



## TRIDENT LIFELINE LIMITED

(Formerly Trident Lifeline Private Limited)

CIN No. : L51909GJ2014PLC078227

GST No. : 24AAECT8906D1ZG

**Date: 19<sup>th</sup> October, 2024**

<b>BSE Limited</b> 14 <sup>th</sup> Floor, P. J. Towers, Dalal Street, Fort, Mumbai - 400001.	<b>Stock ID: TLL</b> <b>Scrip Code: 543616</b>
--	---

### **Sub: Outcome of Board Meeting held on 19.10.2024**

We wish to inform you that the Board of Directors, at their meeting held today-Saturday, 19<sup>th</sup> October, 2024, has transacted, approved, and taken on record the following items of Business;

#### **1. Approval of Un-Audited Standalone and Consolidated Financial Results:**

The Board of Directors inter-alia has approved and taken on record Un-Audited Standalone and Consolidated Financial Results for the half year ended 30<sup>th</sup> September, 2024. (The copy of Un-Audited Standalone & Consolidated Financial results along with Limited Review Report of Auditors thereon is attached herewith as **(Annexure-A)**).

Further, pursuant to the provisions of Regulation 47 of the SEBI Listing Regulations, an extract of the aforementioned Financial Results would be published in the newspapers in accordance with the SEBI Listing Regulations, and the same will be made available on the Company's website at <http://www.tridentlifeline.com/>.

#### **2. Take note of various compliances made during the quarter ended September 30, 2024.**

The Board Meeting commenced at 04:30 p.m. and concluded at 05:20 p.m.

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

Thanking You,

Yours Faithfully

For **Trident Lifeline Limited**

**Nikita Sharma**  
**Company Secretary and Compliance Officer**  
**M. No.: A60595**

**Encl: As Above**

**Registered Office:** 2004, 2<sup>nd</sup> 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, 2<sup>nd</sup> Floor, APMC, Krushi Bazar, Falsawadi, Ring Road, Surat-395003, Gujarat, INDIA.  
Tel : +91 261 2490224, 2490225



**A Bafna & Associates**

**CHARTERED ACCOUNTANTS**

**INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT**

**Limited Review Report on unaudited standalone financial results of Trident Lifeline Limited for the Half Year ended 30<sup>th</sup> September, 2024 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations 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

1. We have reviewed the accompanying statement of Unaudited Standalone Financial result of **TRIDENT LIFELINE LIMITED** for the Half Year ended on 30<sup>th</sup> September, 2024. This Statement is responsibility of the Company's Management and has been approved by its Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.
2. 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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
3. Based on our review conducted as above, nothing has come to our attention that cause us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements Regulations, 2015) including the manner in which it is to be disclosed, or that it contains any material misstatement.



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

*Meet P Jain*

ICAI UDIN NO.:- 24195377BKJJOE8143  
Place : Surat  
Date : 19/10/2024

CA Meet Jain  
Partner  
M. NO. 195377

**Unaudited Standalone Statement of Assets & Liabilities As On 30th September, 2024**

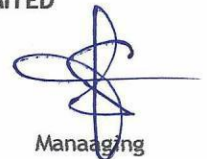
		(INR In Lacs, unless otherwise stated)	
Sr. No.	Particulars	Half Year Ended 30-Sep-2024 (Un-Audited)	Year Ended 31-Mar-2024 (Audited)
<b>I. EQUITY AND LIABILITIES</b>			
<b>(1) Shareholder's Funds</b>			
	(a) Share Capital	1,149.92	1,149.92
	(b) Reserves & Surplus	4,758.01	4,117.58
	<b>Total</b>	5,907.93	5,267.50
<b>(2) Share Application Money Pending Allotment</b>			
	<b>Total</b>	-	-
<b>(3) Non-Current Liabilities</b>			
	(a) Long-Term Borrowings	437.00	358.35
	(b) Long-Term Liabilities	7.02	7.02
	(c) Deferred Tax Liabilities (Net)	-	-
	<b>Total</b>	444.02	365.37
<b>(4) Current Liabilities</b>			
	(a) Short-Term Borrowings	441.98	261.22
	(b) Trade Payables	1,032.57	757.58
	(c) Other Current Liabilities	358.75	499.70
	(d) Short Term Provisions	207.21	172.48
	<b>Total</b>	2,040.51	1,690.98
<b>TOTAL EQUITY AND LIABILITIES</b>		<b>8,392.46</b>	<b>7,323.86</b>
<b>II. ASSETS</b>			
<b>(1) Non-Current Assets</b>			
	(a) Property, Plant and Equipment		
	(i) Tangible Assets	754.82	327.05
	(ii) Intangible Assets	563.81	434.93
	(iii) Capital Work-In-Progress	116.18	402.78
	(b) Non-Current Investments	472.58	440.14
	(c) Deferred Tax Assets (Net)	14.65	14.65
	(d) Long Term Loans and Advances	252.11	403.88
	(e) Other Non-Current Assets	2.00	2.40
	<b>Total</b>	2,176.15	2,025.84
<b>(2) Current assets</b>			
	(a) Current Investments	-	-
	(b) Inventories	1,118.63	1,105.96
	(c) Trade Receivables	1,961.29	1,375.54
	(d) Cash and Cash Equivalents	654.40	600.99
	(e) Short-Term Loans and Advances	1,877.69	1,858.84
	(f) Other Current Assets	604.30	356.69
	<b>Total</b>	6,216.32	5,298.01
<b>TOTAL ASSETS</b>		<b>8,392.46</b>	<b>7,323.86</b>

