your Directors take this opportunity to thank the Shareholders, Customers, Vendors and Bankers viz. Oriental Bank of Commerce for their continued support. The Board of Directors also place on record their appreciation for the contribution made by the Employees at all the levels towards the growth of the Company. Special thanks are due to the Government Authorities including the Department of Company Affairs, Secretariat of Industrial Approvals, Foreign Investment Promotion Board, SEEPZ authorities, Reserve Bank of India other regulatory authorities for their co-operation.

On behalf of the Board of Directors

Place : Mumbai

Ramkrishna Bhagwat

Date : June 29, 2005

Director

ANNEXURE TO DIRECTORS' REPORT

Information under section 217 (1) (e) of the Companies Act, 1956, read with Companies (Disclosure of Particulars in the Report of Board of Directors) Rules, 1988 and forming part of the Directors' Report for the year ended March 31, 2005.

CONSERVATION OF ENERGY

- | | | |
|--|---|---|
| a. Energy conservation measures taken | : | The computer systems installed are designed for low power consumption |
| b. Additional investments and proposal if any, being implemented for reduction of consumption of energy | : | As above |
| c. Impact of measures in (a) and (b) for reduction of energy consumption and consequent impact on the cost of production | : | N. A. |
| d. Total energy consumption and energy consumption per unit of production | : | N. A. |

TECHNOLOGY ABSORPTION

- | | | |
|--|---|-------|
| e. Efforts made in technology absorption | : | N. A. |
|--|---|-------|

FOREIGN EXCHANGE EARNINGS & OUTGO

- | | | |
|---|---|---------------------------|
| f. Activities relating to exports, initiatives taken to increase exports, development of new export market for products and services and export plans | : | As detailed in the report |
| g. Statement of Expenditure/Earning incurred in foreign currency | | |
| Foreign Exchange earned | : | Rs. 48,110,399 |
| Foreign Exchange used | : | Rs. 8,018,627 |

TRIGYN TECHNOLOGIES LIMITED

MANAGEMENT DISCUSSION & ANALYSIS

Overview

Trigyn Technologies Ltd., earlier known as Leading Edge Systems Ltd., ("Trigyn Technologies" or "the Company") is a leading software solutions and services company with global operations, delivering cost effective and quality end to end IT software solutions, services and products customized as per the requirements of its internationally acclaimed clients. Trigyn Technologies services help customers to integrate business processes with technology and operate in a marketplace that is no longer restricted by time and distance and thus providing a sustainable competitive advantage. The Company designs and delivers information technology services, for various domains, including Financial Services, Government Entities, Pharmaceutical, Chemical, Manufacturing, and Telecommunications. The range of service offerings is comprehensive and encompasses Consulting Services, Application Development and Maintenance, Security Solutions, Web-enabling Services, Reengineering, Staff Augmentation Services and other End-to-End Solutions.

Focus on Quality

Trigyn Technologies is an SEI CMM Level 4 Company, which implies that strong management practices are in place, which aid in planning and execution of projects. There is a continuous effort to improve quality management systems based on ISO 9001-2000 standards. A Total Quality Management & Business Excellence model is followed by the Company, which seeks to inculcate:

- Customer Delight
- Empowered Employees
- Higher Revenues
- Lower Costs

Value Added Creative Solutions & Services

Software Project Oriented Services

Trigyn Technologies develops and provides the latest functional software applications and products which are cost effective and based on a customer-centric de-risk model. Projects are delivered as fixed-time/fixed-price tasks. Delivery locations are either onsite (at the customer's location), offsite (at one of the Company's or Associate Company's development center in the US), or offshore (in India). There is a constant endeavour to leverage the current SEI CMM Level 4 process maturity while integrating and managing the esteemed customers' investment, creating a seamless transition and rapidly delivering business value. Transparency and schedule compliance form the basis of all projects undertaken by Trigyn Technologies.

Staff Augmentation Services

Trigyn Technologies has a valuable resource base with experience and skills in technologies that are critical in providing business solutions. Companies remain dependent on Information Technology to maximize productivity, facilitate the exchange of information internally and externally, and ensure operational efficiencies. As a result, the demand continues for qualified Information Technology (IT) professionals. Over the years the Company has remained at the forefront of technology by recruiting, training and deploying top talent in emerging technologies and has also maintained elite vendor status with many dedicated clientele spanning various industries including Insurance, Financial Services, Government, Manufacturing and Pharmaceutical.

The core competencies of this resource base include:

- Full Life-Cycle Application Development
- Software Quality Assurance & Software Quality Control
- Database Design & Administration
- Network Design, Implementation, Migration & Administration
- Data Warehousing
- Internet & Intranet Architecture
- Legacy Support & Migration
- Regulatory Compliance

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Consultancy Services - Capital Markets

Trigyn Technologies has established methodologies and processes to provide business consulting services to the Capital Markets customers. A high Domain Literacy and strong Project Management skills form a core value proposition of Trigyn Technologies in this segment. The Company has presence inter alia in the field of Securities Lending, Mutual Funds, Market Connectivity, Equity Derivatives, Foreign Exchange, Risk Technology and Prime Brokerage.

Re-engineering/Migration Solution

Trigyn Technologies has successfully created Re-engineered/migrated enterprise-wide applications for some of its global clients, integrating legacy applications with the latest web-based and client-server applications. In the process, the Company has been commended for delivering exceptional results for completeness, accuracy and speed of migration. End-to-end solutions for seamless migration from planning, installing, and verifying, to customizing, testing, data migration and support are provided.

