

BSE Limited

Phiroze Jeejeebhoy Towers Dalal Street Mumbai 400001

Scrip Code:

531846

February 11, 2025

Trading Symbol:

**TRINITYLEA** 

Dear Sirs.

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

months ended on December 31, 2024

In continuation of our intimation dated February 3, 2025 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 and nine months ended on December 31, 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 Tuesday, February 11, 2024.

The meeting of the Board of Directors commenced at 02:00 p.m. and concluded at 03:00 p.m.

The closure of trading window will end 48 hours after the results are made public on February 11, 2025.

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** 

Devinder Kumar Jain Managing Director DIN: 00437646

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



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INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT ON THE UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER & NINE MONTHS ENDED 31<sup>ST</sup> DECEMBER, 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 & nine months ended 31<sup>st</sup> December, 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. 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 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



CA Jayant Kumar (Partner) M. No. 518718

**UDIN:** 25518718BMOILL7883

Date: 11<sup>th</sup> February, 2025

#### 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 and nine months ended December 31, 2024

							(INR in Lacs)
Sr. No.	. Particulars	Quarter Ended 31.12.2024 Unaudited	Quarter Ended 30.09.2024 Unaudited	Quarter Ended 31.12.2023 Unaudited	Nine Months Ended 31.12.2024 Unaudited	Nine Months Ended 31.12.2023 Unaudited	Year Ended 31.03.2024 Audited
1	Income		0.50	6.18	0.50	6.18	6.18
	(a) Revenue from operations b) Other Income	2.87	5.60	7.07		18.96	24.72
	Total Income (a+b)	2.87	6.10	13.25	14.42 14.92	25.14	30.90
2	Expenses	2.07	6.10	13.25	14.92	25.14	30.90
	a) Employee Cost	5.10	5.29	3.96	15.06	12.28	17.04
	b) Finance cost	5.10	5.29	3.96	15.06	0.01	0.32
	c) Depreciation and Amortisation expense	1.37	1.33	1.85	4.02	5.54	
	d) Other Expenses	2.67	4.17	3.53	4.02	10.00	7.40 327.76
	Total expenses ( a to d)	9.14	10.79	9.34	46.13 <b>65.2</b> 1	27.83	
3	Profit / (Loss) before exceptional items & tax	9.14	10.79	9.34	65.21	27.83	352.52
3	(1-2)	(6.27)	(4.69)	3.91	(50.29)	(2.69)	(221 (2)
4	Exceptional items	(0.27)	(4.03)	3.71	(30.29)	(2.09)	(321.62)
5	Profit / (Loss) before tax (3-4)	(6.27)	(4.69)	3.91	(50.29)	(2.69)	(321.62)
6	Tax expense:	(0.27)	(4.03)	3.71	(30.29)	(2.09)	(321.02)
- 0	Current Tax	-					
	Current Tax for Earlier Year	-	-	(0.46)	-	(0.46)	(0.46)
	Deffered Tax	-	-	0.40)	-	(0.48)	(0.40)
	Total Tax Expense	<u> </u>		0.53		(1.13)	(0.46)
7	Net Profit / (Loss) for the period (5-6)	(6.27)	(4.69)	3.38	(50.29)	(1.56)	(321.16)
8	Other comprehensive Income	(0.27)	(4.03)	3.36	(30.29)	(1.50)	
Ū.	(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)	-	-	-	-	-	la l
	Other Comprehensive income for the						
	period	-	-	-	-	-	-
9	Total Comprehensive income for the period (8+9)	(6.27)	(4.69)	3.38	(50.29)	(1.56)	(321.16)
10	Paid-up equity share capital (Face Value of Rs.10/- each)	791.69	791.69	791.69	791.69	791.69	791.69
11	Other Equity	-	-	-	-	-	(477.75)
12	Earnings Per Share (of Rs 10/- each) (not annualized):						
	(a) Basic	(0.08)	(0.06)	0.04	(0.64)	(0.02)	(4.06)
	(b) Diluted	(0.08)	(0.06)	0.04	(0.64)	(0.02)	(4.06)



#### NOTES TO UNAUDITED STANDALONE 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 February 11, 2025.
- The statutory auditors of the company have carried out the limited review of the standalone unaudited financial results for the quarter and nine months ended December 31, 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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- 4 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 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 quarter and nine months ended December 31, 2024.
- Figures for the previous periods have been regrouped/reclassified wherever necessary, to conform to current period's classification.

