

**Date: 8<sup>th</sup> August, 2024**

To  
**Listing and Compliance Department**  
**Metropolitan Stock Exchange of India Limited**  
Vibgyor Towers, Plot No. C - 62,  
Bandra Kurla Complex Bandra (EAST)  
4<sup>th</sup> Floor, Opposite Trident Hotel  
Mumbai - 400 098

**SYMBOL: TRIDENTIND**

Dear Sir/Madam,

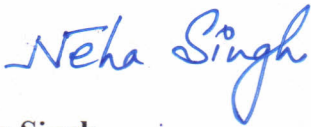
**Sub: - Intimation under Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015 for the Quarter ended 30<sup>th</sup> June, 2024**

This has reference with the above, please find herewith attached a copy of Unaudited Standalone and Consolidated Financial Results along with the Limited Review Report of our Company, Trident India Limited for the Quarter ended 30<sup>th</sup> June, 2024 approved and taken on record by the Board of Directors in the Board Meeting held on 8<sup>th</sup> August, 2024.

Kindly take on record the above information and acknowledge the receipt.

Thanking You

Yours Faithfully  
For **Trident India Limited**



**Neha Singh**  
**(Company Secretary & Compliance officer)**



**Independent Auditor's Review Report for the quarter ended June 2024 on the Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

**Review Report to The Board of Directors of**

**TRIDENT INDIA LIMITED**

We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of **Trident India Limited** ("the Company") for the quarter ended 30<sup>st</sup> June, 2024 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015, as amended from time to time. This Statement submitted is the responsibility of the Company's Management and is approved by the Board of Directors. Our responsibility is to issue a report on the Statement based on our review.

This Statement which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.

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 Statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedure applied to financial data and thus provides less assurance than an audit. A review is substantially less in scope than an audit conducted in accordance with the 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 and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of Unaudited Financial Results prepared in accordance with applicable Indian Accounting Standards specified under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation 33 and Regulation 52 read with Regulation 63(2) 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.

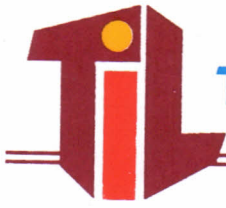
**For B M CHATRATH & CO LLP**  
CHARTERED ACCOUNTANTS  
Firm Registration No. 301011E/E300025



*Rahul Kundu*

Rahul Kundu  
Partner  
Membership No. 317466  
UDIN: 24317466BKANYA3516

Place: Kolkata  
Date: 8 August 2024



# TRIDENT INDIA LIMITED

CIN : L52110WB1985PLC196555

Regd. Office :

23, Ganesh Chandra Avenue,  
3rd Floor, Kolkata - 700 013 (W.B.)

Phone : 033-22114457, Fax : 033-22115493

E-mail : triindialtd@gmail.com

Website : triindialtd.com

## TRIDENT INDIA LIMITED

[ CIN : L 52110 WB 1985 PLC 196225 ]

Regd. Office: 23, Ganesh Chandra Avenue, Kolkata - 700013, West Bnegal

### PART I: STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED 30 JUNE 2024

Particulars	(Rupees in Lacs)			
	For the Quarter Ended			For the Year Ended
	30-06-2024	31-03-2024	30-06-2023	31-03-2024
	Unaudited	Restated	Unaudited	Restated
<b>I</b> Revenue from Operations	-	1.46	-	1.46
<b>II</b> Other Income	-	-	-	-
<b>III</b> Total Income (I+II)	-	1.46	-	1.46
<b>IV</b> Expenses				
(a) Cost of Materials Consumed	-	-	-	-
(b) Purchases of Traded Goods	-	-	-	-
(c) Changes in inventories of finished goods, work-in-progress & Stock-in-trade	-	-	-	-
(d) Employee Benefits Expense	0.60	1.20	0.83	4.05
(e) Finance Costs	-	-	-	0.00
(f) Depreciation and Amortisation Expense	0.01	0.01	0.02	0.07
(g) Other Expenses	0.42	0.98	0.51	3.42
<b>Total Expenses (IV)</b>	<b>1.03</b>	<b>2.19</b>	<b>1.36</b>	<b>7.54</b>
<b>V</b> Profit / (Loss) from Operations before Exceptional Items and Tax (III - IV)	<b>(1.03)</b>	<b>(0.73)</b>	<b>(1.36)</b>	<b>(6.07)</b>
<b>VI</b> Exceptional Items	-	-	-	-
<b>VII</b> Profit / (Loss) before Tax (V - VI)	<b>(1.03)</b>	<b>(0.73)</b>	<b>(1.36)</b>	<b>(6.07)</b>
<b>VIII</b> Tax Expense:				
(a) Current Tax	-	-	-	-
(b) Deferred Tax Expense / (Income)	-0.13	-0.01	-	-0.01
<b>Total Tax Expense</b>	<b>-0.13</b>	<b>-0.01</b>	<b>-</b>	<b>-0.01</b>
<b>IX</b> Profit/(Loss) for the period (VII-VIII)	<b>(0.90)</b>	<b>(0.72)</b>	<b>(1.36)</b>	<b>(6.06)</b>
<b>X</b> Other Comprehensive Income / (Expense) - Net of Tax				
(a) Items that will be reclassified subsequently to the statement of profit and loss	-	-	-	-
<b>Total other comprehensive income, net of income tax</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>X</b> Total Comprehensive Income for the period (IX+X)	<b>(0.90)</b>	<b>(0.72)</b>	<b>(1.36)</b>	<b>(6.06)</b>
XI Paid-up Equity Share Capital (Face value of Rs. 10/- each)	9.96	9.96	9.96	9.96
XII Reserves excluding Revaluation Reserves	-	-	-	(50.80)
XII Earnings Per Equity Share - Basic & Diluted (in Rs. )	(0.09)	(0.07)	(0.14)	(0.61)



