



CIN No. : L51909GJ2014PLC078227

GST No. : 24AAECT8906D1ZG

TRIDENT LIFELINE LIMITED

(Formerly Trident Lifeline Private Limited)

Date: 09th June, 2023

BSE Limited 14th Floor, P. J. Towers, Dalal Street, Fort, Mumbai - 400001.	Stock ID: TLL Scrip Code: 543616
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Sub: Submission of Audited Standalone Financial Results and Audited Consolidated Financial Results for the half year and year ended March 31, 2023

Ref: Your email dated 26.05.2023 and 06.06.2023 regarding Submission of Audited Standalone Financial Results and Audited Consolidated Financial Results in PDF mode with Half year figures instead of quarterly figures.

With reference to your email dated 26.05.2023 and 06.06.2023 regarding Submission of Audited Standalone Financial Results and Audited Consolidated Financial Results in PDF mode with Half year figures instead of quarterly figures for the half year and year ended March 31, 2023, we hereby furnish the Audited Standalone Financial Results and Audited Consolidated Financial Results with Half year figures for the half year and year ended March 31, 2023, as we have erroneously filed quarterly figures.

You are requested to kindly take the note of above on records.

Thanking You,

Yours Faithfully

For Trident Lifeline Limited,

KUNAL
AMRISHBHAI
CHAUHAN

Digitally signed by KUNAL
AMRISHBHAI CHAUHAN
Date: 2023.06.09 18:00:23
+05'30'

Kunal Amrishbhai Chauhan

Company Secretary & Compliance Officer

Registered Office: 2004, 2nd Floor, North Extension, Falsawadi, Ring Road, Surat-395003, Gujarat, INDIA.

Tel : +91 261 2451274, 2451284 Email : info@tridentlifeline.com Web : www.tridentlifeline.com

Corporate Office: 2001, 2nd Floor, APMC, Krushi Bazar, Falsawadi, Ring Road, Surat-395003, Gujarat, INDIA.

Tel : +91 261 2490224, 2490225



AUDITOR'S REPORT ON
QUARTERLY, HALF YEARLY FINANCIAL RESULTS AND YEAR TO DATE RESULTS

(Pursuant to the Regulation 33 of the
SEBI (Listing Obligation and Disclosure Requirements Regulations, 2015)

To
Board of Directors

TRIDENT LIFELINE LIMITED

2nd Floor, Shop-2004,
North Extension, Falsawadi,
Begumpura, Sahara Darwaja,
Surat, Gujarat - 395003

We have audited the accompanying quarterly and half yearly financial results of **TRIDENT LIFELINE LIMITED** for the quarter and half year ended on 31st March, 2023 and the year to date result for the period 1st April 2022 to 31st March 2023 ("The Financial Statement"), being submitted by the Company pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015.. This Statement is responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue an audit report on these financial statements based on our audit.

In our opinion and to the best of our information and according to the explanations given to us these standalone financial results:

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit/ loss and other comprehensive income and other financial information for the quarter and half year ended on 31st March, 2023 as well as the year to date results for the period from 01st April, 2022 to 31st March, 2023.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under Section 143 (10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Results section of our report.

We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



Management's Responsibility for the Financial Statements

The Company's board of directors are responsible for the matters stated in section 134 (5) of the Act with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so. The boards of directors are also responsible for overseeing the Company's financial reporting process.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls

Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion.



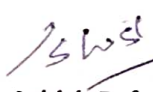
Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

For A Bafna & Associates
Chartered Accountants
(Firm Registration No:- 121901W)


CA Ashish Bafna
Partner
M.No. 106525



Place : Surat
Date : 06/05/2023
UDIN NO.:- 23106525BGYAKF6890

TRIDENT LIFELINE LIMITED

[CIN : L51909GJ2014PLC078227]

2nd Floor, Shop-2004, North Extension, Falsawadi Begumpura, Nodh-4/1650, Sahara Darwaja, Surat, Gujarat- 395003

Standalone Profit And Loss Statement of Audited Financial Results for the Half Year And Year ended 31st March, 2023

(Amount Rs. In Lacs)