*For And On Behalf Of The Board*

TRIDENT LIFELINE LIMITED



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



**Managing  
Director  
Shравan Patel  
(DIN No: 08629141)**

Place : Surat

Date : 19th October, 2024



**Standalone Profit And Loss Statement of Unaudited Financial Results for the Half Year ended  
30th September, 2024**

		(INR In Lacs, unless otherwise stated)			
Sr. No.	Particulars	Half Year Ended			Year Ended
		30.09.2024 Un-Audited (CY)	31.03.2024 Audited (PY)	30.09.2023 Un-Audited (PY)	31.03.2024 Audited FY 2023-24
I.	<b>Revenue From Operations</b>				
	Net Sales/Income From Operations (Net of Taxes)	3,039.82	2,607.66	1,857.59	4,465.24
	Other Income	99.01	149.49	70.79	220.28
	<b>TOTAL INCOME</b>	<b>3,138.83</b>	<b>2,757.14</b>	<b>1,928.39</b>	<b>4,685.52</b>
II.	<b>EXPENSES</b>				
	Cost of Materials Consumed	1,448.28	1,303.65	767.38	2,071.03
	Purchase of Stock-in-Trade	126.00	680.04	271.85	951.89
	Changes in Inventories of Finished Goods, Work-In-Progress and Stock-In-Trade	39.04	(177.81)	111.16	(66.65)
	Employment Benefit Expenses	119.89	105.47	96.98	202.45
	Financial Costs	46.81	25.88	20.42	46.30
	Depreciation and Amortization Expenses	48.29	47.63	29.41	77.04
	Other Expenses	456.63	205.96	214.64	423.55
	<b>TOTAL EXPENSES</b>	<b>2,284.93</b>	<b>2,190.81</b>	<b>1,511.86</b>	<b>3,705.63</b>
III.	<b>Profit Before Exceptional and Extraordinary Items and Tax</b>	<b>853.90</b>	<b>566.34</b>	<b>416.52</b>	<b>979.89</b>
IV.	<b>Exceptional Items</b>	-	-	-	-
V.	<b>Profit Before Extraordinary Items and Tax</b>	<b>853.90</b>	<b>566.34</b>	<b>416.52</b>	<b>979.89</b>
VI.	<b>Extraordinary Items</b>	-	-	-	-
VII.	<b>Profit Before Tax</b>	<b>853.90</b>	<b>566.34</b>	<b>416.52</b>	<b>979.89</b>
VIII.	<b>Tax Expense :</b>				
	(1) Current Tax	(213.47)	(135.62)	(102.81)	(238.43)
	(2) MAT Credit	-	-	-	-
	(3) Excess Tax Provision of Earlier Year	-	(0.05)	(2.90)	(0.05)
	(4) Deferred Tax	-	(37.09)	-	(37.09)
IX.	<b>Net Profit/(Loss) for the Period</b>	<b>640.43</b>	<b>393.58</b>	<b>310.81</b>	<b>704.33</b>
X.	<b>Paid Up Equity Share Capital (FV:- Rs. 10/- each)</b>	<b>1,149.92</b>	<b>1,149.92</b>	<b>1,149.92</b>	<b>1,149.92</b>
XI.	<b>Earning Per Equity Share:</b>				
	(1) Basic- Not Annualized	5.57	6.85	5.41	6.23
	(2) Diluted- Not Annualized	5.57	6.85	5.41	6.23

For And On Behalf Of The Board

TRIDENT LIFELINE LIMITED



Chairman &  
Executive Director

Hardik Desai

(DIN No: 01358227)



Managing  
Director

Shravan Patel

(DIN No: 08629141)

Place : Surat

Date : 19th October, 2024



**TRIDENT LIFELINE LIMITED**

[ CIN : L51909GJ2014PLC078227 ]

