

BSE Limited

July 15, 2024

Phiroze Jeejeebhoy Towers Dalal Street Mumbai 400 001

Scrip Code:

531846

Trading Symbol:

**TRINITYLEA** 

Dear Sirs,

Sub: Consolidated and Standalone Un-Audited Financial Results for the quarter ended

on June 30, 2024

In continuation of our letter dated July 09, 2024 and pursuant to Regulation 33 and other applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we attach the Un-Audited Financial Results (Consolidated and Standalone) for the quarter ended on June 30, 2024, along with Independent Auditor's Limited Review 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 Monday, July 15, 2024.

The meeting of the Board of Directors commenced at 03:00 p.m. and concluded at 03:55 p.m.

The closure of trading window will end 48 hours after the results are made public on July 15, 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.frinitygroup.ind.in

CIN NO. L93000DL1988PLC031953



## 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 LIMITED REVIEW REPORT ON THE UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED 30<sup>TH</sup> JUNE, 2024.

To, The Board of Directors Trinity League India Ltd.

- (i) We have reviewed the accompanying statement of unaudited standalone financial results of **Trinity League India Limited** ("the Company") for the quarter ended 30<sup>th</sup> June, 2024 ("the Statement"), attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended (the "Listing Regulation").
- (ii) This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS 34) prescribed under section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
- (iii) We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making enquiries, primarily of person responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an opinion.
- (iv) Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in applicable Indian Accounting Standard ("Ind AS")
  - specified under section 133 of the Companies Act, 2013 as amended, read with the relevant rules issued thereunder and other accounting principles generally accepted in India, has not

disclosed the information required to be disclosed in terms of Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

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

JAYANT Digitally signed by JAYANT KUMAR Date: 2024.07.15 15:50:14 +05'30'

CA Jayant Kumar (Partner) M. No. 518718

UDIN: 24518718BKFYNY8663

Date: 15th July, 2024

Place: Noida



## 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 LIMITED REVIEW REPORT ON THE UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED 30<sup>TH</sup> JUNE, 2024.

To, The Board of Directors Trinity League India Ltd.

- (i) We have reviewed the accompanying statement of unaudited consolidated financial results of **Trinity League India Limited** ("the Company") and its share of net profit / (loss) after tax and total comprehensive income of its Associate for the quarter ended 30<sup>th</sup> June, 2024 ("the Statement"), attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended (the "Listing Regulation").
- (ii) This Statement, which is the responsibility of the Company Management and approved by the Company Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS 34) prescribed under section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
- (iii) We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed in accordance with the Circular issued by the Security and Exchange Board of India under Regulation 33(8) of Listing Regulations, to the extent applicable.

- (iv) This Statement includes the results of one Associate Company namely "Agrotech Risk Private Limited".
- (v) Based on our review conducted and procedures performed as stated in paragraph (iii) above and based on the consideration of the review report of other auditor referred below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in applicable Indian Accounting Standard ("Ind AS") specified under section 133 of the Companies Act, 2013 as amended, read with the relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms

of Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

# (vi) Other Matters

The accompanying Statement includes company share of net profit / (loss) after tax of Rs. (38.08) Lacs and total comprehensive income of Rs. (38.08) lacs for the quarter ended 30<sup>th</sup> June, 2024 in respect of above associate, as considered in the statement whose interim financial results / financial information has been reviewed by its independent auditor.

The independent auditor's limited review report on the financial results / financial information of the entity referred in para above have been furnished to us by the management and our conclusion 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 (iii) above.

Our conclusion 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 above.

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

JAYANT Digitally signed by JAYANT KUMAR Date: 2024.07.15
15:51:36 +05'30'

CA Jayant Kumar (Partner) M. No. 518718

**UDIN:** 24518718BKFYNZ1060

Date: 15th July, 2024

Place: Noida

## TRINITY LEAGUE INDIA LIMITED

CIN: L93000DL1988PLC031953

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

Email ID for Investors: trinityleague@trinitygroup.ind.in

# Statement of Unaudited Standalone Financial Results for the Quarter ended June 30, 2024

	-				(INR in Lacs)
Sr. No.	Particulars	Quarter Ended 30.06.2024	Quarter Ended 31.03.2024	Quarter Ended 30.06.2023	Year Ended 31.03.2024
		Unaudited	Audited	Unaudited	Audited
1	Income	-			
	(a) Revenue from operations		-	-	6.18
	b) Other Income	5.95	5.76	6.09	24.72
	Total Income (a+b)	5.95	5.76	6.09	30.90
2	Expenses				
	a) Employee Cost	4.67	4.76	4.05	17.04
	b) Finance cost	-	0.31	0.01	0.32
	c) Depreciation and Amortisation expense	1.32	1.86	1.83	7.40
	d) Other Expenses	39.29	317.76	3.11	327.76
	Total Expenses	45.28	324.69	9.00	352.52
3					
	Profit / (Loss) Before Exceptional Items & Tax (1-2)	(39.33)	(318.93)	(2.91)	(321.62
4	Exceptional Items	(35.33)	(310.53)	(2.91)	(321.02
5	Profit / (Loss) Before Tax (3-4)	(39.33)	(318.93)	(2.91)	(321.62
6		(39.33)	(310.93)	(2.91)	(321.02
0	Tax Expense : Current Tax	+			
7		<del>                                     </del>			(0.46
	Current Tax for Earlier Year  Deffered Tax	<u> </u>	0.67	(0.73)	(0.46
	Total Tax Expense	<del>                                     </del>	0.67	(0.73)	(0.46
	Net Profit / (Loss) for the period (5-6)	(39.33)	(319.60)	(2.18)	(321.16
8	Other Comprehensive Income	(39.33)	(319.00)	(2.10)	(521.10
	(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)	(39.33)	(319.60)	(2.18)	(321.16
10	Paid-up Equity Share Capital (Face Value of Rs.10/- each)	791.69	791.69	791.69	791.69
11	Other Equity			-	(477.75
12	Earnings Per Share (of Rs 10/- each) (not annualized): In INR			v	
	(a) Basic	(0.50)	(4.04)	(0.03)	(4.06
	(b) Diluted	(0.50)	(4.04)	(0.03)	(4.06