Particulars	Standalone			
	Half Year Ended		Year Ended	
	31.03.2023 Audited (CY H2)	30.09.2022 Unaudited (CY H1)	31.03.2023 Audited FY 2022-23	31.03.2022 Audited FY 2021-22
I. Revenue From Operations				
Net Sales/Income From Operations (Net of Excise Duty)	1,786.55	1,382.67	3,169.22	2,176.80
Other Income	102.69	12.66	115.35	60.35
TOTAL INCOME	1,889.24	1,395.33	3,284.57	2,237.14
II. EXPENSES				
Cost of Materials Consumed	828.60	389.97	1,218.57	1,009.16
Purchase of Stock-in-Trade	543.71	549.24	1,092.95	459.72
Changes in Inventories of Finished Goods, Work-In-Progress and Stock-In-Trade	(256.92)	(32.56)	(289.48)	(45.86)
Employment Benefit Expenses	88.26	72.77	161.03	119.13
Financial Costs	28.19	18.40	46.59	12.58
Depreciation and Amortization Expenses	24.50	11.97	36.47	20.26
Other Expenses	190.05	171.01	361.06	363.78
TOTAL EXPENSES	1,446.41	1,180.78	2,627.20	1,938.79
III. Profit Before Exceptional and Extraordinary Items and Tax	442.83	214.55	657.38	298.36
IV. Exceptional Items	-	-	-	-
V. Profit Before Extraordinary Items and Tax	442.83	214.55	657.38	298.36
VI. Extraordinary Items	-	-	-	-
VII. Profit Before Tax	442.83	214.55	657.38	298.36
VIII. Tax Expense :				
(1) Current Tax	45.56	(99.60)	(54.04)	(49.80)
(2) MAT Credit	(49.80)	49.80	-	49.80
(3) Excess Tax Provision of Earlier Year	-	49.80	49.80	14.06
(4) Deferred Tax	(39.64)	(12.30)	(51.94)	82.36
IX. Net Profit/(Loss) for the Period	398.95	202.25	601.20	394.77
X. Paid Up Equity Share Capital (FV:- Rs. 10/- each)	1,149.92	800.00	1,149.92	800.00
XI. Earning Per Equity Share:				
(1) Basic- Not Annualized	3.49	2.53	6.22	6.92
(2) Diluted- Not Annualized	3.49	2.53	6.22	6.92

For And On Behalf Of The Board

TRIDENT LIFELINE LIMITED


 Chairman And
 Executive Director
 Hardik Desai
 (Din No:01358227)


 Managing Director
 Shravan H Patel
 (DIN No: 08629141)



Place : Surat

Date : 06.05.2023



TRIDENT LIFELINE LIMITED
[CIN : L51909GJ2014PLC078227]

Regd. Office: 2nd Floor, Shop-2004, North Extension, Falsawadi, Ring Road, Surat-395003, Gujarat, India.
Email:compliance@tridentlifeline.com website: www.tridentlifeline.com Tel: 0261-2490224

Audited Standalone Balance Sheet As On 31st March, 2023

(Amount Rs. In Lacs)

Sr. No.	Particulars	Year Ended 31-Mar-2023	Year Ended 31-Mar-2022
I.	EQUITY AND LIABILITIES		
	(1) Shareholder's Funds		
	(a) Share Capital	1,149.92	800.00
	(b) Reserves & Surplus	3,413.24	(322.43)
	Total	4,563.16	477.57
	(2) Share Application Money Pending Allotment		
	Total	-	-
	(3) Non-Current Liabilities		
	(a) Long-Term Borrowings	45.50	142.05
	(b) Long-Term Liabilities	7.02	6.89
	(c) Deferred Tax Liabilities (Net)	-	-
	Total	52.53	148.94
	(4) Current Liabilities		
	(a) Short-Term Borrowings	292.28	103.26
	(b) Trade Payables	481.08	522.88
	(c) Other Current Liabilities	236.58	84.15
	(d) Short Term Provisions	24.06	45.69
	Total	1,034.00	755.98
	TOTAL EQUITY AND LIABILITIES	5,649.69	1,382.49
II.	ASSETS		
	(1) Non-Current Assets		
	(a) Property, Plant and Equipment		
	(i) Tangible Assets	52.02	30.72
	(ii) Intangible Assets	258.92	112.62
	(iii) Capital Work-In-Progress	22.87	-
	(b) Non-Current Investments	404.18	5.00
	(c) Deferred Tax Assets (Net)	51.74	103.68
	(d) Long Term Loans and Advances	71.12	66.62
	(e) Other Non-Current Assets	3.20	-
	Total	864.05	318.64
	(2) Current assets		
	(a) Current Investments	-	-
	(b) Inventories	716.83	371.20
	(c) Trade Receivables	1,214.85	496.61
	(d) Cash and Cash Equivalents	1,376.65	12.94
	(e) Short-Term Loans and Advances	1,053.93	8.92
	(f) Other Current Assets	423.37	174.18
	Total	4,785.63	1,063.85
	TOTAL ASSETS	5,649.69	1,382.49

