



BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai 400 001

May 24, 2024

Scrip Code: **531846**

Trading Symbol: **TRINITYLEA**

Dear Sirs,

Sub: Consolidated and Standalone Audited Financial Results for the quarter and financial year ended on March 31, 2024

In continuation of our letter dated May 16, 2024 and pursuant to Regulation 33 and other applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we attach the Audited Financial Results (Consolidated and Standalone) for the quarter and financial year ended on March 31, 2024, along with Independent Auditor's Report.

The said financial results were duly reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company, at their respective meetings held today i.e., on Friday, May 24, 2024.

The meeting of the Board of Directors commenced at 02:30 p.m. and concluded at 03:40 p.m.

The closure of trading window will end 48 hours after the results are made public on May 24, 2024.

We request you to take the above on record and disseminate the same on your website.

Thanking you,

Yours faithfully,
For **Trinity League India Limited**

Gaurav Bajpai
Company Secretary and
Compliance Officer

Enc: as above

TRINITY LEAGUE INDIA LTD.

Regd. Office : A 23, Mandakini Enclave, Alaknanda, GK-II, New Delhi-110019

Corporate Office : "Trinity Tower", B-2, Sector-7, Noida 201301 (U.P.),

Ph: 0120-4712800, 4712802, - Email: trinityleague@trinitygroup.ind.in

Website : www.trinitygroup.ind.in

CIN NO. L93000DL1988PLC031953



To,
BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai 400 001

May 24, 2024

Scrip Code: **531846**

Trading Symbol: **TRINITYLEA**

Dear Sirs,

Sub: Submission of Declaration of Audit Report with Unmodified Opinion

In compliance with the provisions of Regulation 33(3)(d) of the SEBI ((Listing Obligations and Disclosure Requirements) Regulations, 2015 and the SEBI Circular No. CIR/CFD/CMD/56/2016 dated May 27, 2016, we confirm that M/s. S.K. Mehta & Co., Statutory Auditors of the Company have issued Audit Reports with unmodified opinion on the Standalone and Consolidated Audited Financial Results of the Company for the quarter and financial year ended on 31st March, 2024. Accordingly the impact of audit qualification is Nil.

Kindly take the above submission on your record.

Thanking you,

For **Trinity League India Limited**

Gaurav Bajpai
Company Secretary &
Compliance Officer

TRINITY LEAGUE INDIA LTD.

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CIN NO. L93000DL1988PLC031953



S. K. MEHTA & CO.
CHARTERED ACCOUNTANTS

302-306 Pragati Tower,
26 Rajendra Place, New Delhi - 110008
Ph. : 41544500, 25813879, 25815156
9891138008, 9810321520
E-mail : skmehta@skmehta.co.in
Website : www.skmehta.org

Independent Auditor's Report on the Audit of Quarterly and Annual Standalone Financial Results of the Trinity League India Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Directors of
Trinity League India Limited

Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying statement of Standalone financial results of Trinity League India Limited ("the Company") for the quarter and year ended March 31, 2024 (the "Statement"), 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 ("Listing Regulations").

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

- i. is presented in accordance with the requirements of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with applicable Indian Accounting Standards prescribed under the Companies Act, 2013 (the Act) read with relevant rules issued thereunder and other accounting principles generally accepted in India, of the net loss and other comprehensive income and other financial information of the Company for the quarter and year ended March 31, 2024.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Standalone financial 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 (the "ICAI") together with the ethical requirements that are relevant to our audit of the Standalone financial statements under the provisions of the Act and the Rules thereunder, 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 on the Statement.



Management's Responsibilities for the Standalone Financial Results

The Statement has been prepared on the basis of the standalone annual financial statements. The Board of Directors of the Company are responsible for the preparation and presentation of the Statement that give a true and fair view of the net profit and other comprehensive income of the Company and other financial information in accordance with the applicable Indian Accounting Standard prescribed under Section 133 of the Act read with relevant rules issued thereunder 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 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 are also responsible for overseeing the Company's financial reporting process of the Company.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement 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 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 Standalone Financial Statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the statement 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.

Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal 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 Matters

The Statement includes the results for the quarter ended March 31, 2024 being the balancing figure between the audited figures in respect of the full financial year ended



March 31, 2024 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.

