

# TWIN ROSES TRADES & AGENCIES LIMITED

Corporate Identity Number : L51900MH1985PLC035214

Website : [www.trtal.org.in](http://www.trtal.org.in)

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Regd. Office: 147, 14th Floor, Atlanta, Nariman Point, Mumbai 400 021.

Tel.: 22800131 Fax 22800130.

**BSE Scrip code: 512117**

31<sup>st</sup> January, 2024

To,  
BSE Limited  
Phiroze Jeejeebhoy Towers,  
Dalal Street, Mumbai – 400 001

Dear Sirs,

**Sub: Statement of Unaudited Financial Results for the quarter and nine months ended 31<sup>st</sup> December, 2023**

Pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, (Listing Regulations), we are enclosing the Statement of Unaudited Financial Results of the Company for the quarter and nine months ended 31<sup>st</sup> December, 2023, duly approved by the Board of Directors of the Company, at its meeting held on 31<sup>st</sup> January, 2024.

We also enclose herewith a copy of the Limited Review Report of the Auditors of the Company, as required under Regulation 33 of the Listing Regulations.

The meeting of Board of Directors of the Company commenced at 3:15 p.m. and concluded at 3:45 p.m..

Kindly take the same on record.

Thanking you,  
Yours faithfully,  
**For Twin Roses Trades & Agencies Limited**

**Bhavin Mehta**  
**Company Secretary**

Encl: as above

## TWIN ROSES TRADES & AGENCIES LIMITED

Regd Office: 147, 14th Floor, Atlanta, Nariman Point, Mumbai 400 021.

CIN: L51900MH1985PLC035214. Website :www.trtal.org.in

UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31st DECEMBER, 2023

(₹ In Lakh, except per share data)

Sr. No	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31.12.2023	30.09.2023	31.12.2022	31.12.2023	31.12.2022	31.03.2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	<b>Income</b>						
1	Revenue from Operations	0.00	0.00	0.00	0.00	0.00	0.00
2	Other Income	4.99	4.96	3.85	14.69	11.48	15.55
3	<b>Total Income (1+2)</b>	<b>4.99</b>	<b>4.96</b>	<b>3.85</b>	<b>14.69</b>	<b>11.48</b>	<b>15.55</b>
4	<b>Expenses</b>						
	(a) Employees benefits expenses	3.30	1.93	3.13	9.24	9.88	12.71
	(b) Depreciation and amortization expenses	0.00	0.00	0.00	0.00	0.00	0.00
	(c) Other expenses						
	i) Listing Fees	0.96	0.96	0.88	2.88	2.65	3.54
	ii) Audit Fees	0.00	0.00	0.00	0.00	0.00	0.14
	iii) Advertisement Expenses	0.14	0.00	0.00	0.19	0.11	0.35
	iv) Misc. Expenses	0.46	1.28	0.20	1.87	0.72	0.81
	<b>Total Expenses (Total a to c)</b>	<b>4.86</b>	<b>4.17</b>	<b>4.21</b>	<b>14.18</b>	<b>13.36</b>	<b>17.55</b>
5	<b>Profit Before Tax (3-4)</b>	<b>0.13</b>	<b>0.79</b>	<b>(0.36)</b>	<b>0.51</b>	<b>(1.88)</b>	<b>(2.00)</b>
6	<b>Tax expenses</b>						
	Current Tax	1.26	1.25	0.97	3.70	2.90	3.93
	Deferred Tax	0.00	0.00	0.00	0.00	0.00	0.00
	Earlier years (Previous year Taxation Adjustment)	0.00	0.00	0.03	0.00	(0.08)	(0.09)
7	<b>Profit / (Loss) for the period / year ( 5-6)</b>	<b>(1.13)</b>	<b>(0.46)</b>	<b>(1.36)</b>	<b>(3.19)</b>	<b>(4.70)</b>	<b>(5.84)</b>
8	<b>Other Comprehensive Income</b>						
	(i) Items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	(ii) Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	(iii) Items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	(iv) Income tax relating to items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
9	<b>Total Comprehensive Income/(Loss) for the period / Year ( 7 + 8 )</b>	<b>(1.13)</b>	<b>(0.46)</b>	<b>(1.36)</b>	<b>(3.19)</b>	<b>(4.70)</b>	<b>(5.84)</b>
10	<b>Paid-up Equity Share Capital</b>						
	Equity Share of ₹ 10/- each	224.10	224.10	224.10	224.10	224.10	224.10
11	<b>Other Equity (reserves) excluding revaluation reserves - as per balance sheet of previous year</b>						<b>69.02</b>
12	<b>Earnings per share (Not Annualised)</b>						
	Basic	(0.05)	(0.02)	(0.06)	(0.14)	(0.21)	(0.26)
	Diluted	(0.05)	(0.02)	(0.06)	(0.14)	(0.21)	(0.26)

**Notes:**

- The figures for the corresponding previous periods have been regrouped/rearranged, wherever necessary, to make them comparable.
- These results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 and other recognized accounting practices and policies to the extent applicable.
- The Audit Committee has reviewed the above results and the Board of Directors has approved the above results and its release at their respective meeting held on January 31, 2024. The Statutory Auditors of the Company have carried out a Limited Review of the aforesaid results.
- The Company does not have any reportable segment as per Indian Accounting Standard "Operating Segment" (Ind AS-108). Accordingly, segment reporting is not applicable.

**For Twin Roses Trades & Agencies Limited**



**Rajendra N. Khona**  
Director

Place : Mumbai

Dated : January 31, 2024



# N. J. KARIA & ASSOCIATES

## CHARTERED ACCOUNTANTS

409, DEV PLAZA, OPP. FIRE BRIGADE, S.V.ROAD, ANDHERI (W), MUMBAI - 400 058  
Telefax : +91-22-26234437 • Cell: +91-8422967711 • E-mail : njkaria@gmail.com

**Independent Auditors' Review Report on Unaudited Financial Results of Twin Roses Trades & Agencies Limited for the quarter and nine months ended December 31, 2023 pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.**

To  
The Board of Directors,  
Twin Roses Trades & Agencies Limited

1. We have reviewed the accompanying Statement of unaudited financial results of Twin Roses Trades & Agencies Limited ("the Company") for the quarter and nine months ended December 31, 2023 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended read with relevant circulars issued by SEBI ("the Listing Regulations").
2. 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 Ind AS 34 "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 ("the Act"), 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.
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. 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 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.
4. 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 the aforesaid Indian Accounting Standards specified under Section 133 of the Act as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.





# N. J. KARIA & ASSOCIATES

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### 5. Other Matter

Attention is drawn to the fact that the figures for the quarter ended December 31, 2022 & nine months ended December 31, 2022 and year ended March 31, 2023 are based on previously issued financial results and annual financial statements that were reviewed/audited by the predecessor auditor (vide their unmodified limited review report dated February 8, 2023 and unmodified audit report dated May 24, 2023, respectively). Our Conclusion on the statement is not modified in respect of this matter.

**For N.J. Karia & Associates**  
Chartered Accountants  
(Registration No. 106742W)

**Dipika G Patel**  
Partner  
Membership No.146359  
UDIN: 24146359BKAJOT5281



Place: - Mumbai  
Dated: - January 31, 2024