For And On Behalf Of The Board

TRIDENT LIFELINE LIMITED

Chairman And
Executive Director
Hardik Desai
(Din No:01358227)

Managing Director
Shraavan Patel
(Din No:08629141)

Place : Surat

Date : 06.05.2023

	(Amount Rs. In Lacs) 2022-23		(Amount Rs. In Lacs) 2021-22	
	Rs.	Rs.	Rs.	Rs.
A. CASH FLOW FROM OPERATING ACTIVITIES:				
Net Profit Before Tax and Extraordinary Items		657.38		298.36
Add:				
Depreciation	36.47		20.26	
Prior Period Items	-		0.11	
Financial Cost	46.59	83.06	12.58	32.96
		740.44		331.32
Less: Other Income (Considered Separately)		74.62		-
Cash from Operations	Total - A	665.82		331.32
Less: Adjustment for Working Capital Changes				
Add/ (Less):				
Increase in Inventory	(345.63)		155.94	
Increase in Trade Receivable	(718.24)		(432.99)	
Increase in Other Current Assets	(249.19)		(56.36)	
Increase in Short Term Loans & Advances	(1,045.02)		42.54	
Increase in Trade Payable	(41.81)		121.08	
Increase in Other Current Liabilities	152.44		(233.15)	
Increase in Short Term Provision	(21.63)		29.46	
	Total - B	(2,269.07)		(373.49)
Cash Generated from Operations after Working Capital Changes (A - B)	(C)	(1,603.26)		(42.17)
Add: Increase in Non Current Assets		(3.20)		2.03
Add: Increase in Long Term Liabilities		0.13		6.89
Less: Income Tax		54.04		-
Less: Earlier Year Tax Adjustment		-		(14.06)
Net Cash Flow from Operating Activities	(D)	(1,660.37)		(19.19)
B. Cash Flow from Investing Activities				
Interest Received	74.62	74.62	-	-
Add:-				
Sale of Fixed Assets	-	-	-	-
Less:				
Increase in Long Term Loans & Advances	4.50		(1.00)	
Investment In Fixed Deposit	250.99		-	
Purchase of Equity Shares	148.19		5.00	
Purchase of Fixed Assets	226.94	630.62	45.52	49.52
Net Cash Flow from Investing Activities	(E)	(556.00)		(49.52)
C. Cash Flow from Financing Activities				
Add: Increase Share Capital		349.92		300.00
Add: Increase in Securities Premium		3,184.27		-
Add: Increase in Term Loan		18.07		-
Add: Increase in Unsecured Loan		(114.61)		(310.48)
Add: Increase in Current Maturities Of Long Term Debt		(2.62)		43.75
Add: Increase in Working Capital Facilities		191.64		59.51
Less: Financial Cost		(46.59)		(12.58)
Net Cash Flow from Financing Activities	(F)	3,580.08		80.19
Net Changes in Cash & Cash Equivalents (D+E+F)		1,363.71		11.48
Opening Balance of Cash & Cash Equivalents		12.94		1.46
Closing Balance of Cash & Cash Equivalents		1,376.65		12.94

For And On Behalf Of The Board

TRIDENT LIFELINE LIMITED

(Formerly Known As "Trident Lifeline Private Limited")



Chairman And
Executive Director
Hardik Desai
(Din No:01358227)



Managing Director
Shraavan Patel
(Din No:08629141)

