

BSE Limited

Phiroze Jeejeebhoy Towers Dalal Street Mumbai 400 001

Scrip Code:

531846

February 13, 2024

Trading Symbol:

**TRINITYLEA** 

Dear Sirs.

Sub: Outcome of the Board Meeting held on Tuesday, February 13, 2024 pursuant to Regulation 33 and 30 read with schedule III of the SEBI (Listing Obligations and

Disclosure Requirements) Regulations, 2015

In continuation of our letter dated February 06, 2024 and pursuant to Regulation 33 and 30 read with schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the meeting of Board of Directors was held on Tuesday, February 13, 2024 and inter-alia the Unaudited Financial Results (Consolidated and Standalone) for the quarter and nine months ended on December 31, 2023 were approved based on the recommendation of the Audit Committee and the Independent Auditor's Limited Review Report was taken on record.

The meeting of the Board of Directors commenced at 02:30 p.m. and concluded at 03:45 p.m.

The closure of trading window will end 48 hours after the results are made public on February 13, 2024.

We request you to take the above on record and disseminate the same on your website.

Thanking you,

Yours faithfully, For **Trinity League India Limited** 

Gaurav Bajpai Company Secretary and Compliance Officer

Enc: as above

## TRINITY LEAGUE INDIA LTD.

Regd. Office: A 23, Mandakini Enclave, Alaknanda, GK-II, New Delhi-110019
Corporate Office: "Trinity Tower", B-2, Sector-7, Noida 201301 (U.P.),
Ph: 0120-4712800, 4712802, - Email: trinityleague@trinitygroup.ind.in
Website: www.trinitygroup.ind.in

CIN NO. L93000DL1988PLC031953



# 302-306 Pragati Tower

26 Rajendra Place, New Delhi-110008 Ph.: 41544500, 25813879, 25815156 9891138008, 9810321520

E-mail: skmehta@skmehta.co.in Website: www.skmehta.org

INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT ON THE UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER & NINE MONTHS ENDED DECEMBER 31, 2023.

To, The Board of Directors Trinity League India Ltd.

- (i) We have reviewed the accompanying statement of unaudited standalone financial results of **Trinity League India Limited** ("the Company") for the Quarter & Nine Months ended December 31, 2023 ("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

JAYANT Digitally signed by JAYANT KUMAR
Date: 2024.02.13
15:45:32 +05'30'

CA Jayant Kumar (Partner) M. No. 518718

**UDIN:** 24518718BKFYMR6283

Date: February 13, 2024



# 302-306 Pragati Tower

26 Rajendra Place, New Delhi-110008 Ph.: 41544500, 25813879, 25815156 9891138008, 9810321520

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INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT ON THE UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER & NINE MONTHS ENDED DECEMBER 31, 2023.

To, The Board of Directors Trinity League India Ltd.

- (i) We have reviewed the accompanying statement of unaudited consolidated financial results of **Trinity League India Limited** ("the Company") and its share of net profit / (loss) after tax and total comprehensive income of its Associate for the Quarter & Nine Months ended December 31, 2023 ("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 procedures 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 INR 10.28 Lacs and INR (126.05) lacs and total comprehensive income of INR 10.28 Lacs and INR (126.05) lacs for the quarter & nine months ended December 31, 2023 respectively 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

JAYANT Digitally signed by JAYANT KUMAR

KUMAR Date: 2024.02.13 15:46:41 +05'30'

CA Jayant Kumar (Partner) M. No. 518718

UDIN: 24518718BKFYMS6973

Date: February 13, 2024

## TRINITY LEAGUE INDIA LIMITED

CIN: L93000DL1988PLC031953

Regd. Office: A-23, Mandakini Enclave, Alaknanda, New Delhi-110019

Email ID for Investors: trinityleague@trinitygroup.ind.in

### Statement of Unaudited Standalone Financial Results for the Quarter and Nine Months ended December 31, 2023

(INR in Lacs)

	T						(INR in Lacs)
Sr. No.	Particulars	Quarter Ended 31.12.2023	Quarter Ended 30.09.2023	Quarter Ended 31.12.2022	Nine Months Ended 31.12.2023	Nine Months Ended 31.12.2022	Year Ended 31.03.2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income						
	(a) Revenue From Operations	6.18	•	1.73	6.18	325.08	335.51
	b) Other Income	7.07	5.80	-	18.96		10.64
	Total Income (a+b)	13.25	5.80	1.73	25,14	325.08	346.15
2	Expenses						
	a) Employee Cost	3.96	4.27	5.70	12.28	15.04	19.78
	b) Finance Cost	-		3.12	0.01	10.07	11.73
	c) Deprecation and Amortisation Expense	1.85	1.86	2.42	5.54	7.30	10.08
	d) Other Expenses	3.53	3.36	22.00	10.00	273.07	288.94
	Total Expenses	9.34	9.49	33.24	27.83	305.48	330.53
3	Profit / (Loss) Before Exceptional Items & Tax (1-2)	3.91	(3.69)	(31.51)	(2.69)	19.60	15.62
4	Exceptional Items			-			-
5	Profit / (Loss) Before Tax (3-4)	3.91	(3.69)	(31.51)	(2.69)	19.60	15.62
6	Tax Expense:						
	Current Tax		•	(8.02)	-	5.64	4.82
	Current Tax for Earlier Year	(0.46)	•		(0.46)		-
	Deffered Tax	0.99	(0.93)	0.20	(0.67)	(0.16)	(0.72)
	Total Tax Expense	0.53	(0.93)	(7.82)	(1.13)	5.48	4.10
7	Net Profit / (Loss) for the Period (5-6)	3.38	(2.76)	(23.69)	(1.56)	14.12	11.52
8	Other Comprehensive Income						
	(i) Items that will not be reclassified to profit or loss (Net of Taxes)	-	-			-	-
	(ii) Items that will be reclassified to profit or loss (Net of Taxes)	-	-	-	-	-	-
	Other Comprehensive Income for the Period		-				
9	Total Comprehensive Income for the period (7+8)	3.38	(2.76)	(23.69)	(1.56)		11.52
10	Paid-up Equity Share Capital (Face Value of Rs.10/- each)	791.69	791.69	506.69	791.69	506.69	791.69
11	Other Equity	-	-		-	-	(156.59)
12	Earnings Per Share (of Rs 10/- each) (Not Annualized): In INR						
	(a) Basic	0.04	(0.03)	(0.47)	(0.02)	0.28	0.21
	(b) Diluted	0.04	(0.03)	(0.47)	(0.02)	0.28	0.21