For S.K Mehta & Co.
Chartered Accountants
FRN: 000478N

Jayant



CA Jayant Kumar
(Partner)
Membership No: 518718
UDIN: 24518718BKFYNA9669

Date: May 24, 2024
Place: Noida

Statement of Standalone Audited Financial Results for the Quarter and Year ended March 31, 2024

(INR in Lacs)

Sr. No.	Particulars	Quarter Ended	Quarter Ended	Quarter Ended	Year Ended	Year
		31.03.2024	31.12.2023	31.03.2023	31.03.2024	Ended
		Audited	Un Audited	Audited	Audited	31.03.2023
1	Income					
	(a) Revenue from operations	-	6.18	10.43	6.18	335.51
	b) Other Income	5.76	7.07	10.64	24.72	10.64
	Total Income (a+b)	5.76	13.25	21.07	30.90	346.15
2	Expenses					
	a) Employee Cost	4.76	3.96	4.74	17.04	19.78
	b) Finance cost	0.31	-	1.66	0.32	11.73
	c) Deprecation and Amortisation expense	1.86	1.85	2.78	7.40	10.08
	d) Other Expenses	317.76	3.53	15.87	327.76	288.94
	Total Expenses	324.69	9.34	25.05	352.52	330.53
3	Profit / (Loss) Before Exceptional Items & Tax (1-2)	(318.93)	3.91	(3.98)	(321.62)	15.62
4	Exceptional Items	-	-	-	-	-
5	Profit / (Loss) Before Tax (3-4)	(318.93)	3.91	(3.98)	(321.62)	15.62
6	Tax Expense :					
	Current Tax	-	-	(0.82)	-	4.83
	Current Tax for Earlier Year	-	(0.46)	-	(0.46)	(0.01)
	Deffered Tax	0.67	0.99	(0.56)	-	(0.72)
	Total Tax Expense	0.67	0.53	(1.38)	(0.46)	4.10
7	Net Profit / (Loss) for the period (5-6)	(319.60)	3.38	(2.60)	(321.16)	11.52
8	Other Comprehensive Income					
	(i) Items that will not be reclassified to profit or loss (Net of Taxes)	-	-	-	-	-
	(ii) Items that will be reclassified to profit or loss (Net of Taxes)	-	-	-	-	-
	Other Comprehensive Income for the period	-	-	-	-	-
9	Total Comprehensive Income for the period (7+8)	(319.60)	3.38	(2.60)	(321.16)	11.52
10	Paid-up Equity Share Capital (Face Value of Rs.10/- each)	791.69	791.69	791.69	791.69	791.69
11	Other Equity	-	-	-	(477.75)	(156.59)
12	Earnings Per Share (of Rs 10/- each) (not annualized): In INR					
	(a) Basic	(4.04)	0.04	(0.05)	(4.06)	0.21
	(b) Diluted	(4.04)	0.04	(0.05)	(4.06)	0.21



NOTES TO STANDALONE AUDITED FINANCIAL RESULTS

- 1 The above results have been reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on May 24, 2024.
- 2 Financial Statments for year ended March 31, 2024 have been prepared in accordance with Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the Companies Act 2013. Statuory Auditors of the company have carried the audit of the Financial Statments.
- 3 The company operate in one segment, hence no segment reporting is provided.
- 4 During the quarter ended March 31, 2024, the company has provided for diminution in the value of investment made in the associates in the accounts amounting to Rs. 315.46 lacs considering the amount of aggregate losses incurred by the associate company till March 31, 2024 and the same is included in other expenses.
- 5 Considering the matter of prudence, deffered tax assests has not been created on the loss & other deductible expenditure for the year ended March 31, 2024.
- 6 Figures of Quarter Ended March 31, 2024 & March 31, 2023 are the balancing figure between audited figures in respect of the full financial year and the published unaudited year to date figure upto the third quarter of the relevant financial year.
- 7 Figures for the previous periods have been regrouped/reclassified wherever necessary, to conform to current period's classification.