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

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

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

Sr. No.	Particulars	(INR In Lacs, unless otherwise stated)	
		Half Year Ended	Year Ended
		30-Sep-24	31-Mar-24
		Un-Audited	Audited
<b>A. CASH FLOW FROM OPERATING ACTIVITIES:</b>			
		853.90	979.90
Profit Before Exceptional and Extraordinary Items and Tax			
Adjustments for:			
Depreciation		48.29	77.04
Prior Period Items		-	-
Financial Cost		46.81	46.30
		949.00	1,103.25
Less: Other Income (Considered Separately)		60.42	176.03
Cash from Operations	Total - A	888.58	927.21
Less: Adjustment for Working Capital Changes			
Add/ (Less):			
Changes in Inventory		(12.67)	(389.14)
Changes in Trade Receivable		(585.75)	(160.69)
Changes in Other Current Assets		(247.61)	66.69
Changes in Short Term Loans & Advances		(18.85)	(804.91)
Changes in Trade Payable		274.99	276.51
Changes in Other Current Liabilities		(140.95)	263.12
Changes in Short Term Provision		34.73	148.42
	Total - B	(696.12)	(600.00)
Cash Generated from Operations after Working Capital Changes (A - B)	(C)	192.46	327.22
Add: Increase in Non Current Assets		0.40	0.80
Add: Increase in Long Term Liabilities		-	-
Less: Income Tax		213.47	238.43
Less: Earlier Year Tax Adjustment		-	0.05
Net Cash Flow from Operating Activities	(D)	(20.61)	89.54
<b>B. Cash Flow from Investing Activities</b>			
Interest Received		60.42	176.03
Add:-			
Decrease in Long Term Loans & Advances		-	-
Sale of Fixed Assets		-	-
Less:			
Increase in Long Term Loans & Advances		(151.78)	332.76
Investment In Fixed Deposit		31.43	11.13
Purchase of Equity Shares		1.00	24.83
Purchase of Fixed Assets		318.34	907.99
Net Cash Flow from Investing Activities	(E)	(138.57)	(1,100.69)
<b>C. Cash Flow from Financing Activities</b>			
Add: Changes Share Capital		-	-
Add: Changes in Securities Premium		-	-
Add: Changes in Secured Loan & Unsecured Loan		78.65	312.85
Add: Changes in Short Term Borrowings		180.76	(31.06)
Less: Financial Cost		(46.81)	(46.30)
Net Cash Flow from Financing Activities	(F)	212.60	235.49
Net Changes in Cash & Cash Equivalents (D+E+F)		53.42	(775.66)
Opening Balance of Cash & Cash Equivalents		600.99	1,376.65
Closing Balance of Cash & Cash Equivalents		654.40	600.99

*For And On Behalf Of The Board*

TRIDENT LIFELINE LIMITED

Chairman &  
Executive Director  
Hardik Desai  
(DIN No: 01358227)

Managing  
Director  
Shravan Patel  
(DIN No: 08629141)

Place : Surat

Date : 19th October, 2024



**Unaudited Standalone Statement of Assets & Liabilities As On 30th September, 2024**

(Amount In Lacs)

Sr. No	Particulars	Quarter Ended 30-Sep-2024	Year Ended 31-Mar-2024
I.	<b>EQUITY AND LIABILITIES</b>		
	<b>(1) Shareholder's Funds</b>		
	(a) Share Capital	1,149.92	1,149.92
	(b) Reserves & Surplus	4,758.01	4,117.58
	<b>Total</b>	<b>5,907.93</b>	<b>5,267.50</b>
	<b>(2) Share Application Money Pending Allotment</b>		
	<b>Total</b>	<b>-</b>	<b>-</b>
	<b>(3) Non-Current Liabilities</b>		
	(a) Long-Term Borrowings	437.00	358.35
	(b) Long-Term Liabilities	7.02	7.02
	(c) Deferred Tax Liabilities (Net)	-	-
	<b>Total</b>	<b>444.02</b>	<b>365.37</b>
	<b>(4) Current Liabilities</b>		
	(a) Short-Term Borrowings	441.98	261.22
	(b) Trade Payables	1,032.57	757.58
	(c) Other Current Liabilities	358.75	499.70
	(d) Short Term Provisions	207.21	172.48
	<b>Total</b>	<b>2,040.51</b>	<b>1,690.98</b>
	<b>TOTAL EQUITY AND LIABILITIES</b>	<b>8,392.46</b>	<b>7,323.86</b>
II.	<b>ASSETS</b>		
	<b>(1) Non-Current Assets</b>		
	(a) Property, Plant and Equipment		
	(i) Tangible Assets	754.82	327.05
	(ii) Intangible Assets	563.81	434.93
	(iii) Capital Work-In-Progress	116.18	402.78
	(b) Non-Current Investments	472.58	440.14
	(c) Deferred Tax Assets (Net)	14.65	14.65
	(d) Long Term Loans and Advances	252.11	403.88
	(e) Other Non-Current Assets	2.00	2.40
	<b>Total</b>	<b>2,176.15</b>	<b>2,025.84</b>
	<b>(2) Current assets</b>		
	(a) Current Investments	-	-
	(b) Inventories	1,118.63	1,105.96
	(c) Trade Receivables	1,961.29	1,375.54
	(d) Cash and Cash Equivalents	654.40	600.99
	(e) Short-Term Loans and Advances	1,877.69	1,858.84
	(f) Other Current Assets	604.30	356.69
	<b>Total</b>	<b>6,216.32</b>	<b>5,298.01</b>
	<b>TOTAL ASSETS</b>	<b>8,392.46</b>	<b>7,323.86</b>

For And On Behalf Of The Board

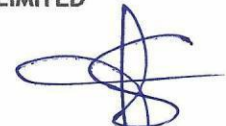
TRIDENT LIFELINE LIMITED



Chairman &  
Executive Director

Hardik Desai

(DIN No: 01358227)



Managing  
Director

Shravan Patel

(DIN No: 08629141)

Place : Surat

Date : 19th October, 2024





**TRIDENT LIFELINE LIMITED**

[ CIN : L51909GJ2014PLC078227 ]

