

# TWIN ROSES TRADES & AGENCIES LIMITED

Corporate Identity Number : L51900MH1985PLC035214

Website : [www.trtal.org.in](http://www.trtal.org.in)

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

Tel.: 22800131 Fax 22800130.

**BSE Scrip code: 512117**

13<sup>th</sup> November, 2024

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

Dear Sirs,

**Sub: Statement of Unaudited Financial Results for the quarter / half year ended 30<sup>th</sup> September, 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 / half year ended 30<sup>th</sup> September, 2024, duly approved by the Board of Directors of the Company, at its meeting held on 13<sup>th</sup> November, 2024.

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 4:15 p.m. and concluded at 4:45 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

**TWIN ROSES TRADES & AGENCIES LIMITED**  
 Regd Office: 147, 14th Floor, Atlanta, Nariman Point, Mumbai 400 021  
 CIN: L51900MH1985PLC035214. Website :www.trtal.org.in  
**UNAUDITED FINANCIAL RESULTS FOR THE QUARTER/HALF YEAR ENDED 30TH SEPTEMBER, 2024**

(₹ In Lakh, except per share data)

Sr. No	Particulars	Quarter Ended			Half Year Ended		Year Ended
		(Unaudited)			(Unaudited)		(Audited)
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
	<b>Income</b>						
1	Revenue from Operations	0.00	0.00	0.00	0.00	0.00	0.00
2	Other Income	5.34	4.95	4.96	10.29	9.70	20.46
3	<b>Total Income (1+2)</b>	<b>5.34</b>	<b>4.95</b>	<b>4.96</b>	<b>10.29</b>	<b>9.70</b>	<b>20.46</b>
4	<b>Expenses</b>						
	(a) Employees benefits expenses	3.06	3.94	1.93	7.00	5.94	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	1.92	1.92	3.84
	ii) Audit Fees	0.00	0.00	0.00	0.00	0.00	0.14
	iii) Advertisement Expenses	0.05	0.00	0.00	0.05	0.05	0.30
	iv) Misc. Expenses	0.18	0.14	1.28	0.32	1.41	2.05
	<b>Total Expenses (Total a to c)</b>	<b>4.25</b>	<b>5.04</b>	<b>4.17</b>	<b>9.29</b>	<b>9.32</b>	<b>18.36</b>
5	<b>Profit Before Tax (3-4)</b>	<b>1.09</b>	<b>(0.09)</b>	<b>0.79</b>	<b>1.00</b>	<b>0.38</b>	<b>2.10</b>
6	<b>Tax expenses</b>						
	Current Tax	1.35	1.33	1.25	2.68	2.44	5.08
	Deferred Tax	0.00	(0.08)	0.00	(0.08)	0.00	0.08
	Earlier years (Previous year Taxation Adjustment)	0.00	0.00	0.00	0.00	0.00	(0.01)
7	<b>Profit / (Loss) for the period / year ( 5-6)</b>	<b>(0.26)</b>	<b>(1.34)</b>	<b>(0.46)</b>	<b>(1.60)</b>	<b>(2.06)</b>	<b>(3.05)</b>
8	<b>Other Comprehensive Income (Net of Tax )</b>						
	(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	<b>Total Comprehensive Income/(Loss) for the period / Year ( 7 + 8 )</b>	<b>(0.26)</b>	<b>(1.34)</b>	<b>(0.46)</b>	<b>(1.60)</b>	<b>(2.06)</b>	<b>(3.05)</b>
10	Paid-up Equity Share Capital Equity Share of ₹ 10/- each	<b>224.10</b>	<b>224.10</b>	<b>224.10</b>	<b>224.10</b>	<b>224.10</b>	<b>224.10</b>
11	Other Equity (reserves) excluding revaluation reserves - as per balance sheet of previous year						<b>65.97</b>
12	Earnings per share (Not Annualised)						
	Basic	(0.01)	(0.06)	(0.02)	(0.07)	(0.09)	(0.14)
	Diluted	(0.01)	(0.06)	(0.02)	(0.07)	(0.09)	(0.14)

Notes

- The figures of the corresponding previous periods have been regrouped/rearranged wherever necessary, to make them comparable.
- 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 .
- The Audit Committee has reviewed the above results. The Board of Directors at its meeting held on November 13, 2024 approved the above results and its release. The Statutory Auditors of the Company have carried out a Limited Review of the aforesaid results.
- 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: November 13, 2024