**For and on behalf of the Board
Trinity League India Limited**


Devinder Kumar Jain
Managing Director



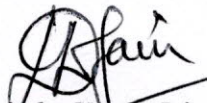
Date: May 24, 2024
Place: Noida

TRINITY LEAGUE INDIA LIMITED
STANDALONE STATEMENT OF ASSETS AND LIABILITIES

(INR In Lacs)

PARTICULARS	AS AT 31.03.2024 AUDITED	AS AT 31.03.2023 AUDITED
ASSETS		
Non-current assets		
(a) Property, Plant and Equipment	21.94	29.69
(b) Financial Assets		
(i) Investments	36.92	352.38
(c) Deferred tax assets (Net)	2.56	2.56
(d) Other Non Current Assets	2.32	2.90
Total Non Current Assets	63.74	387.53
Current assets		
(a) Financial Assets		
(i) Trade receivables	0.25	12.20
(ii) Cash and cash equivalents	2.54	2.15
(iii) Loans & Advances	247.66	238.84
(b) Other current assets	8.51	8.64
Total Current Assets	258.96	261.83
TOTAL ASSETS	322.70	649.36
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share Capital	791.69	791.69
(b) Other Equity	(477.75)	(156.59)
Total Equity	313.94	635.10
Liabilities		
Current liabilities		
(a) Financial Liabilities		
(i) Short Term Borrowings	-	1.49
(ii) Trade Payables		
(a) Total outstanding dues of Micro and Small Enterprises	-	-
(b) Total outstanding dues of creditors other than Micro and Small Enterprises	-	2.63
(ii) Other financial liabilities	2.42	7.88
(b) Other Current Liabilities	6.34	2.26
Total Current Liabilities	8.76	14.26
TOTAL EQUITY AND LIABILITIES	322.70	649.36

For and on behalf of the Board
Trinity League India Limited


Devinder Kumar Jain
Managing Director



Date: May 24, 2024
Place: Noida

TRINITY LEAGUE INDIA LIMITED
STANDALONE STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31ST MARCH, 2024

(INR In Lacs)

S No.	PARTICULARS	Year Ended 31.03.2024 (Audited)	Year Ended 31.03.2023 (Audited)
I	CASH FLOW FROM OPERATING ACTIVITIES		
	Net Profit / (Loss) for the Year	(321.62)	15.62
	ADD:		
	Deprecation and Amortisation expense	7.40	10.08
	Provision for Diminution in value of Investments	315.46	
	LESS:		
	Interest Income	(23.32)	(10.14)
	Profit on sale of Property, Plant & Equipments (PPE)	(1.40)	
	Operating Profit Before Working Capital Changes	(23.48)	15.56
	Adjustments for:		
	(Increase) / Decrease in Trade Receivables	11.95	7.01
	Increase / (Decrease) in Other Current Financial Liabilities	(5.46)	(1.41)
	(Increase) / Decrease in Other Current Assets	0.13	0.45
	Increase / (Decrease) in Other Trade Payable	(2.63)	2.63
	(Increase) / Decrease in Loans & Advances	(8.82)	(218.84)
	Increase / (Decrease) in Other Current Liabilities	4.08	(11.04)
	Cash flow from Operating Activities	(24.23)	(205.64)
	Income Tax (Paid) / Refund	1.05	(2.08)
	NET CASH FLOW FROM OPERATING ACTIVITIES	(23.18)	(207.72)
II	CASH FLOW FROM INVESTING ACTIVITIES		
	Sale of Property, Plant & Equipments (PPE)	1.74	-
	Interest Income	23.32	21.21
	NET CASH FLOW FROM INVESTING ACTIVITIES	25.06	21.21
III	CASH FLOW FROM FINANCING ACTIVITIES		
	Increase in Share Capital Including premium	-	327.75
	Increase / (Decrease) in Short Term Borrowings	(1.49)	(138.86)
	Increase / (Decrease) Decrease in Long Term Borrowings	-	(1.49)
	NET CASH FLOW FROM FINANCING ACTIVITIES	(1.49)	187.40
IV	NET CASH FLOW DURING THE YEAR (I+II+III)	0.39	0.89
V	Cash and cash equivalents at the beginning of the year	2.15	1.26
VI	CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR	2.54	2.15