For Trinity League India Limited

Devinder Kumar Jain Managing Director

DIN: 00437646

Date: February 11, 2025



302-306, Pragati Tower 26, Rajendra Place New Delhi – 110 008

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INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT ON THE UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER & NINE MONTHS ENDED 31<sup>ST</sup> DECEMBER, 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 & nine months ended 31<sup>st</sup> December, 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

We did not review the interim financial results / financial information of Associate, included in the unaudited consolidated financial results. The accompanying Statement includes company share of net profit / (loss) after tax of Rs. (Nil) and Rs (38.08) lacs and total comprehensive income of Rs. (Nil) and Rs (38.08) lacs for the quarter & nine months ended 31st December 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

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Date:
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CA Jayant Kumar (Partner) M. No. 518718

**UDIN:** 25518718BMOILM7773

Date: 11th February, 2025

### 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 and nine months ended December 31, 2024

(INR in Lacs)

							(INK IN Lacs)
Sr. No.	Particulars	Quarter Ended 31.12.2024	Quarter Ended 30.09.2024	Quarter Ended 31.12.2023	Nine Months Ended 31.12.2024	Nine Months Ended 31.12.2023	Year Ended 31.03.2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income						•
	a) Revenue from operations	-	0.50	6.18	0.50	6.18	6.18
	b) Other Income	2.87	5.60	7.07	14.42	18.96	24.72
	Total Income (a+b)	2.87	6.10	13.25	14.92	25.14	30.90
2	Expenses						
	a) Employee Cost	5.10	5.29	3.96	15.06	12.28	17.04
	b) Finance cost	-			-	0.01	0.32
	c) Deprecation and Amortisation expense	1.37	1.33	1.85	4.02	5.54	7.40
	d) Other Expenses	2.67	4.17	3.53	9.21	10.00	12.30
	Total expenses (a to d)	9.14	10.79	9.34	28.29	27.83	37.06
3	Profit / (Loss) before exceptional items & tax (1-2)	(6.27)	(4.69)	3.91	(13.37)	(2.69)	(6.16)
4	Exceptional Items		-	-	-	-	-
5	Share in Profit / (Loss) in Associate	-		10.28	(38.08)	(126.05)	(264.55)
6	Profit / (Loss) before tax (3-4+5)	(6.27)	(4.69)	14.19	(51.45)	(128.74)	(270.71)
7	Tax expense:						
	Current Tax	-		-	_	-	-
	Current tax for Earlier Years	-		(0.46)	_	(0.46)	(0.46)
	Deffered Tax	-		0.99	-	(0.67)	-
	Total Tax Expense	-	-	0.53	-	(1.13)	(0.46)
8	Net Profit / (Loss) for the period (6-7)	(6.27)	(4.69)	13.66	(51.45)	(127.61)	(270.25)
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)	(6.27)	(4.69)	13.66	(51.45)	(127.61)	(270.25)
11	Paid-up equity share capital (Face Value of Rs.10/-each)	791.69	791.69	791.69	791.69	791.69	791.69
12	Other Equity	-	-	-	-	-	(476.59)
13	Earnings Per Share (of Rs 10/- each) (not annualized):						
	(a) Basic	(0.08)	(0.06)	0.17	(0.65)	(1.61)	(3.41)
	(b) Diluted	(0.08)	(0.06)	0.17	(0.65)	(1.61)	(3.41)



#### OTES 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 February 11, 2025.
- The statutory auditors of the company have carried out the limited review of the unaudited consolidated financial results for the quarter and nine months ended December 31, 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 and nine months ended December 31, 2024, accounting of share of loss in the Associate company is restricted to the extent of entity interest in the associate company.
- Considering the matter of prudence, deffered tax assests has not been created on the loss & other deductible expenditure for the quarter and nine months ended December 31, 2024.
- 6 Figures for the previous periods have been regrouped/reclassified wherever necessary, to conform to current period's classification.

For Trinity League India Limited

Devinder Kumar Jain Managing Director

DIN: 00437646

Date: February 11, 2025