



Dated: 09.11.2022

To,  
Department of Corporate Services/ Listing  
The Bombay Stock Exchange  
1st floor, New Trading Ring,  
P.J. Towers, Dalal Street, Mumbai-400001

Subject: Outcome of the Board Meeting held on Wednesday, 09<sup>th</sup> November 2022 at the Corporate Office of the Company pursuant to Regulation 33 and 30 read with schedule III of the SEBI Listing Regulation 2015 (LODR)

Dear Sir/ Madam,

This is to inform you that the meeting of the Board of Directors of the Company held on Wednesday, November 9<sup>th</sup>, 2022 at 02:00 P.M. at the corporate office situated at Trinity Tower, B-2, Sector 7, Noida, Uttar Pradesh, had taken inter-alia the following decisions:

As per Regulation 33 and regulation 30 of SEBI Listing Regulation 2015 (LODR), we are submitting the followings:

- 1.1 Un-Audited Financial Results for the quarter ended on September 30, 2022, duly signed by the Managing Director of the company.
- 1.2 Statutory Auditor Limited Review Report for the Un-Audited Financial Results for the quarter ended September, 30, 2022.
- 1.3 Take note of Reconciliation Certificate of Share Capital Audit for the quarter ended. 30.09.2022.
- 1.4 Noting of non applicability of Corporate Governance Report for the quarter ended 30.09.2022.
- 1.5 Status of redressal of Investor Complaints till 30.09.2022.

The Board meeting commenced at 02:00 PM and concluded at 02:45 PM with the vote of thanks.

Yours faithfully  
For **Trinity League India Ltd.**

Piyush Kumar Srivastava  
Company Secretary & Compliance Officer

### 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



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 Standalone Un-Audited Financial Results for the Quarter and Half Year ended Sept 30, 2022

(INR in Lacs)

Sr. No.	Particulars	Quarter Ended	Quarter Ended	Quarter Ended	Half Year Ended	Half Year Ended	Year Ended
		30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	31.03.2022
		Un audited	Un audited	Un audited	Un audited	Un audited	Audited
1	<b>Income</b>						
	(a) Revenue from operations	105.84	217.51	0.55	323.35	19.55	178.99
	b) Other Income	-	-	2.72	-	3.48	1.55
	<b>Total Income (a+b)</b>	<b>105.84</b>	<b>217.51</b>	<b>3.27</b>	<b>323.35</b>	<b>23.03</b>	<b>180.54</b>
2	<b>Expenses</b>						
	a) Employee Cost	4.79	4.55	4.46	9.34	8.21	19.84
	b) Finance cost	2.87	4.08	2.32	6.95	3.97	10.18
	c) Depreciation and Amortisation expense	2.45	2.43	1.83	4.88	3.58	9.76
	d) Other Expenses	63.12	187.95	8.06	251.07	33.31	132.23
	<b>Total expenses</b>	<b>73.23</b>	<b>199.01</b>	<b>16.67</b>	<b>272.24</b>	<b>49.07</b>	<b>172.01</b>
3	<b>Profit / (Loss) before exceptional items &amp; tax (1-2)</b>	<b>32.61</b>	<b>18.50</b>	<b>(13.40)</b>	<b>51.11</b>	<b>(26.04)</b>	<b>8.53</b>
4	Exceptional items	-	-	-	-	-	-
5	<b>Profit / (Loss) before tax (3-4)</b>	<b>32.61</b>	<b>18.50</b>	<b>(13.40)</b>	<b>51.11</b>	<b>(26.04)</b>	<b>8.53</b>
6	<b>Tax expense :</b>						
	Current Tax	8.68	4.98	-	13.66	-	0.34
	Deffered Tax	(0.19)	(0.17)	-	(0.36)	-	(0.39)
	<b>Total Tax Expense</b>	<b>8.49</b>	<b>4.81</b>	<b>-</b>	<b>13.30</b>	<b>-</b>	<b>(0.05)</b>
7	<b>Net Profit / (Loss) for the period (5-6)</b>	<b>24.12</b>	<b>13.69</b>	<b>(13.40)</b>	<b>37.81</b>	<b>(26.04)</b>	<b>8.58</b>
8	<b>Other comprehensive Income</b>						
	(i) Items that will not be reclassified to profit or loss (Net of Taxes)	-	-	(0.47)	-	(0.47)	(0.47)
	(ii) Items that will be reclassified to profit or loss (Net of Taxes)	-	-	-	-	-	-
	<b>Other Comprehensive income for the period</b>	<b>-</b>	<b>-</b>	<b>(0.47)</b>	<b>-</b>	<b>(0.47)</b>	<b>(0.47)</b>
9	<b>Total Comprehensive income for the period (8+9)</b>	<b>24.12</b>	<b>13.69</b>	<b>(13.87)</b>	<b>37.81</b>	<b>(26.51)</b>	<b>8.11</b>
10	<b>Paid-up equity share capital (Face Value of Rs.10/- each)</b>	<b>506.69</b>	<b>506.69</b>	<b>506.69</b>	<b>506.69</b>	<b>506.69</b>	<b>506.69</b>
11	<b>Other Equity</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(210.86)</b>
12	<b>Earnings Per Share (of Rs 10/- each) (not annualized):</b>						
	(a) Basic	0.48	0.27	(0.26)	0.75	(0.51)	0.17
	(b) Diluted	0.48	0.27	(0.26)	0.75	(0.51)	0.17