# NOTES TO UNAUDITED STANDALONE FINANCIAL RESULTS

- 1 The above results have been reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on Feburary 13, 2024.
- The statutory auditors of the company have carried out the limited review of the unaudited standalone financial results for the Quarter and Nine months ended December 31, 2023 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.

For and on behalf of the Board

Trinity League India Limited

Madhulika Jain

Director | DIN: 00437683

Date: Feburary 13, 2024

### TRINITY LEAGUE INDIA LIMITED

CIN: L93000DL1988PLC031953

Regd. Office: A-23, Mandakini Enclave, Alaknanda, New Delhi-110019

Email ID for Investors: trinityleague@trinitygroup.ind.in

# Statement of Unaudited Consolidated Financial Results for the Quarter and Nine Months ended December 31, 2023

(INR in Lacs)

Sr. No.	Particulars	Quarter Ended	Quarter Ended 30.09,2023	Quarter Ended 31.12.2022	Nine Months Ended 31.12.2023	Nine Months Ended 31.12.2022	Year Ended 31.03.2023
		31.12.2023					
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income						
	(a) Revenue From Operations	6.18	-	1.73	6.18	325.08	335.51
	b) Other Income	7.07	5.80		18.96		10.64
	Total Income (a+b)	13.25	5.80	1.73	25.14	325.08	346.15
2	Expenses						
	a) Employee Cost	3.96	4.27	5.70	12.28	15.04	19.78
	b) Finance Cost	-	-	3.12	0.01	10.07	11.73
	c) Deprecation and Amortisation expense	1.85	1.86	2.42	5.54	7.30	10.08
	d) Other Expenses	3.53	3.36	22.00	10.00	273.07	288.94
	Total Expenses	9.34	9.49	33.24	27.83	305.48	330.53
3	Profit / (Loss) before exceptional items, Profit / (Loss) in Associate						
	Accounted for using Equity Method & Tax (1-2)	3.91	(3.69)	(31.51)	(2.69)	19.60	15.62
4	Exceptional Items		•	•			
5	Share in Profit / (Loss) in Associate accounted for using Equity Method	10.28	(71.13)	144.25	(126.05)	2.80	(0.94
6	Profit / (Loss) Before Tax (3-4+5)	14.19	(74.82)	112.74	(128.74)	22.40	14.68
7	Tax Expense :						
	Current Tax		-	(8.02)		5.64	4.82
	Current Tax for Earlier Years	(0.46)			(0.46)		
	Deffered Tax	0.99	(0.93)	0.20	(0.67)	(0.16)	(0.72)
	Total Tax Expense	0.53	(0.93)	(7.82)	(1.13)	5.48	4.10
8	Net Profit / (Loss) for the Period (6-7)	13.66	(73.89)	120.56	(127.61)	16.92	10.58
9	Other Comprehensive Income						
	(i) Items that will not be reclassified to profit or loss (Net of Taxes)						
	(ii) Items that will be reclassified to profit or loss (Net of Taxes)		-		-	-	-
	Other Comprehensive Income for the Period	-	7-				
10	Total Comprehensive Income for the Period (8+9)	13.66	(73.89)	120.56	(127.61)	16.92	10.58
11	Paid-up Equity Share Capital (Face Value of Rs.10/- each)	791.69	791.69	506.69	791.69	506.69	791.69
12	Other Equity	-	-	-	•	-	(206.34)
13	Earnings Per Share (of Rs 10/- each) (Not Annualized): In INR						
	(a) Basic	0.17	(0.93)	2.38	(1.61)	0.33	0.19
	(b) Diluted	0.17	(0.93)	2.38	(1.61)	0.33	0.19



### NOTES TO UNAUDITED CONSOLIDATED 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 Feburary 13, 2024.
- The statutory auditors of the company have carried out the limited review of the unaudited consolidated financial results for the Quarter and Nine months ended December 31, 2023 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.

For and on behalf of the Board

Trinity League India Limited

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Director | DIN: 00437683

Date: Feburary 13, 2024