Notes to Financial Results

1. The above financial statements have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) to comply with the Accounting Standards specified under section 133 of the Act read with Companies (Accounting Standards) Rules, 2021 and the relevant provisions of the Companies Act 2013.
2. The above Financial Results of the company for the period ended on 31st March, 2023 was reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on May 6th, 2023.
3. Figures for the Previous periods have been re-grouped/re-stated/re-arranged, wherever necessary, to correspond with the current period's classification/disclosure/ comparatives for the ease of the investor's or stakeholder's analysis.
4. Figures for the quarter ended 31st March, 2023 and 31st March, 2022 is balancing figures between the audited year to end figures up to 31st March, 2023 and 31st March, 2022 and the published year to nine month ended 31st December, 2022 and 31st December, 2021.
5. As per management's current assessment, no significant impact on carrying amounts of inventories, trade receivables, investments and other financial assets is expected, and management will continue to monitor changes in future economic conditions. The eventual outcome of the impact of the global health pandemic may be different from those estimated as on the date of approval of these Standalone Financial statements.
6. The status of Investor's Complaints during the year ended on 31st March, 2023 is as under:

Complaints pending at the beginning of the period	Nil
Complaints received during the period	Nil
Complaints disposed of and resolved during the period	Nil
Complaints pending at the end of the period	Nil



AUDITOR'S REPORT ON
QUARTERLY, HALF YEARLY FINANCIAL RESULTS AND YEAR TO DATE RESULTS

(Pursuant to the Regulation 33 of the
SEBI (Listing Obligation and Disclosure Requirements Regulations, 2015)

To
Board of Directors

TRIDENT LIFELINE LIMITED

2nd Floor, Shop-2004,
North Extension, Falsawadi,
Begumpura, Sahara Darwaja,
Surat, Gujarat - 395003

We have audited the accompanying quarterly and half yearly financial results of **TRIDENT LIFELINE LIMITED** ('the Parent') and its subsidiary (the parent and its subsidiary together referred to as "the group"), for the quarter and half year ended on 31st March, 2023 and the year to date result for the period 1st April 2022 to 31st March 2023 ("The Financial Statement"), being submitted by the Company pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015.. This Statement is responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue an audit report on these financial statements based on our audit.

The statement includes the results of the following entities:

1. Trident Lifeline Limited
2. TNS Pharma Private Limited

In our opinion and to the best of our information and according to the explanations given to us these consolidated financial results:

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit/ loss and other comprehensive income and other financial information for the quarter and half year ended 31st March, 2023 as well as the year to date results for the period from 01st April, 2022 to 31st March, 2023.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under Section 143 (10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Results section of our report.



We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibility for the Financial Statements

The Company's board of directors are responsible for the matters stated in section 134 (5) of the Act with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so. The boards of directors are also responsible for overseeing the Company's financial reporting process.

Auditor's responsibilities for the audit of the financial statements

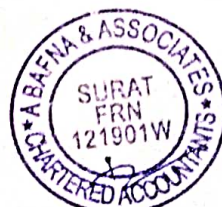
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls

Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.



Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion.

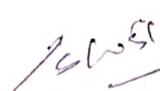
Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

For A Bafna & Associates
Chartered Accountants
(Firm Registration No:- 121901W)


CA Ashish Bafna
Partner
M.No. 106525



Place : Surat
Date : 06/05/2023
ICAI UDIN NO.:- 23106525BGYAKE9571

TRIDENT LIFELINE LIMITED

[CIN : L51909GJ2014PLC078227]

2nd Floor, Shop-2004, North Extension, Falsawadi Begumpura, Nodh-4/1650, Sahara Darwaja, Surat, Gujarat- 395003

Consolidated Profit And Loss Statement of Audited Financial Results for the Half Year and Year ended 31st March, 2023

(Amount Rs. In Lacs)