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For Trinity League India Limited



*Devinder Kumar Jain*

Devinder Kumar Jain  
Managing Director  
DIN: 00437646

Date: 09/11/2022

Place: Noida

**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

**NOTES TO STANDALONE UNAUDITED 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 9th November, 2022.
- 2 The statutory auditors of the company have carried out the limited review of the standalone unaudited financial results for the quarter and half year ended 30th Sept 2022 as required under Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- 3 The company operate in one segment, hence no segment reporting is provided.
- 4 Figures for the previous periods have been regrouped/reclassified wherever necessary, to conform to current period's classification.

Date: 9th Nov, 2022  
Place: Noida



**TRINITY LEAGUE INDIA LIMITED**  
**UN-AUDITED STANDALONE STATEMENT OF ASSETS AND LIABILITIES**

(INR In Lacs)

PARTICULARS	AS AT 30.09.2022 UNAUDITED	AS AT 31.03.2022 AUDITED
<b>ASSETS</b>		
<b>Non-current assets</b>		
(a) Property, Plant and Equipment	34.89	39.77
(b) Financial Assets		
(i) Investments	352.38	352.38
(ii) Loans	20.00	20.00
(c) Deferred tax assets (Net)	2.20	1.84
(d) Other Non Current Assets	-	5.65
<b>Total Non Current Assets</b>	<b>409.47</b>	<b>419.64</b>
<b>Current assets</b>		
(a) Financial Assets		
(i) Trade receivables	-	19.21
(ii) Cash and cash equivalents	1.74	1.26
(b) Other current assets	18.08	20.15
<b>Total Current Assets</b>	<b>19.82</b>	<b>40.62</b>
<b>TOTAL ASSETS</b>	<b>429.29</b>	<b>460.26</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
(a) Equity Share Capital	506.69	506.69
(b) Other Equity	(173.05)	(210.86)
<b>Total Equity</b>	<b>333.64</b>	<b>295.83</b>
<b>Non-Current Liabilities</b>		
Financial Liabilities		
Long Term Borrowings	-	1.49
<b>Total Non Current Liabilities</b>	<b>-</b>	<b>1.49</b>
<b>Current liabilities</b>		
(a) Financial Liabilities		
(i) Short Term Borrowings	80.19	140.35
(ii) Other financial liabilities	2.93	9.29
(b) Other Current Liabilities	10.58	13.30
(c) Provisions	1.95	-
<b>Total Current Liabilities</b>	<b>95.65</b>	<b>162.94</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>429.29</b>	<b>460.26</b>

For Trinity League India Limited



*(Signature)*  
**Devinder Kumar Jain**  
 Managing Director

**TRINITY LEAGUE INDIA LIMITED**  
**STANDALONE STATEMENT OF CASH FLOWS FOR THE HLA F YEAR ENDED 30TH SEPT, 2022**

(INR In Lacs)