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

<b>Standalone Profit And Loss Statement of Unaudited Financial Results for the Quarter ended 30th September, 2024</b>				
(Amount In Lacs)				
Particulars	Quarter Ended			Year Ended
	30.09.2024 Unaudited (CY Q2)	30.06.2024 Audited (CY Q1)	30.09.2023 Unaudited (PY Q2)	31.03.2024 Audited FY 2023-24
<b>I. Revenue From Operations</b>				
Net Sales/Income From Operations (Net of Taxes)	1,566.14	1,473.67	993.32	4,465.24
Other Income	51.72	47.29	37.92	220.28
<b>TOTAL INCOME</b>	<b>1,617.86</b>	<b>1,520.96</b>	<b>1,031.24</b>	<b>4,685.52</b>
<b>II. EXPENSES</b>				
Cost of Materials Consumed	787.66	660.62	359.43	2,071.03
Purchase of Stock-in-Trade	19.35	106.65	151.99	951.89
Changes in Inventories of Finished Goods, Work-In-Progress and Stock-In-Trade	(11.30)	50.34	97.98	(66.65)
Employment Benefit Expenses	67.71	52.18	49.14	202.45
Financial Costs	26.66	20.15	10.54	46.30
Depreciation and Amortization Expenses	15.70	32.59	16.07	77.04
Other Expenses	260.46	196.17	115.64	423.55
<b>TOTAL EXPENSES</b>	<b>1,166.23</b>	<b>1,118.70</b>	<b>800.80</b>	<b>3,705.62</b>
<b>III. Profit before Exceptional and Extraordinary items and Tax</b>	451.64	402.26	230.44	979.90
<b>IV. Exceptional Items</b>	-	-	-	-
<b>V. Profit Before Extraordinary Items and Tax</b>	451.64	402.26	230.44	979.90
<b>VI. Extraordinary Items</b>	-	-	-	-
<b>VII. Profit Before Tax</b>	451.64	402.26	230.44	979.90
<b>VIII. Tax Expense :</b>				
(1) Current Tax	(112.47)	(101.00)	(57.03)	(238.43)
(2) MAT Credit	-	-	-	-
(3) Excess Tax Provision of Earlier Year	-	-	(2.90)	(0.05)
(4) Deferred Tax	-	-	-	(37.09)
<b>IX. Net Profit/(Loss) for the Period</b>	<b>339.17</b>	<b>301.26</b>	<b>170.51</b>	<b>704.34</b>
<b>X. Paid Up Equity Share Capital (FV:- Rs. 10/- each)</b>	1,149.92	1,149.92	800.00	1,149.92
<b>XI. Earning Per Equity Share:</b>				
(1) Basic- Not Annualized	2.95	2.62	2.13	6.23
(2) Diluted- Not Annualized	2.95	2.62	2.13	6.23

**For And On Behalf Of The Board**

**TRIDENT LIFELINE LIMITED**

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

**Managing  
Director  
Shравan Patel  
(DIN No: 08629141)**

Place : Surat

Date : 19th October, 2024



## 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 30th September, 2024 was reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on October 19<sup>th</sup>, 2024.
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. 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.
5. As the company is listed on SME Platform of BSE, it has been exempted from the applicability of IND-AS as per the proviso to the rule 4 of Companies (Indian Accounting Standards), 2015
6. In accordance with Regulation 33 of SEBI (LODR) Regulation, the above results have been reviewed by the Statutory Auditors of the Company
7. The status of Investor's Complaints during the year ended on 30th September, 2024 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

For Trident Lifeline Limited

For Trident Lifeline Limited



**Hardik Desai**  
Chairman & Executive Director  
DIN:- 01358227



**Shravan Patel**  
Managing Director  
DIN:- 08629141

Place:- Surat  
Date:- 19/10/2024





**INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT**

**Independent Auditor's Review Report on unaudited consolidated financial results of Trident Lifeline Limited for the Half Year ended on 30<sup>th</sup> September, 2024 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015**

To Board of Directors of

**TRIDENT LIFELINE LIMITED**

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

1. We have reviewed the accompanying statement of unaudited consolidated financial result of **TRIDENT LIFELINE LIMITED** and its subsidiaries **TNS PHARMA PRIVATE LIMITED, TLL HERBAL LIMITED & TLL ELEMENTS PRIVATE LIMITED** (the Parent and its subsidiaries together referred to as "the Group"), for the half year ended on 30<sup>th</sup> September, 2024 and for the period from 01<sup>st</sup> April, 2024 to 30<sup>th</sup> September, 2024 ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended. Attention is drawn to the fact that the consolidated figures for the corresponding half year ended on 30<sup>th</sup> September, 2024 and the corresponding period from 01<sup>st</sup> April, 2024 to 30<sup>th</sup> September, 2024, as reported in these financial results have been approved by the Parent's Board of Directors.
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent'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", prescribed under Section 133 of the Companies Act, 2013, 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. 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 procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.