For and on behalf of the Board
Trinity League India Limited


Devinder Kumar Jain
Managing Director



Date: May 24, 2024
Place: Noida



S. K. MEHTA & CO.
CHARTERED ACCOUNTANTS

302-306 Pragati Tower,
26 Rajendra Place, New Delhi - 110008
Ph. : 41544500, 25813879, 25815156
9891138008, 9810321520
E-mail : skmehta@skmehta.co.in
Website : www.skmehta.org

Independent Auditor's Report on the Audit of Quarterly and Annual Consolidated Financial Results of the Trinity League India Limited and Its Associate Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Directors of
Trinity League India Limited

Report on the audit of the Consolidated Financial Results

Opinion

We have audited the accompanying statement of Consolidated financial results of Trinity League India Limited ("the Company"), and its Associate for the quarter and year ended March 31, 2024 (the "Statement"), 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 ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of the report of other auditor on separate audited financial statements / financial results / financial information of one Associate, the Statement:

- i. includes the results of one Associate Company namely "M/s Agrotech Risk Private Limited".
- ii. is presented in accordance with the requirements of the Listing Regulations in this regard; and
- iii. give a true and fair view in conformity with the applicable Indian Accounting Standards 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 consolidated net loss and other comprehensive income and other financial information of the Company and its Associate for the quarter & year end March 31, 2024.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs), as 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 Consolidated financial results" section of our



report. We are independent of the Company and its Associate 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 statements under the provisions of the Act and the Rules thereunder, 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 and other auditor in terms of their report referred in "Other Matters" paragraph below, is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Consolidated Financial Results

The Statement has been prepared on the basis of the Consolidated annual financial statements. The Company Board of Directors are responsible for the preparation and presentation of the Statement that give a true and fair view of the net profit / (loss), other comprehensive income and other financial information of the company including its Associate in accordance with the applicable Indian Accounting Standard prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with the Listing Regulations. The Board of Director of the company and its associate are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and its associates 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, which have been used for the purpose of preparation of the statement by the Directors of the Company, as aforesaid.

In preparing the Statement, the Board of Directors of the company and its associate are responsible for assessing the 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 of the company and its associate are also responsible for overseeing the financial reporting process of the company and its associate.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement 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 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 and its Associate has adequate Internal Financial Controls with reference to Consolidated Financial Statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the statement 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 of the company and its associate 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 statement 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 and its associate 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.
- Obtain sufficient appropriate audit evidence regarding the financial results / financial information of the entity and its associate to express an opinion on the statement. We are responsible for the direction, supervision and performance of the audit of the financial information of such entity included in the statement of which we are independent auditor. For the other entity included in the statement which have been audited by other auditor, such other auditor remains responsible for the direction, supervision and performance of the audit carried out by them. We remain solely responsible for our audit opinion.



Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

We communicate with those charged with governance of the Company and its associate included in the statement of which we are independent auditor 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.

We also performed procedures in accordance with the Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 issued by the Securities Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

Other Matters

- (i) The accompanying statement includes the audited financial results / statements and other financial information, in respect of an associate whose financial results / statements reflects company share of net profit / (loss) and total comprehensive income of Rs. (138.50) lacs and Rs. (264.55) lacs for the quarter and year ended March 31, 2024 respectively, as considered in the statement which have been audited by their independent auditor. The independent auditor's report on the financial statement / financial results / financial information of the entity referred in para have been furnished to us by the management and our opinion on the Statement, in so far as it relates to the amounts and disclosures included in respect of the Associate, is based solely on the report of the other auditor and procedure performed by us as stated in paragraph above.

Our opinion on the statement is not modified in respect of the above matters with respect to our reliance on the work done and the report of the other auditor referred in para.