S No.	PARTICULARS	Half Year Ended 30.09.2022 (Unaudited)	Half Year Ended 30.09.2021 (Unaudited)
I	<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
	Net Profit / (Loss) for the period	51.11	(26.04)
	<b>ADD:</b>		
	Depreciation	4.88	3.58
	Interest Expense	6.95	3.97
	<b>LESS:</b>		
	Interest Income	-	(3.42)
	<b>Operating Profit Before Working Capital Changes (B+C+D)</b>	<b>62.94</b>	<b>(21.91)</b>
	<b>Adjustments for:</b>		
	(Increase) / Decrease in Trade Receivables	19.21	17.26
	Increase / (Decrease) in Other Current Financial Liabilities	(6.36)	0.40
	(Increase) / Decrease in Other Non Current Assets	-	11.22
	(Increase) / Decrease in Other Current Assets	2.07	3.03
	Increase / (Decrease) in Trade Payables	-	7.88
	Increase / (Decrease) in Other Current Liabilities	(2.72)	2.21
	<b>Cash flow from Operating Activities</b>	<b>75.14</b>	<b>20.09</b>
	Income Tax (Paid) / Refund	(6.05)	(0.45)
	<b>NET CASH FLOW FROM OPERATING ACTIVITIES</b>	<b>69.09</b>	<b>19.64</b>
II	<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
	Share Application Money for Purchase of Investment	-	(100.00)
	Sale of Investment	-	28.65
	Withdrawal of Fixed Deposit with Banks	-	21.00
	Interest Received	-	3.94
	<b>NET CASH FLOW FROM INVESTING ACTIVITIES</b>	<b>-</b>	<b>(46.41)</b>
III	<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
	Increase / (Decrease) in Short Term Borrowings	(60.17)	35.52
	Interest Paid	(6.95)	(3.97)
	Increase / (Decrease) Decrease in Long Term Borrowings	(1.49)	(4.18)
	<b>NET CASH FLOW FROM FINANCING ACTIVITIES</b>	<b>(68.61)</b>	<b>27.37</b>
IV	<b>NET CASH FLOW DURING THE PERIOD (I+II+III)</b>	<b>0.48</b>	<b>0.60</b>
V	Cash and cash equivalents at the beginning of the year	1.26	1.41
VI	<b>CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD</b>	<b>1.74</b>	<b>2.01</b>

For Trinity League India Limited



*Devinder Kumar Jain*  
**Devinder Kumar Jain**  
**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 Consolidated Un-Audited Financial Results for the Quarter and Half Year ended September 30, 2022

(INR in Laacs)