**A Bafna & Associates**  
**CHARTERED ACCOUNTANTS**

4. The Statement includes the results of the following entities:

- a) M/s. Trident Lifeline Limited (The Parent company)
- b) M/s. TNS Pharma Private Limited (The Subsidiary company)
- c) M/s TLL Herbal Limited (The Subsidiary company)
- d) M/s TLL Elements Private Limited (The Subsidiary company)

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the branch auditors and other auditors referred to in paragraph 7 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 the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

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



*Meet P Jain*

ICAI UDIN NO.:- 24195377BKCJOF9984  
Place : Surat  
Date : 19/10/2024

CA Meet Jain  
Partner  
M. NO. 195377



**Consolidated Balance Sheet of Unaudited Statement of Assets & Liabilities As On 30th September, 2024**

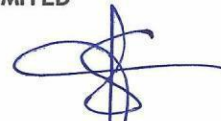
		(INR In Lacs, unless otherwise stated)	
Sr. No.	Particulars	Half Year Ended 30-Sep-2024	Year Ended 31-Mar-2024
I.	<b>EQUITY AND LIABILITIES</b>		
	<b>(1) Shareholder's Funds</b>		
	(a) Share Capital	1,149.92	1,149.92
	(b) Reserves & Surplus	4,605.98	4,040.73
	(c) Minority Interest	5.83	105.35
	<b>Total</b>	<b>5,761.73</b>	<b>5,296.00</b>
	<b>(2) Share Application Money Pending Allotment</b>		
	<b>Total</b>	<b>-</b>	<b>99.00</b>
	<b>(3) Non-Current Liabilities</b>		
	(a) Long-Term Borrowings	1,660.25	1,279.98
	(b) Long-Term Liabilities	7.02	7.02
	(c) Deferred Tax Liabilities (Net)	-	-
	<b>Total</b>	<b>1,667.27</b>	<b>1,287.00</b>
	<b>(4) Current Liabilities</b>		
	(a) Short-Term Borrowings	623.73	561.05
	(b) Trade Payables	1,102.04	753.57
	(c) Other Current Liabilities	423.87	536.74
	(d) Short Term Provisions	207.21	174.26
	<b>Total</b>	<b>2,356.84</b>	<b>2,025.62</b>
	<b>TOTAL EQUITY AND LIABILITIES</b>	<b>9,785.84</b>	<b>8,707.62</b>
II.	<b>ASSETS</b>		
	<b>(1) Non-Current Assets</b>		
	(a) Property, Plant and Equipment		
	(i) Tangible Assets	2,008.10	1,634.49
	(ii) Intangible Assets	593.88	455.28
	(iii) Capital Work-In-Progress	116.18	402.78
	(b) Non-Current Investments	412.85	377.41
	(c) Deferred Tax Assets (Net)	14.64	14.64
	(d) Long Term Loans and Advances	277.04	428.82
	(e) Other Non-Current Assets	230.19	196.74
	<b>Total</b>	<b>3,652.89</b>	<b>3,510.15</b>
	<b>(2) Current assets</b>		
	(a) Current Investments	-	-
	(b) Inventories	1,301.69	1,258.40
	(c) Trade Receivables	1,982.79	1,344.28
	(d) Cash and Cash Equivalents	657.25	665.43
	(e) Short-Term Loans and Advances	1,413.99	1,338.20
	(f) Other Current Assets	777.23	591.17
	<b>Total</b>	<b>6,132.95</b>	<b>5,197.47</b>
	<b>TOTAL ASSETS</b>	<b>9,785.84</b>	<b>8,707.62</b>

