

TWIN ROSES TRADES & AGENCIES LIMITED

Corporate Identity Number : L51900MH1985PLC035214

Website : www.trtal.org.in

Regd. Office: 147, 14th Floor, Atlanta, Nariman Point, Mumbai 400 021.

Tel.: 22800131 Fax 22800130.

BSE Scrip code: 512117

7th February, 2025

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

Dear Sirs,

Sub: Statement of Unaudited Financial Results for the quarter ended 31st December, 2024

Pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, (Listing Regulations), we are enclosing the Statement of Unaudited Financial Results of the Company for the quarter ended 31st December, 2024, duly approved by the Board of Directors of the Company, at its meeting held on 7th February, 2025.

We also enclose herewith a copy of the Limited Review Report of the Auditors of the Company, as required under Regulation 33 of the Listing Regulations.

The meeting of Board of Directors of the Company commenced at 3:30 p.m. and concluded at 4:00 p.m..

Kindly take the same on record.

Thanking you,
Yours faithfully,
For Twin Roses Trades & Agencies Limited

Bhavin Mehta
Company Secretary

Encl: as above

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UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31st DECEMBER, 2024

(₹ In Lakh, except per share data)

Sr. No	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		(Unaudited)			(Unaudited)		(Audited)
		31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
	Income						
1	Revenue from Operations	0.00	0.00	0.00	0.00	0.00	0.00
2	Other Income	5.41	5.34	4.99	15.70	14.69	20.46
3	Total Income (1+2)	5.41	5.34	4.99	15.70	14.69	20.46
4	Expenses						
	(a) Employees benefits expenses	2.63	3.06	3.30	9.63	9.24	12.03
	(b) Depreciation and amortization expenses	0.00	0.00	0.00	0.00	0.00	0.00
	(c) Other expenses						
	i) Listing Fees	0.96	0.96	0.96	2.88	2.88	3.84
	ii) Audit Fees	0.00	0.00	0.00	0.00	0.00	0.14
	iii) Advertisement Expenses	0.14	0.05	0.14	0.19	0.19	0.30
	iv) Misc. Expenses	0.52	0.18	0.46	0.84	1.87	2.05
	Total Expenses (Total a to c)	4.25	4.25	4.86	13.54	14.18	18.36
5	Profit Before Tax (3-4)	1.16	1.09	0.13	2.16	0.51	2.10
6	Tax expenses						
	Current Tax	1.36	1.35	1.26	4.04	3.70	5.08
	Deferred Tax	0.00	0.00	0.00	(0.08)	0.00	0.08
	Earlier years (Previous year Taxation Adjustment)	(0.01)	0.00	0.00	(0.01)	0.00	(0.01)
7	Profit / (Loss) for the period / year (5-6)	(0.19)	(0.26)	(1.13)	(1.79)	(3.19)	(3.05)
8	Other Comprehensive Income						
	(i) Items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	(ii) Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	(iii) Items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	(iv) Income tax relating to items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
9	Total Comprehensive Income/(Loss) for the period / Year (7 + 8)	(0.19)	(0.26)	(1.13)	(1.79)	(3.19)	(3.05)
10	Paid-up Equity Share Capital						
	Equity Share of ₹ 10/- each	224.10	224.10	224.10	224.10	224.10	224.10
11	Other Equity (reserves) excluding revaluation reserves - as per balance sheet of previous year						65.97
12	Earnings per share (Not Annualised)						
	Basic	(0.01)	(0.01)	(0.05)	(0.08)	(0.14)	(0.14)
	Diluted	(0.01)	(0.01)	(0.05)	(0.08)	(0.14)	(0.14)

Notes:

- 1 The figures for the corresponding previous periods have been regrouped/rearranged, wherever necessary, to make them comparable.
- 2 These results 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 extent applicable.
- 3 The Audit Committee has reviewed the above results and the Board of Directors has approved the above results and its release at their respective meeting held on February 7, 2025. The Statutory Auditors of the Company have carried out a Limited Review of the aforesaid results.
- 4 The Company does not have any reportable segment as per Indian Accounting Standard "Operating Segment" (Ind AS-108). Accordingly, segment reporting is not applicable.

For Twin Roses Trades & Agencies Limited

M.A. Raja

Miten A. Raja
Director

Place : Mumbai

Dated : February 7, 2025



N. J. KARIA & ASSOCIATES

CHARTERED ACCOUNTANTS

409, DEV PLAZA, OPP. FIRE BRIGADE, S.V.ROAD, ANDHERI (W), MUMBAI - 400 058
Telefax : +91-22-26234437 • Cell: +91-8422967711 • E-mail : njkaria@gmail.com

Independent Auditors' Review Report on Unaudited Financial Results of Twin Roses Trades & Agencies Limited for the quarter and nine months ended December 31, 2024 pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

**To
The Board of Directors,
Twin Roses Trades & Agencies Limited**

1. We have reviewed the accompanying Statement of unaudited financial results of Twin Roses Trades & Agencies Limited ("the Company") for the quarter and nine months ended December 31, 2024 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended (read with relevant circulars issued by SEBI) ("the Listing Regulations").
2. 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 and in compliance with Regulation 33 of the Listing Regulation. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of personnel 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 specified under section 143(10) of the Act 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.





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4. 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 the aforesaid Indian Accounting Standards specified under Section 133 of the Act as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For N.J. Karia & Associates
Chartered Accountants
(Registration No. 106742W)

Dipika G Patel
Partner
Membership No.146359
UDIN: 25146359BMTELK2891



Place: - Mumbai
Dated: - 07.02.2025