Sr. No.	Particulars	Quarter Ended	Quarter Ended	Quarter Ended	Half Year Ended	Half Year Ended	Year Ended
		30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	31.03.2022
		Un audited	Un audited	Un audited	Un audited	Un audited	Audited
1	<b>Income</b>						
	(a) Revenue from operations	105.84	217.51	0.55	323.35	19.55	178.99
	b) Other Income	-	-	2.72	-	3.48	1.55
	<b>Total Income (a+b)</b>	<b>105.84</b>	<b>217.51</b>	<b>3.27</b>	<b>323.35</b>	<b>23.03</b>	<b>180.54</b>
2	<b>Expenses</b>						
	a) Employee Cost	4.79	4.55	4.46	9.34	8.21	19.84
	b) Finance cost	2.87	4.08	2.32	6.95	3.97	10.18
	c) Deprecation and Amortisation expense	2.45	2.43	1.83	4.88	3.58	9.76
	d) Other Expenses	63.12	187.95	8.06	251.07	33.31	132.23
	<b>Total expenses</b>	<b>73.23</b>	<b>199.01</b>	<b>16.67</b>	<b>272.24</b>	<b>49.07</b>	<b>172.01</b>
3	<b>Profit / (Loss) before exceptional items &amp; tax (1-2)</b>	<b>32.61</b>	<b>18.50</b>	<b>(13.40)</b>	<b>51.11</b>	<b>(26.04)</b>	<b>8.53</b>
4	Exceptional Items	-	-	-	-	-	-
5	Share in Profit / (Loss) in Associate	(54.51)	(86.94)	51.65	(141.45)	11.56	12.21
6	<b>Profit / (Loss) before tax (3-4+5)</b>	<b>(21.90)</b>	<b>(68.44)</b>	<b>38.25</b>	<b>(90.34)</b>	<b>(14.48)</b>	<b>20.74</b>
7	<b>Tax expense :</b>						
	Current Tax	8.68	4.98	-	13.66	-	0.34
	Deffered Tax	(0.19)	(0.17)	-	(0.36)	-	(0.39)
	<b>Total Tax Expense</b>	<b>8.49</b>	<b>4.81</b>	<b>-</b>	<b>13.30</b>	<b>-</b>	<b>(0.05)</b>
8	<b>Net Profit / (Loss) for the period (6-7)</b>	<b>(30.39)</b>	<b>(73.25)</b>	<b>38.25</b>	<b>(103.64)</b>	<b>(14.48)</b>	<b>20.79</b>
9	<b>Other comprehensive Income</b>						
	(i) Items that will not be reclassified to profit or loss (Net of Taxes)	-	-	(0.47)	-	(0.47)	(0.47)
	(ii) Items that will be reclassified to profit or loss (Net of Taxes)	-	-	-	-	-	-
	<b>Other Comprehensive income for the period</b>	<b>-</b>	<b>-</b>	<b>(0.47)</b>	<b>-</b>	<b>(0.47)</b>	<b>(0.47)</b>
10	<b>Total Comprehensive income for the period (8+9)</b>	<b>(30.39)</b>	<b>(73.25)</b>	<b>37.78</b>	<b>(103.64)</b>	<b>(14.95)</b>	<b>20.32</b>
11	<b>Paid-up equity share capital (Face Value of Rs.10/- each)</b>	<b>506.69</b>	<b>506.69</b>	<b>506.69</b>	<b>506.69</b>	<b>506.69</b>	<b>506.69</b>
12	<b>Other Equity</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(259.67)</b>
13	<b>Earnings Per Share (of Rs 10/- each) (not annualized):</b>						
	(a) Basic	(0.60)	(1.45)	0.75	(2.05)	(0.29)	0.41
	(b) Diluted	(0.60)	(1.45)	0.75	(2.05)	(0.29)	0.41

For Trinity League India Limited



*Devinder Kumar Jain*  
Devinder Kumar Jain  
Managing Director  
DIN: 00437646

Date: 03/11/2022  
Place: Noida

**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

#### NOTES TO CONSOLIDATED UNAUDITED 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 9th November, 2022.
- 2 The statutory auditors of the company have carried out the limited review of the unaudited consolidated financial results for the quarter and half year ended 30th Sept 2022 as required under Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- 3 The company and its associate operate in one segment, hence no segment reporting is provided.
- 4 Figures for the previous periods have been regrouped/reclassified wherever necessary, to conform to current period's classification.

Date: 9th Nov, 2022  
Place: Noida

**TRINITY LEAGUE INDIA LIMITED**  
**CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES**

(INR In Lacs)

PARTICULARS	AS AT 30.09.2022 UNAUDITED	AS AT 31.03.2022 AUDITED
<b>ASSETS</b>		
<b>Non-current assets</b>		
(a) Property, Plant and Equipment	34.89	39.77
(b) Financial Assets		
(i) Investments	162.12	303.57
(ii) Loans	20.00	20.00
(c) Deferred tax assets (Net)	2.20	1.84
(d) Other Non Current Assets	-	5.65
<b>Total Non Current Assets</b>	<b>219.21</b>	<b>370.83</b>
<b>Current assets</b>		
(a) Financial Assets		
(i) Trade receivables	-	19.21
(ii) Cash and cash equivalents	1.74	1.26
(b) Other current assets	18.08	20.15
<b>Total Current Assets</b>	<b>19.82</b>	<b>40.62</b>
<b>TOTAL ASSETS</b>	<b>239.03</b>	<b>411.45</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
(a) Equity Share Capital	506.69	506.69
(b) Other Equity	(363.31)	(259.67)
<b>Total Equity</b>	<b>143.38</b>	<b>247.02</b>
<b>Non-Current Liabilities</b>		
Financial Liabilities		
Borrowings	-	1.49
<b>Total Non Current Liabilities</b>	-	<b>1.49</b>
<b>Current liabilities</b>		
(a) Financial Liabilities		
(i) Short Term Borrowings	80.19	140.35
(ii) Other financial liabilities	2.93	9.29
(b) Other Current Liabilities	10.58	13.30
(c) Provisions	1.95	-
<b>Total Current Liabilities</b>	<b>95.65</b>	<b>162.94</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>239.03</b>	<b>411.45</b>