*For And On Behalf Of The Board*

TRIDENT LIFELINE LIMITED



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



**Managing  
Director  
Shrvan Patel  
(DIN No: 08629141)**

Place : Surat

Date : 19th October, 2024

**Consolidated Profit And Loss Statement of Unaudited Financial Results for the Half Year ended  
30th September, 2024**

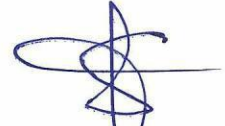
Sr. No.	Particulars	(INR In Lacs, unless otherwise stated)			
		Half Year Ended		Year Ended	
		30.09.2024 Un-Audited (CY)	31.03.2024 Audited (PY)	30.09.2023 Un-Audited (PY)	31.03.2024 Audited FY 2023-24
<b>I. Revenue From Operations</b>					
Net Sales/Income From Operations (Net of Taxes)	2,925.33	2,605.28	1,382.67	4,462.86	
Other Income	103.85	137.07	12.66	207.86	
<b>TOTAL INCOME</b>	<b>3,029.18</b>	<b>2,742.35</b>	<b>1,395.34</b>	<b>4,670.72</b>	
<b>II. EXPENSES</b>					
Cost of Materials Consumed	1,443.79	1,345.07	389.96	2,112.45	
Purchase of Stock-in-Trade	125.40	673.68	549.24	945.53	
Changes in Inventories of Finished Goods, Work-In-Progress and Stock-In-Trade	0.91	(234.23)	(32.56)	(123.06)	
Employment Benefit Expenses	232.61	143.18	72.77	240.16	
Financial Costs	99.13	40.02	18.40	60.44	
Depreciation and Amortization Expenses	70.07	67.55	11.97	96.96	
Other Expenses	402.74	254.07	171.01	468.71	
<b>TOTAL EXPENSES</b>	<b>2,374.65</b>	<b>2,289.34</b>	<b>1,180.79</b>	<b>3,801.19</b>	
<b>III. Profit Before Exceptional and Extraordinary Items and Tax</b>	<b>654.54</b>	<b>452.99</b>	<b>214.55</b>	<b>869.53</b>	
<b>IV. Exceptional Items</b>	-	-	-	-	
<b>V. Profit Before Extraordinary Items and Tax</b>	<b>654.54</b>	<b>452.99</b>	<b>214.55</b>	<b>869.53</b>	
<b>VI. Extraordinary Items</b>	-	-	-	-	
<b>VII. Profit Before Tax</b>	<b>654.54</b>	<b>452.99</b>	<b>214.55</b>	<b>869.53</b>	
<b>VIII. Tax Expense :</b>					
(1) Current Tax	(213.47)	(135.62)	-	(238.43)	
(2) MAT Credit	-	-	-	-	
(3) Excess Tax Provision of Earlier Year	-	2.85	-	(0.05)	
(4) Deferred Tax	-	(37.09)	(12.30)	(37.09)	
<b>IX. Net Profit/(Loss) for the Period</b>	<b>441.07</b>	<b>283.14</b>	<b>202.25</b>	<b>593.97</b>	
<b>X. Profit for the Year after Minority Interest</b>	<b>538.75</b>	<b>283.14</b>	<b>202.25</b>	<b>634.39</b>	
Minority Interest	(97.69)	-	-	(40.42)	
Profit/(Loss) From Discontinuing Operations	-	-	-	-	
Tax Expense of Discounting Operations	-	-	-	-	
Profit/(Loss) From Discontinuing Operations	-	-	-	-	
Balance Transferred to Pre-operative Expenses	-	-	-	-	
<b>XI. Profit/(Loss) For The Period</b>	<b>538.75</b>	<b>283.14</b>	<b>202.25</b>	<b>634.39</b>	
<b>XII. Paid Up Equity Share Capital (FV:- Rs. 10/- each)</b>	<b>1,149.92</b>	<b>1,149.92</b>	<b>800.00</b>	<b>1,149.92</b>	
<b>XIII. Earning Per Equity Share:</b>					
(1) Basic- Not Annualized	4.69	4.92	2.80	6.22	
(2) Diluted- Not Annualized	4.69	4.92	2.80	6.22	

*For And On Behalf Of The Board*

**TRIDENT LIFELINE LIMITED**



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



**Managing  
Director  
Shrvan Patel  
(DIN No: 08629141)**

Place : Surat

Date : 19th October, 2024



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

Sr. No.	Particulars	(INR In Lacs, unless otherwise stated)	
		Half Year Ended	Year Ended
		30-Sep-24	31-Mar-24
		Un-Audited	Audited
<b>A. CASH FLOW FROM OPERATING ACTIVITIES:</b>			
Profit Before Exceptional and Extraordinary Items and Tax		654.54	869.53
Adjustments for:			
Depreciation		70.07	96.96
Prior Period Items		-	-
Financial Cost		99.13	60.44
		823.73	1,026.93
Less: Other Income (Considered Separately)		64.10	145.64
<b>Cash from Operations</b>	<b>Total - A</b>	<b>759.64</b>	<b>881.29</b>
Less: Adjustment for Working Capital Changes			
Add/ (Less):			
Changes in Inventory		(43.30)	(541.57)
Changes in Trade Receivable		(638.51)	(135.33)
Changes in Other Current Assets		(186.06)	(87.21)
Changes in Short Term Loans & Advances		(75.79)	(221.67)
Changes in Trade Payable		348.47	272.50
Changes in Other Current Liabilities		(112.88)	269.77
Changes in Short Term Provision		32.95	149.72
	<b>Total - B</b>	<b>(675.12)</b>	<b>(293.80)</b>
<b>Cash Generated from Operations after Working Capital Changes (A - B)</b>	<b>(C)</b>	<b>84.52</b>	<b>587.49</b>
Add: Increase in Non Current Assets		5.27	(126.51)
Add: Increase in Long Term Liabilities		-	-
Less: Income Tax		213.47	238.43
Less: Earlier Year Tax Adjustment		-	0.05
<b>Net Cash Flow from Operating Activities</b>	<b>(D)</b>	<b>(123.69)</b>	<b>222.51</b>
<b>B. Cash Flow from Investing Activities</b>			
Interest Received		64.10	145.64
Add:-			
Decrease in Long Term Loans & Advances		151.78	-
Sale of Fixed Assets		-	-
		151.78	-
Less:			
Increase in Long Term Loans & Advances		-	344.04
Investment In Fixed Deposit		35.44	24.54
Purchase of Equity Shares		-	24.32
Purchase of Fixed Assets		409.24	1,789.12
<b>Net Cash Flow from Investing Activities</b>	<b>(E)</b>	<b>(228.81)</b>	<b>(2,036.38)</b>
<b>C. Cash Flow from Financing Activities</b>			
Add: Changes Share Capital		0.49	0.49
Add: Increase Share Application Money Pending Allotment		-	99.00
Add: Changes in Securities Premium		-	-
Add: Changes in Secured Loan & Unsecured Loan		380.27	883.91
Add: Changes in Short Term Borrowings		62.68	177.87
Less: Financial Cost		(99.13)	(60.44)
<b>Net Cash Flow from Financing Activities</b>	<b>(F)</b>	<b>344.31</b>	<b>1,100.82</b>
<b>Net Changes in Cash &amp; Cash Equivalents (D+E+F)</b>		<b>(8.18)</b>	<b>(713.05)</b>
Opening Balance of Cash & Cash Equivalents		665.43	1,378.48
Closing Balance of Cash & Cash Equivalents		657.25	665.43