Particulars	Half Year Ended		Year Ended	
	31.03.2023 Audited (CY H2)	30.09.2022 Unaudited (CY H1)	31.03.2023 Audited FY 2022-23	31.03.2022 Audited FY 2021-22
I. Revenue From Operations				
Net Sales/Income From Operations (Net of Excise Duty)	1,786.55	1,382.67	3,169.22	2,176.80
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IV. Exceptional Items	-	-	-	-
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VI. Extraordinary Items	-	-	-	-
VII. Profit Before Tax	443.28	214.55	657.82	298.36
VIII. Tax Expense :				
(1) Current Tax	45.45	(99.60)	(54.15)	(49.80)
(2) MAT Credit	(49.80)	49.80	-	49.80
(3) Excess Tax Provision of Earlier Year	-	49.80	49.80	14.06
(4) Deferred Tax	(39.64)	(12.30)	(51.94)	82.36
IX. Net Profit/(Loss) for the Period	399.28	202.25	601.53	394.77
X. Paid Up Equity Share Capital (FV:- Rs. 10/- each)	1,149.92	800.00	1,149.92	800.00
XI. Earning Per Equity Share:				
(1) Basic- Not Annualized	3.49	2.53	6.23	6.92
(2) Diluted- Not Annualized	3.49	2.53	6.23	6.92

For And On Behalf Of The Board

TRIDENT LIFELINE LIMITED





**Chairman &
Executive Director**
Hardik Desai
(Din No:01358227)

Managing Director
Shравan H Patel
(Din No: 08629141)

Place : Surat

Date : 6th May, 2023

Audited Consolidated Balance Sheet As On 31st March, 2023

		(Amount Rs. In Lacs)	
Sr. No.	Particulars	Year Ended	
		31-Mar-2023	31-Mar-2022
I.	EQUITY AND LIABILITIES		
	(1) Shareholder's Funds		
	(a) Share Capital	1,149.92	800.00
	(b) Reserves & Surplus	3,413.57	(322.43)
	Total	4,563.49	477.57
	(2) Share Application Money Pending Allotment		
	Total	-	-
	(3) Non-Current Liabilities		
	(a) Long-Term Borrowings	219.05	142.05
	(b) Long-Term Liabilities	7.02	6.89
	(c) Deferred Tax Liabilities (Net)	-	-
	Total	226.08	148.94
	(4) Current Liabilities		
	(a) Short-Term Borrowings	338.64	103.26
	(b) Trade Payables	481.08	522.88
	(c) Other Current Liabilities	251.00	85.09
	(d) Short Term Provisions	24.17	45.74
	Total	1,094.90	756.98
	TOTAL EQUITY AND LIABILITIES	5,884.47	1,383.49
II.	ASSETS		
	(1) Non-Current Assets		
	(a) Property, Plant and Equipment		
	(i) Tangible Assets	52.02	30.72
	(ii) Intangible Assets	258.92	112.62
	(iii) Capital Work-In-Progress	260.25	-
	(b) Non-Current Investments	293.24	-
	(c) Deferred Tax Assets (Net)	51.74	103.68
	(d) Long Term Loans and Advances	78.09	66.62
	(e) Other Non-Current Assets	35.55	3.28
	Total	1,029.82	316.92
	(2) Current assets		
	(a) Current Investments	-	-
	(b) Inventories	716.83	371.20
	(c) Trade Receivables	1,211.84	496.61
	(d) Cash and Cash Equivalents	1,377.30	15.66
	(e) Short-Term Loans and Advances	1,085.19	8.92
	(f) Other Current Assets	463.49	174.18
	Total	4,854.65	1,066.57
	TOTAL ASSETS	5,884.47	1,383.49

For And On Behalf Of The Board

TRIDENT LIFELINE LIMITED


Chairman And
Executive Director
Hardik Desai
(Din No:01358227)


Managing Director
Shравan Patel
(Din No:08629141)

Place : Surat
Date : 06.05.2023



TRIDENT LIFELINE LIMITED

[CIN : L51909GJ2014PLC078227]

Regd. Office: 2nd Floor, Shop-2004, North Extension, Falsawadi, Ring Road, Surat-395003, Gujarat, India.

Email:compliance@tridentlifeline.com website: www.tridentlifeline.com Tel: 0261-2490224