# Twin Roses Trades & Agencies Limited

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## UNAUDITED STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER, 2024

(₹ in Lakh )

Particulars	As At 30.09.2024 (Unaudited)	As At 31.03.2024 (Audited)
<b>ASSETS</b>		
<b>Non-Current Assets</b>		
Property, Plant and Equipment	-	-
Capital Work in Progress	-	-
Intangible Assets	-	-
Financial Assets	-	-
Deferred Tax Assets (Net)	-	-
Other Non Current Assets	3.01	3.01
<b>Total Non-Current Assets</b>	<b>3.01</b>	<b>3.01</b>
<b>Current Assets</b>		
Inventories	-	-
Financial Assets	-	-
Investments	-	27.93
Cash and Bank Balances	285.68	247.54
Current Tax Assets	-	-
Other financial Assets	6.85	12.05
Current Assets (Net)	-	-
Other Current Assets	-	-
<b>Total Current Assets</b>	<b>292.53</b>	<b>287.52</b>
<b>Total Assets</b>	<b>295.54</b>	<b>290.53</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
Equity Share Capital	224.10	224.10
Other Equity	64.37	65.97
<b>Total Equity</b>	<b>288.47</b>	<b>290.07</b>
<b>Liabilities</b>		
<b>Non- Current Liabilities</b>		
Deferred Tax Liabilities (Net)	-	0.08
<b>Total Non -Current Liabilities</b>	<b>-</b>	<b>0.08</b>
<b>Current Liabilities</b>		
Financial Liabilities	-	-
Trade Payable	-	-
Total Outstanding dues of micro and small enterprises	-	-
Total Outstanding dues of Creditors other than micro and small enterprises	3.81	-
Other Financial Liabilities	-	-
Other Current Liabilities	2.68	0.19
Current Tax Liabilities (Net)	0.58	0.19
<b>Total Current Liabilities</b>	<b>7.07</b>	<b>0.38</b>
<b>Total Liabilities</b>	<b>7.07</b>	<b>0.46</b>
<b>Total Equity and Liabilities</b>	<b>295.54</b>	<b>290.53</b>

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**UNAUDITED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED SEPTEMBER 30, 2024**

( ₹ in Lakh)

	Particulars	Apr-24 to Sep-24 (Unaudited)	Apr-23 to Sep-23 (Unaudited)
<b>A</b>	<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
	Net profit before tax as per Statement of Profit and Loss	1.00	0.38
	Adjusted for:		
	Interest Income	(9.13)	(9.70)
	Surplus on sale of Current Investment	(1.16)	
	<b>Operating (Loss) before working capital changes</b>	<b>(9.29)</b>	<b>(9.32)</b>
	Adjusted for:		
	Trade and Other Payable	6.31	5.39
	Trade and Other Receivables	5.19	0.12
	<b>Cash (Used In) / Generated from operations</b>	<b>2.22</b>	<b>(3.81)</b>
	Taxes paid (Net)	(2.29)	(1.96)
	<b>Net Cash flow from/ (used in) Operating Activities</b>	<b>(0.07)</b>	<b>(5.77)</b>
<b>B</b>	<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
	Redemption of Investments	217.08	
	Interest Income	9.13	9.70
	Purchase of Investments	(188.00)	
	<b>Net Cash flow from/(used in) from Investing Activities</b>	<b>38.21</b>	<b>9.70</b>
<b>C</b>	<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
	Net Cash from used in financial Activities	-	-
	<b>Net (Decrease)/Increase in Cash and Cash Equivalents</b>	<b>38.14</b>	<b>3.93</b>
	<b>Opening Balance of Cash and Cash Equivalents</b>	<b>247.54</b>	<b>282.02</b>
	<b>Closing Balance of Cash and Cash Equivalents</b>	<b>285.68</b>	<b>285.95</b>

For Twin Roses Trades & Agencies Limited

*M.A. Raja*

Miten A. Raja  
Director

Place: Mumbai

Dated: November 13, 2024



# **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 half year ended September 30, 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 half year ended September 30, 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 Ind AS 34 " Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 ("the Act"), 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.
3. 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. 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 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.
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





# 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

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: 24146359BKAJQU7489



Place: - Mumbai

Dated: - November 13, 2024