For And On Behalf Of The Board  
TRIDENT LIFELINE LIMITED



Chairman &  
Executive Director  
Hardik Desai  
(DIN No: 01358227)



Managing  
Director  
Shruvan Patel  
(DIN No: 08629141)

Place : Surat

Date : 19th October, 2024

**Consolidated Balance Sheet of Unaudited Statement of Assets & Liabilities As On 30th September, 2024**

(Amount In Lacs)

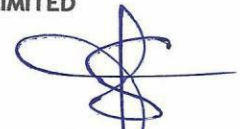
Sr. No	Particulars	Quarter Ended 30-Sep-2024 (Un-audited)	Year Ended 31-Mar-2024 (Audited)
<b>I.</b>	<b>EQUITY AND LIABILITIES</b>		
	<b>(1) Shareholder's Funds</b>		
	(a) Share Capital	1,149.92	1,149.92
	(b) Reserves & Surplus	4,605.98	4,040.73
	(c) Minority Interest	5.83	105.35
	<b>Total</b>	<b>5,761.73</b>	<b>5,296.00</b>
	<b>(2) Share Application Money Pending Allotment</b>		
	<b>Total</b>	<b>-</b>	<b>99.00</b>
	<b>(3) Non-Current Liabilities</b>		
	(a) Long-Term Borrowings	1,660.25	1,279.98
	(b) Long-Term Liabilities	7.02	7.02
	(c) Deferred Tax Liabilities (Net)	-	-
	<b>Total</b>	<b>1,667.27</b>	<b>1,287.00</b>
	<b>(4) Current Liabilities</b>		
	(a) Short-Term Borrowings	623.73	561.05
	(b) Trade Payables	1,102.04	753.57
	(c) Other Current Liabilities	423.87	536.74
	(d) Short Term Provisions	207.21	174.26
	<b>Total</b>	<b>2,356.84</b>	<b>2,025.62</b>
	<b>TOTAL EQUITY AND LIABILITIES</b>	<b>9,785.84</b>	<b>8,707.62</b>
<b>II.</b>	<b>ASSETS</b>		
	<b>(1) Non-Current Assets</b>		
	(a) Property, Plant and Equipment		
	(i) Tangible Assets	2,008.10	1,634.49
	(ii) Intangible Assets	593.88	455.28
	(iii) Capital Work-In-Progress	116.18	402.78
	(b) Non-Current Investments	412.85	377.41
	(c) Deferred Tax Assets (Net)	14.64	14.64
	(d) Long Term Loans and Advances	277.04	428.82
	(e) Other Non-Current Assets	230.19	196.74
	<b>Total</b>	<b>3,652.89</b>	<b>3,510.15</b>
	<b>(2) Current assets</b>		
	(a) Current Investments	-	-
	(b) Inventories	1,301.69	1,258.40
	(c) Trade Receivables	1,982.79	1,344.28
	(d) Cash and Cash Equivalents	657.25	665.43
	(e) Short-Term Loans and Advances	1,413.99	1,338.20
	(f) Other Current Assets	777.23	591.17
	<b>Total</b>	<b>6,132.95</b>	<b>5,197.47</b>
	<b>TOTAL ASSETS</b>	<b>9,785.84</b>	<b>8,707.62</b>

For And On Behalf Of The Board

TRIDENT LIFELINE LIMITED



Chairman &  
Executive Director  
Hardik Desai  
(DIN No: 01358227)



Managing  
Director  
Shrvan Patel  
(DIN No: 08629139)