For Trinity League India Limited



*Deyinder Kumar Jain*  
Deyinder Kumar Jain  
Managing Director



**TRINITY LEAGUE INDIA LIMITED**  
**CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE HALF YEAR ENDED 30TH SEPT, 2022**  
**(INR In Lacs)**

S No.	PARTICULARS	Half Year Ended 30.09.2022 (Un audited)	Half Year Ended 30.09.2021 (Un audited)
I	<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
	Net Profit / (Loss) for the Year	(90.34)	(14.48)
	<b>ADD:</b>		
	Depreciation	4.88	3.58
	Share of Net Loss / (Profit) in Associate	141.45	(11.56)
	Interest Expense	6.95	3.97
	<b>LESS:</b>		
	Interest Income	-	(3.42)
	<b>Operating Profit Before Working Capital Changes (B+C+D)</b>	<b>62.94</b>	<b>(21.91)</b>
	<b>Adjustments for:</b>		
	(Increase) / Decrease in Trade Receivables	19.21	17.26
	Increase / (Decrease) in Other Current Financial Liabilities	(6.36)	0.40
	(Increase) / Decrease in Other Non Current Assets	-	11.22
	(Increase) / Decrease in Other Current Assets	2.07	3.03
	Increase / (Decrease) in Trade Payables	-	7.88
	Increase / (Decrease) in Other Current Liabilities	(2.72)	2.21
	<b>Cash flow from Operating Activities</b>	<b>75.14</b>	<b>20.09</b>
	Income Tax (Paid) / Refund	(6.05)	(0.45)
	<b>NET CASH FLOW FROM OPERATING ACTIVITIES</b>	<b>69.09</b>	<b>19.64</b>
II	<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
	Share Application Money for Purchase of Investment	-	(100.00)
	Sale of Investments	-	28.65
	Withdrawal in Fixed Deposit with Banks	-	21.00
	Interest Received	-	3.94
	<b>NET CASH FLOW FROM INVESTING ACTIVITIES</b>	<b>-</b>	<b>(46.41)</b>
III	<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
	Increase / (Decrease) in Short Term Borrowings	(60.17)	35.52
	Interest Paid	(6.95)	(3.97)
	Increase / (Decrease) Decrease in Long Term Borrowings	(1.49)	(4.18)
	<b>NET CASH FLOW FROM FINANCING ACTIVITIES</b>	<b>(68.61)</b>	<b>27.37</b>
IV	<b>NET CASH FLOW DURING THE PERIOD (I+II+III)</b>	<b>0.48</b>	<b>0.60</b>
V	Cash and cash equivalents at the beginning of the year	1.26	1.41
VI	<b>CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD</b>	<b>1.74</b>	<b>2.01</b>



For Trinity League India Limited

*Devinder Kumar Jain*  
Devinder Kumar Jain  
Managing Director

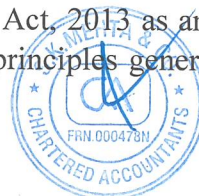


**INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT ON THE UNAUDITED  
STANDALONE FINANCIAL RESULTS FOR THE QUARTER & HALF YEAR  
ENDED 30<sup>TH</sup> SEPTEMBER, 2022.**

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 & Half year ended 30<sup>th</sup> September, 2022 ("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**

*Rohit Mehta*  
CA Rohit Mehta  
(Partner)  
M. No. 091382



Date: 9<sup>th</sup> November 2022  
Place: Noida

**UDIN: 22091382BCOOFH3413**



**INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT ON THE UNAUDITED  
CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER & HALF YEAR  
ENDED 30<sup>TH</sup> SEPTEMBER, 2022.**

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 & Half year ended 30<sup>th</sup> September, 2022 ("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. (54.51) Lacs and Rs (141.45 ) lacs and total comprehensive income of Rs. (54.51) Lacs and Rs (141.45) lacs for the quarter & half year ended 30<sup>th</sup> September 2022 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**

CA Rohit Mehta  
(Partner)  
M. No. 091382

Date: 9<sup>th</sup> November, 2022  
Place: Noida

UDIN: 22091382BCOOLF4462