Business Continuance & Disaster Recovery

The primary objective of Trigyn Technologies Business Continuance & Disaster Recovery Practice is to enable an organization to survive a disaster and to re-establish normal business operations. In order to survive, the organization must be assured that critical operations can resume normal processing within a reasonable time frame. The Company ensures that the customers' business is prepared for any outage or unplanned downtime, regardless of the cause. The business continuance plan is aimed to assess existing vulnerabilities, implement disaster avoidance and prevention procedures and develop a comprehensive plan that will enable the customer to react appropriately and in a timely manner if disaster strikes.

BroadVision Practice

Trigyn Technologies with its BroadVision practice provides individualized, real-time targeting of Web interactions through customized business rules, profiling, click-stream analysis, and tools for the business user. Through its BroadVision training program, the Company has trained numerous consultants on BroadVision's advanced, reliable and flexible e-business applications.

Business Strategy

The Management of Trigyn Technologies has embarked on a comprehensive and aggressive business strategy to streamline its operations while narrowing its focus on its core competencies and several segments that it views as being able to produce higher margins for the Company. Some of the steps taken or planned include:

- Procure contracts with a reasonably long duration that would involve sustained cash flows. To this extent efforts are on and the Management is confident that based on its technical credentials, more so in the US market, the Company would be able to bag a few prestigious projects in the year to come. This would be in the IT as well as the ITES segments. The Company's Subsidiary in US viz. Trigyn Technologies Inc. is expected to play a major role overall in relation to such projects.
- Grow existing relationships and build new relationships. The Company has had a fair amount of success in the United Nations project as well as in its foray in the BPO stream. Existing clients, including the United Nations, are being mined for more business through referrals. There would be an added focus on offshore business.
- Focus on high margin business that uses the latest skill-sets, including WebMethods and WebLogic Integration, to execute projects.
- Restructuring of the Trigyn Group companies across some locations whose load to carry is hampering the costs due to unnecessary overheads. This activity would subject to obtaining of requisite statutory approvals from the statutory authorities.
- Retaining existing talent through high motivation levels, stock options, optimum salary structures, promotions from within the ranks and providing a means to continue to grow professionally and technically.

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- Reduce the heavy payment outflow due to the payment of principal and high rate of interest to the Bank on account of the credit facilities obtained back in 2001. To this extent the negotiations are on to recast / reschedule these credit facilities and this matter is being relentlessly pursued. Presumably on happening of this restructuring, Trigyn Technologies would definitely be in a position to utilize the surplus funds, if any, as working capital and on capital expansions and this would further its business prospects.
- Ensure strict compliance of law and regularize any noted non-compliances.

Industry Structure and Outlook

The Indian Information Services and software industry can be categorized into core IT services, which include project oriented services, IT outsourcing, support and training, R & D services, software products design and development, development of embedded systems and sales of proprietary software. The world IT industry, including India, has again slowly and steadily come into fore and the long term prospects remain positive with India being upheld as a major player in IT services and applications in the foreseeable future. The Indian corporations over a broad spectrum have involved a mix-n-match methodology of prudent cost management and creating superior efficiency in operations. There is a continuous pressure on billing rates, and a reduction in operating margins, requiring a 'survival of the fittest' approach to success.

As per NASSCOM, the IT services and software exports were expected to reach US \$ 12.2 billion by 2004-05 (2003-04 : US \$ 9.2 billion), an estimated rise of 32.3 % over previous year. Further the domestic IT software and services segment was expected to record revenues of around US \$ 4.3 billion during 2004-05 (2003-04 : US \$ 3.6 billion).

Trigyn Technologies believes that its business fundamentals and the value proposition to its customers remain intact, despite current performance and initiatives are being taken to consolidate the existing business and prospect new business given the inherent strengths and legacy of the Company. The Company expects to improve on its performance and hopes to post a better performance in the year 2005-06 by adding to the top line and by securing its bottom line through control and selective rationing of costs. Trigyn Technologies has a solid pipeline of projects and prospects in place, and is confident of a better performance in its future.

Opportunities

The Company enjoys a strong brand image in the IT segments in which it is active, augmented by the strong India offshoring advantage. The Company's ability to effectively deliver competitively priced and quality niche software solutions and products in international markets should ensure continued success in the years to come. The Company has an ability to seamlessly provide offshore and onsite services to customers world over. It is this capability to offer blended services that provides a significant opportunity in this competitive market. Trigyn Technologies has offerings across all layers of technology and is also able to provide a wide range of services across a horizontal platform and across many verticals. Trigyn Technologies is a SEI-CMM Level 4 and ISO 9001: 2000 standard Company and this high quality standard ensures that the projects executed are managed in a reliable manner through use of comprehensive processes and past project data. blend of both onsite and offshore, the primary focus though being on offshore projects. Revenue recognition is done on the basis of the nature of work as may be specified in the Agreement or the Statement of Work. This could be on time and material basis or on fixed basis or on attainment or certain milestones.

There is an ongoing effort on the part of the Company to streamline and rationalize its operations in order to achieve significant cost savings, streamline delivery capabilities and selective manpower recruitments.

Trigyn Technologies focuses on the following core competencies, which would be a key advantage in the near future

- Web Technology which include web services based on JAVA and .Net, B2B & B2C applications
- Messaging Middlewares and Enterprise Applications Integration (EAI)
- Mainframes on IBM platforms
- RDBMS's such as Oracle, MS SQL Server, Sybase and DB2
- Data Warehousing on Oracle and Hyperion platforms for using archived data for future decisions
- Quality Testing Studios
- BroadVision, J2EE, WebMethods and WebLogic Integration technologies