Place : Surat

Date : 19th October, 2024





**Consolidated Profit And Loss Statement of Unaudited Financial Results for the Quarter ended 30th September, 2024**

(Amount In Lacs)				
Particulars	Quarter Ended			Year Ended
	30.09.2024 Unaudited (CY Q1)	30.06.2024 Audited (CY Q1)	30.09.2023 Unaudited (PY Q1)	31.03.2024 Audited FY 2023-24
<b>I. Revenue From Operations</b>				
Net Sales/Income From Operations (Net of Taxes)	1,544.99	1,380.34	460.28	4,462.86
Other Income	53.74	50.12	37.92	207.86
<b>TOTAL INCOME</b>	<b>1,598.73</b>	<b>1,430.45</b>	<b>498.20</b>	<b>4,670.72</b>
<b>II. EXPENSES</b>				
Cost of Materials Consumed	565.93	663.10	(17.99)	2,112.45
Purchase of Stock-in-Trade	110.73	83.19	429.37	945.53
Changes in Inventories of Finished Goods, Work-In-Progress and Stock-In-Trade	(22.51)	23.42	(45.74)	(123.06)
Employment Benefit Expenses	122.22	110.39	24.93	240.16
Financial Costs	49.76	49.37	8.52	60.44
Depreciation and Amortization Expenses	15.70	54.37	5.99	96.96
Other Expenses	363.47	185.52	64.65	468.71
<b>TOTAL EXPENSES</b>	<b>1,205.28</b>	<b>1,169.36</b>	<b>469.73</b>	<b>3,801.19</b>
<b>III. Profit before exceptional and extraordinary items and Tax</b>	<b>393.44</b>	<b>261.09</b>	<b>28.47</b>	<b>869.53</b>
<b>IV. Exceptional Items</b>	-	-	-	-
<b>V. Profit Before Extraordinary Items and Tax</b>	<b>393.44</b>	<b>261.09</b>	<b>28.47</b>	<b>869.53</b>
<b>VI. Extraordinary Items</b>	-	-	-	-
<b>VII. Profit Before Tax</b>	<b>393.44</b>	<b>261.09</b>	<b>28.47</b>	<b>869.53</b>
<b>VIII. Tax Expense :</b>				
(1) Current Tax	(112.47)	(101.00)	45.78	(238.43)
(2) MAT Credit	-	-	-	-
(3) Excess Tax Provision of Earlier Year	-	-	-	(0.05)
(4) Deferred Tax	-	-	(12.30)	(37.09)
<b>IX. Net Profit/(Loss) for the Period</b>	<b>280.97</b>	<b>160.09</b>	<b>61.95</b>	<b>593.97</b>
Minority Interest	(28.51)	(69.17)	-	(40.42)
<b>Profit for the Year after Minority Interest</b>	<b>309.49</b>	<b>229.26</b>	<b>61.95</b>	<b>634.39</b>
Profit/(Loss) From Discontinuing Operations	-	-	-	-
Tax Expense of Discounting Operations	-	-	-	-
Profit/(Loss) From Discontinuing Operations	-	-	-	-
Balance Transferred to Pre-operative Expenses	-	-	-	-
<b>Profit/(Loss) For The Period</b>	<b>309.49</b>	<b>229.26</b>	<b>61.95</b>	<b>634.39</b>
<b>X. Paid Up Equity Share Capital (FV:- Rs. 10/- each)</b>	<b>1,149.92</b>	<b>1,149.92</b>	<b>1,149.92</b>	<b>1,149.92</b>
<b>XI. Earning Per Equity Share:</b>				
(1) Basic- Not Annualized	2.69	1.99	0.54	5.52
(2) Diluted- Not Annualized	2.69	1.99	0.54	5.52

**For And On Behalf Of The Board**  
**TRIDENT LIFELINE LIMITED**



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



**Managing  
Director  
Shравan Patel  
(DIN No: 08629139)**

Place : Surat

Date : 19th October, 2024



## Notes to Financial Results

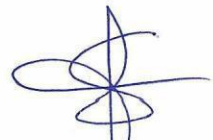
1. The above financial statements have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) to comply with the Accounting Standards specified under section 133 of the Act read with Companies (Accounting Standards) Rules, 2021 and the relevant provisions of the Companies Act 2013.
2. The above Financial Results of the company for the half year ended on 30<sup>th</sup> September, 2024 has been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 19<sup>th</sup> October, 2024.
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 Statements of M/s. Trident Lifeline Limited as on 30/09/2024 (Half Year ended) by consolidating Assets and Liabilities of M/s. TNS Pharma Pvt. Ltd.
5. M/s. Trident Lifeline Limited has acquired 51% shareholding of M/s. TLL Herbal Ltd. and became holding company as on 10/08/2023. Hence, we have prepared Consolidated Financials Statements of M/s. Trident Lifeline Limited as on 30/09/2024 (Half Year ended) by consolidating Assets and Liabilities of M/s. TLL Herbal Ltd.
6. M/s. Trident Lifeline Limited has acquired 51% shareholding of M/s. TLL Elements Pvt. Ltd. and became holding company as on 15/04/2024. Hence, we have prepared Consolidated Financials Statements of M/s. Trident Lifeline Limited as on 30/09/2024 (Half Year ended) by consolidating Assets and Liabilities of M/s. TLL Elements Pvt. Ltd.
7. In accordance with Regulation 33 of SEBI (LODR) Regulation, the above results have been reviewed by the Statutory Auditors of the Company
8. As per management's current assessment, no significant impact on carrying amounts of inventories, trade receivables, deferred tax, 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.
9. The status of investors complaints during the half year ended on September 30<sup>th</sup>, 2024 is as under:-

Sr. No.	Particulars	Status
1.	Complaints pending at the beginning of the period	Nil
2.	Complaints received during the period	Nil
3.	Complaints disposed during the period	Nil
4.	Complaints resolved at the end of the period	Nil

For Trident Lifeline Limited



**Hardik Desai**  
Chairman & Executive Director  
DIN:- 01358227



**Shrvan Patel**  
Managing Director  
DIN:- 08629141

Place:- Surat  
Date:- 19/10/2024