#### NOTES TO UNAUDITED STANDALONE FINANCIAL RESULTS

- The above results have been reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on July 15, 2024.
- The statutory auditors of the company have carried out the limited review of the unaudited standalone financial results for the quarter ended June 30, 2024 as required under Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.
- 3 The company operate in one segment, hence no segment reporting is provided.

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- During the quarter ended June 30, 2024, the company has provided for diminution in the value of investment made in the associates in the accounts amounting to Rs. 36.92 lacs considering the amount of aggregate losses incurred by the associate company till June 30, 2024 and the same is included in other expenses.
- Figures of Quarter Ended March 31, 2024 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.
- Considering the matter of prudence, deffered tax assests has not been created on the loss & other deductible expenditure for the quarter ended June 30, 2024.
- 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 Kamar Jain

Date: July 15, 2024 Place: Noida

**Managing Director** 

## TRINITY LEAGUE INDIA LIMITED

CIN: L93000DL1988PLC031953

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

Email ID for Investors: trinityleague@trinitygroup.ind.in

# Statement of Unaudited Consolidated Financial Results for the Quarter ended June 30, 2024

(INR in Lacs)

	T	A-100-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-		Г	(INR in Lacs
Sr. No.	Particulars	Quarter Ended 30.06.2024	Quarter Ended 31.03.2024	Quarter Ended 30.06.2023	Year Ended 31.03.2024
		Unaudited	Audited	Unaudited	Audited
1	Income				
	(a) Revenue from operations		-	-	6.18
	b) Other Income	5.95	5.76	6.09	24.72
	Total Income (a+b)	5.95	5.76	6.09	30.9
2	Expenses				
	a) Employee Cost	4.67	4.76	4.05	17.0
	b) Finance cost	_	0.31	0.01	0.3
	c) Depreciation and Amortisation expense	1.32	1.86	1.83	7.4
	d) Other Expenses	2.37	2.30	3.11	12.3
	Total Expenses	8.36	9.23	9.00	37.0
3		To the second se		1	
	Profit / (Loss) before exceptional items & tax (1-2)	(2.41)	(3.47)	(2.91)	(6.10
4	Exceptional Items	(2.41)	(3.47)	(2.91)	(0.10
5			-		
5	Share in Profit / (Loss) in Associate accounted for using	(20.00)	4 4 4 FM		
	Equity Method	(38.08)	(138.50)	(65.20)	(264.5)
6	Profit / (Loss) before tax (3-4+5)	(40.49)	(141.97)	(68.11)	(270.7
7	Tax Expense :				
	Current Tax	-			
	Current Tax for Earlier Years		- 0.67	(0.72)	(0.4
	Deffered Tax Total Tax Expense		0.67 <b>0.67</b>	(0.73)	(A.4
8	Net Profit / (Loss) for the period (6-7)	(40.40)		(0.73)	(0.44
9	Other Comprehensive Income	(40.49)	(142.64)	(67.38)	(270.2
9	(i) Items that will not be reclassified to profit or loss (Net				
	of Taxes)		d		
	(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)	(40.49)	(140.64)	(67.20)	/270.2
11	Paid-up Equity Share Capital (Face Value of Rs.10/-	(40.49)	(142.64)	(67.38)	(270.2
11	each)	791.69	791.69	791.69	791.6
12	Other Equity	791.09	791.09	791.09	
13	Outer Equity				(476.5
	Earnings Per Share (of Rs 10/- each) (not annualized):				
	(a) Basic	(0.51)	(1.80)	(0.85)	(3.4
	(b) Diluted	(0.51)	(1.80)	(0.85)	(3.41



#### NOTES TO UNAUDITED CONSOLIDATED FINANCIAL RESULTS

- The above results have been reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on July 15, 2024.
- The statutory auditors of the company have carried out the limited review of the unaudited consolidated financial results for the quarter ended June 30, 2024 as required under Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.
- 3 The company and its associate operate in one segment, hence no segment reporting is provided.
- In the quarter ended June 30, 2024, accounting of share of loss in the Associate company is restricted to the extent of entity interest in the associate company.
- Figures of Quarter Ended March 31, 2024 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.
- 6 Considering the matter of prudence, deffered tax assests has not been created on the loss & other deductible expenditure for the quarter ended June 30, 2024.
- 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

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Devinder Kamer Jain Managing Director

Date: July 15, 2024 Place: Noida