**TRIDENT INDIA LIMITED**

**Statement of Restated Adjustments to Audited Ind AS Standalone Financial Statements**

The summary of results of restated adjustments made in the Audited Ind AS Standalone Financial Statements for the respective year/period and its impact on the profit/loss) of the Company is as follows :

(Rupees in Lacs)

Particulars	For the period/year ended	
	Quarter ended March 31, 2024	Year ended March 31, 2024
Net profit / (loss) for the year as per audited financial statements	(2.20)	(7.54)
<b>Restatement adjustments</b>		
Increase/ (decrease) in total income		
Prior period omission of interest income	1.46	1.46
(Increase)/decrease in total expenses	0.0	0.0
<b>Total adjustments before tax</b>	1.46	1.46
<b>Restated profit/(loss) before tax</b>	<b>(0.73)</b>	<b>(6.07)</b>
Deferred tax impact of restatement adjustments	0	0
Deferred tax as per audited financials	-0.01	-0.01
Current Tax as per audited financials	0	0
<b>Total tax expenses</b>	-0.01	-0.01
<b>Restated profit/(loss) for the period/year</b>	<b>(0.72)</b>	<b>(6.06)</b>

**Explanation for restatement of Audited Financial Statement for the year ended March 31, 2024**

Interest income from M. Nirmal Kr Ltd (Loan) has been omitted in the Audited financial statement for the year ended 31 March 2024. In accordance with Ind AS-8, interest income previously omitted has been restated. The restatement has been applied retrospectively, and the comparative figures for the year ended 31 March 2024 have been adjusted accordingly. The restated figures are reflected in the profit and loss account to ensure comparability with the current quarter's results.




**TRIDENT INDIA LIMITED**  
[ CIN: L 52110 WB 1985 PLC 196225 ]  
Regd. Office: 23, Ganesh Chandra Avenue, Kolkata - 700013, West Bnegal

**Notes:-**

1. The financial results of the Company for the quarter ended 30 June 2024 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting on 8th August 2024. The statutory auditors have reviewed the same, and have issued an unqualified conclusion thereon.
2. The financial results of the Company for the have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended.
3. Segment reporting as defined in the Indian Accounting Standard (Ind AS) AS-108 is not applicable since the entire operation of the company relates to only one segment.
4. Previous period figures have been regrouped and re-arranged whenever necessary to conform with the classification for adopting in this financial results.

For and on behalf of the Board of  
Trident India Limited  
For TRIDENT INDIA LIMITED



Director

Vijay Kumar Jain  
Managing Director  
DIN: 01376813

Date: August 08, 2024  
Place: Kolkata

**Independent Auditor's Review Report for the quarter ended June 2024 on Unaudited Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

**Review Report to The Board of Directors of TRIDENT INDIA LIMITED**

We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of Trident India Limited ("the Parent") and its share of the Net profit after tax and total comprehensive income of its associate company for the quarter ended June 30 2024 ("the Statement") attached herewith, being submitted by the Parent pursuant to the requirement of Regulation 33 and Regulation 52 of SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015, as amended ("the Regulation").

This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been compiled from the related interim standalone financial results / interim standalone financial information which has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), 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.

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 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.