- (ii) The Statement includes the results for the quarter ended March 31, 2024 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2024 and the published unaudited year-to-date figures up to the end of third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

For S.K Mehta & Co.
Chartered Accountants
FRN: 000478N



CA Jayant Kumar
(Partner)
Membership No : 518718
UDIN: 24518718BKFYNB4123

Date: May 24, 2024
Place: Noida

Statement of Consolidated Audited Financial Results for the Quarter and Year ended March 31, 2024

(INR in Lacs)

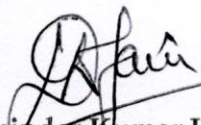
Sr. No.	Particulars	Quarter Ended	Quarter Ended	Quarter Ended	Year Ended	Year Ended
		31.03.2024	31.12.2023	31.03.2023	31.03.2024	31.03.2023
		Audited	Un Audited	Audited	Audited	Audited
1	Income					
	(a) Revenue from operations	-	6.18	10.43	6.18	335.51
	b) Other Income	5.76	7.07	10.64	24.72	10.64
	Total Income (a+b)	5.76	13.25	21.07	30.90	346.15
2	Expenses					
	a) Employee Cost	4.76	3.96	4.74	17.04	19.78
	b) Finance cost	0.31	-	1.66	0.32	11.73
	c) Deprecation and Amortisation expense	1.86	1.85	2.78	7.40	10.08
	d) Other Expenses	2.30	3.53	15.87	12.30	288.94
	Total Expenses	9.23	9.34	25.05	37.06	330.53
3	Profit/ (Loss) before exceptional items & tax (1-2)	(3.47)	3.91	(3.98)	(6.16)	15.62
4	Exceptional Items	-	-	-	-	-
5	Share in Profit/ (Loss) in Associate accounted for using Equity Method	(138.50)	10.28	(3.74)	(264.55)	(0.94)
6	Profit/ (Loss) before tax (3-4+5)	(141.97)	14.19	(7.72)	(270.71)	14.68
7	Tax Expense :					
	Current Tax	-	-	(0.82)	-	4.83
	Current Tax for Earlier Years	-	(0.46)	-	(0.46)	(0.01)
	Deffered Tax	0.67	0.99	(0.56)	-	(0.72)
	Total Tax Expense	0.67	0.53	(1.38)	(0.46)	4.10
8	Net Profit/ (Loss) for the period (6-7)	(142.64)	13.66	(6.34)	(270.25)	10.58
9	Other Comprehensive Income					
	(i) Items that will not be reclassified to profit or loss (Net of Taxes)	-	-	-	-	-
	(ii) Items that will be reclassified to profit or loss (Net of Taxes)	-	-	-	-	-
	Other Comprehensive Income for the period	-	-	-	-	-
10	Total Comprehensive Income for the period (8+9)	(142.64)	13.66	(6.34)	(270.25)	10.58
11	Paid-up Equity Share Capital (Face Value of Rs.10/- each)	791.69	791.69	791.69	791.69	791.69
12	Other Equity				(476.59)	(206.34)
13	Earnings Per Share (of Rs 10/- each) (not annualized):					
	(a) Basic	(1.80)	0.17	(0.11)	(3.41)	0.19
	(b) Diluted	(1.80)	0.17	(0.11)	(3.41)	0.19



NOTES TO CONSOLIDATED AUDITED FINANCIAL RESULTS

- 1 The above results have been reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on May 24, 2024.
- 2 Financial Statments for year ended March 31, 2024 have been prepared in accordance with Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the Companies Act 2013. Statuory Auditors of the company have carried the audit of the Financial Statments.
- 3 The company and its associate operate in one segment, hence no segment reporting is provided.
- 4 During the quarter ended March 31, 2024, the company has provided for diminution in the value of investment made in the associates in the accounts amounting to Rs. 315.46 lacs considering the amount of aggregate losses incurred by the associate company till March 31, 2024 and the same is included in other expenses.
- 5 Considering the matter of prudence, deffered tax assests has not been created on the loss & other deductible expenditure for the year ended March 31, 2024.
- 6 Figures of Quarter Ended March 31, 2024 & March 31, 2023 are the balancing figure between audited figures in respect of the full financial year and the published unaudited year to date figure upto the third quarter of the relevant financial year.
- 7 Figures for the previous periods have been regrouped/ reclassified wherever necessary, to conform to current period's classification.