Consolidated Cash Flow Statement For The Year Ended 31st March, 2023

	(Amount Rs. In Lacs)		(Amount Rs. In Lacs)	
	2022-23		2021-22	
A. CASH FLOW FROM OPERATING ACTIVITIES:				
Net Profit Before Tax and Extraordinary Items		657.82		298.36
Add:				
Depreciation	36.47		20.26	
Prior Period Items	-		0.11	
Financial Cost	46.59	83.06	12.58	32.96
		740.89		331.32
Less: Other Income (Considered Separately)		75.07		-
Cash from Operations	Total - A	665.82		331.32
Less: Adjustment for Working Capital Changes				
Add/ (Less):				
Increase in Inventory	(345.63)		155.94	
Increase in Trade Receivable	(715.23)		(432.99)	
Increase in Other Current Assets	(289.31)		(56.36)	
Increase in Short Term Loans & Advances	(1,076.27)		42.54	
Increase in Trade Payable	(41.81)		121.08	
Increase in Other Current Liabilities	165.92		(232.21)	
Increase in Short Term Provision	(21.57)		29.51	
	Total - B	(2,323.90)		(372.49)
Cash Generated from Operations after Working Capital Changes (A - B)	(C)	(1,658.08)		(41.17)
Add: Increase in Non Current Assets		(32.27)		(1.25)
Add: Increase in Long Term Liabilities		0.13		6.89
Less: Income Tax		54.15		-
Less: Earlier Year Tax Adjustment		-		(14.06)
Net Cash Flow from Operating Activities	(D)	(1,744.38)		(21.47)
B. Cash Flow from Investing Activities				
Interest Received		75.07	75.07	-
Add:-				
Sale of Fixed Assets		-	-	-
Less:				
Increase in Long Term Loans & Advances		11.47		(1.00)
Investment In Fixed Deposit		293.05		-
Purchase of Equity Shares		0.19		-
Purchase of Fixed Assets		464.32	769.03	45.52
44.52				
Net Cash Flow from Investing Activities	(E)	(693.97)		(44.52)
C. Cash Flow from Financing Activities				
Add: Increase Share Capital		349.92		300.00
Add: Increase in Securities Premium		3,184.27		-
Add: Increase in Term Loan		149.03		-
Add: Increase in Unsecured Loan		(72.03)		(310.48)
Add: Increase in Current Maturities Of Long Term Debt		43.74		43.75
Add: Increase in Working Capital Facilities		191.64		59.51
Less: Financial Cost		(46.59)		(12.58)
Net Cash Flow from Financing Activities	(F)	3,799.99		80.19
Net Changes in Cash & Cash Equivalents (D+E+F)		1,361.65		14.20
Opening Balance of Cash & Cash Equivalents		15.66		1.46
Closing Balance of Cash & Cash Equivalents		1,377.30		15.66

For And On Behalf Of The Board
TRIDENT LIFELINE LIMITEDChairman And
Executive Director
Hardik Desai
(Din No:01358227)Managing Director
Shrvan Patel
(Din No:08629141)Place : Surat
Date : 06.05.2023

Notes to Financial Results

1. The above financial statements have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) to comply with the Accounting Standards specified under section 133 of the Act read with Companies (Accounting Standards) Rules, 2021 and the relevant provisions of the Companies Act 2013.
2. The above Financial Results of the company for the period ended on 31st March, 2023 was reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on May 6th, 2023.
3. Figures for the Previous periods have been re-grouped/re-stated/re-arranged, wherever necessary, to correspond with the current period's classification/disclosure/ comparatives for the ease of the investor's or stakeholder's analysis.
4. M/s. Trident Lifeline Limited has acquired 51% shareholding of M/s. TNS Pharma Pvt. Ltd. and became holding company as on 21/12/2022. Hence, we have prepared Consolidated Financials of M/s. Trident Lifeline Limited as on 31/03/2023 (year ended) by consolidating 51% portion of Assets and Liabilities of M/s. TNS Pharma Pvt. Ltd.
5. Figures for the quarter ended 31st March, 2023 and 31st March, 2022 is balancing figures between the audited year to end figures up to 31st March, 2023 and 31st March, 2022 and the published year to nine month ended 31st December, 2022 and 31st December, 2021.
6. As per management's current assessment, no significant impact on carrying amounts of inventories, trade receivables, investments and other financial assets is expected, and management will continue to monitor changes in future economic conditions. The eventual outcome of the impact of the global health pandemic may be different from those estimated as on the date of approval of these Consolidated Financial Statements.
7. The status of Investor's Complaints during the year ended on 31st March, 2023 is as under:

Complaints pending at the beginning of the period	Nil
Complaints received during the period	Nil
Complaints disposed of and resolved during the period	Nil
Complaints pending at the end of the period	Nil