For and on behalf of the Board
Trinity League India Limited


Devinder Kumar Jain
Managing Director



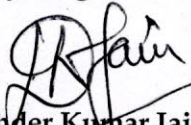
Date: May 24, 2024
Place: Noida

TRINITY LEAGUE INDIA LIMITED
CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES

(INR In Lacs)

PARTICULARS	AS AT 31.03.2024 AUDITED	AS AT 31.03.2023 AUDITED
ASSETS		
Non-current assets		
(a) Property, Plant and Equipment	21.94	29.69
(b) Investments accounted for using the Equity Method	38.08	302.63
(c) Deferred Tax Assets (Net)	2.56	2.56
(d) Other Non Current Assets	2.32	2.90
Total Non Current Assets	64.90	337.78
Current assets		
(a) Financial Assets		
(i) Trade Receivables	0.25	12.20
(ii) Cash and cash equivalents	2.54	2.15
(iii) Loan & Advances	247.66	238.84
(b) Other Current Assets	8.51	8.64
Total Current Assets	258.96	261.83
TOTAL ASSETS	323.86	599.61
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share Capital	791.69	791.69
(b) Other Equity	(476.59)	(206.34)
Total Equity	315.10	585.35
Liabilities		
Current liabilities		
(a) Financial Liabilities		
(i) Short Term Borrowings	-	1.49
(ii) Trade Payables		
(a) Total outstanding dues of Micro and Small Enterprises	-	-
(b) Total outstanding dues of creditors other than Micro and Small Enterprises		2.63
(ii) Other Financial Liabilities	2.42	7.88
(b) Other Current Liabilities	6.34	2.26
Total Current Liabilities	8.76	14.26
TOTAL EQUITY AND LIABILITIES	323.86	599.61

For and on behalf of the Board
Trinity League India Limited


Devinder Kumar Jain
Managing Director



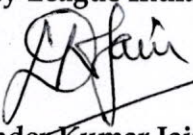
Date: May 24, 2024
Place: Noida

TRINITY LEAGUE INDIA LIMITED
CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31ST MARCH, 2024

(INR In Lacs)

S No.	PARTICULARS	Year Ended 31.03.2024	Year Ended 31.03.2023
I	CASH FLOW FROM OPERATING ACTIVITIES		
	Net Profit / (Loss) for the Year	(270.71)	14.68
	ADD:		
	Deprecation and Amortisation expense	7.40	10.08
	Share of (Profit) / Loss in Associates	264.55	0.94
			-
	LESS:		
	Interest Income	(23.32)	(10.14)
	Profit on sale of Property, Plant & Equipments (PPE)	(1.40)	-
	Operating Profit Before Working Capital Changes (B+C+D)	(23.48)	15.56
	Adjustments for:		
	(Increase) / Decrease in Trade Receivables	11.95	7.01
	Increase / (Decrease) in Other Current Financial Liabilities	(5.46)	(1.41)
	(Increase) / Decrease in Other Current Assets	0.13	0.45
	Increase / (Decrease) in Other Trade Payable	(2.63)	2.63
	(Increase) / Decrease in Loans & Advances	(8.82)	(218.84)
	Increase / (Decrease) in Other Current Liabilities	4.08	(11.04)
	Cash flow from Operating Activities	(24.23)	(205.64)
	Income Tax (Paid) / Refund	1.05	(2.08)
	NET CASH FLOW FROM OPERATING ACTIVITIES	(23.18)	(207.72)
II	CASH FLOW FROM INVESTING ACTIVITIES		
	Sale of Property, Plant & Equipments (PPE)	1.74	-
	Interest Income	23.32	21.21
	NET CASH FLOW FROM INVESTING ACTIVITIES	25.06	21.21
III	CASH FLOW FROM FINANCING ACTIVITIES		
	Increase in Share Capital Including premium	-	327.75
	Increase / (Decrease) in Short Term Borrowings	(1.49)	(138.86)
	Increase / (Decrease) Decrease in Long Term Borrowings	-	(1.49)
	NET CASH FLOW FROM FINANCING ACTIVITIES	(1.49)	187.40
IV	NET CASH FLOW DURING THE YEAR (I+II+III)	0.39	0.89
V	Cash and cash equivalents at the beginning of the year	2.15	1.26
VI	CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR	2.54	2.15

For and on behalf of the Board
Trinity League India Limited


Devinder Kumar Jain
Managing Director



Date: May 24, 2024

Place: Noida