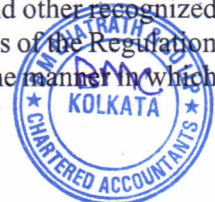
We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

This Statement includes the results of the following entities: -

Trident India Limited - Parent Company

M. Nirmal Kumar Pvt. Ltd. – Associate Company

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 applicable Indian Accounting Standards specified under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of the 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.



We have not conducted review of the Associate (M. Nirmal Kumar Pvt. Ltd.) included in the unaudited consolidated financial results, share of net profit/(loss) after tax of Rs.3,94.793 and total comprehensive income/(loss) of Rs. 3,05.283.83, for the quarter ended 30 June 2024 as considered in the Statement whose interim financial results and other financial information have not been reviewed by their auditors. These unaudited financial results and other unaudited financial information have been approved and furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the affairs of this associate is based solely on such unaudited financial results and other unaudited financial information. According to the information and explanations given to us by the Management, these interim financial results are not material to the Group.

#### **Emphasis of matters**

We draw attention to the following:

- 1) Note No –2 regarding non-preparation of financial statements of Associate Company as per Indian Accounting Standard.
- 2) Note No – 3 regarding non-provisioning of gratuity liability as per Accounting standards.

Our opinion is not modified in respect of these matters.

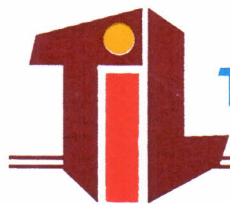


**For B M CHATRATH & CO LLP**  
CHARTERED ACCOUNTANTS  
Firm Registration No. 301011E/E300025

*Rahul Kundu*

Rahul Kundu  
Partner  
Membership No. 317466  
UDIN: 24317466BKANYB8497

Place: Kolkata  
Date: 8 August 2024



# TRIDENT INDIA LIMITED

CIN : L52110WB1985PLC196555

Regd. Office :

23, Ganesh Chandra Avenue,  
3rd Floor, Kolkata - 700 013 (W.B.)

Phone : 033-22114457, Fax : 033-22115493

E-mail : triindiatd@gmail.com

Website : triindiatd.com

## TRIDENT INDIA LIMITED

[ CIN: L 52110 WB 1985 PLC 196225 ]

Regd. Office: 23, Ganesh Chandra Avenue, Kolkata - 700013, West Bnegal

### PART I: STATEMENT OF AUDITED CONSOLIDATED RESULTS FOR THE QUARTER ENDED 30 JUNE 2024

Particulars	(Rupees in lacs)			
	For the Quarter Ended			For the Year Ended
	30-06-2024	31-03-2024	30-06-2023	31-03-2024
	Unaudited	Restated	Unaudited	Restated
<b>I</b> Revenue from Operations	-	1.46	-	1.46
<b>II</b> Other Income	-	-	-	-
<b>III</b> Total Income (I+II)	-	1.46	-	1.46
<b>IV</b> Expenses				
(a) Cost of Materials Consumed	-	-	-	-
(b) Purchases of Traded Goods	-	-	-	-
(c) Changes in inventories of finished goods, work-in-progress & Stock-in-trade	-	-	-	-
(d) Employee Benefits Expense	0.60	1.20	0.83	4.05
(e) Finance Costs	-	-	0.00	-
(f) Depreciation and Amortisation Expense	0.01	0.01	0.02	0.07
(g) Other Expenses	0.42	0.98	0.51	3.42
<b>Total Expenses (IV)</b>	<b>1.03</b>	<b>2.19</b>	<b>1.36</b>	<b>7.54</b>
<b>V</b> Profit / (Loss) from Operations before Exceptional Items and Tax (III - IV)	<b>(1.03)</b>	<b>(0.73)</b>	<b>(1.36)</b>	<b>(6.07)</b>
<b>VI</b> Exceptional Items	-	-	-	-
<b>VII</b> Profit / (Loss) before Tax (V - VI)	<b>(1.03)</b>	<b>(0.73)</b>	<b>(1.36)</b>	<b>(6.07)</b>
<b>VIII</b> Tax Expense:				
(a) Current Tax	-	-	-	-
(b) Deferred Tax Expense / (Income)	-0.13	-0.01	-	-0.01
<b>Total Tax Expense</b>	<b>-0.13</b>	<b>-0.01</b>	<b>-</b>	<b>-0.01</b>
<b>IX</b> Profit/(Loss) for the period (VII-VIII)	<b>(0.90)</b>	<b>(0.72)</b>	<b>(1.36)</b>	<b>(6.06)</b>
<b>X</b> Share of Profit/(Loss) from Associates	<b>3.95</b>	<b>4.35</b>	<b>2.95</b>	<b>39.36</b>
<b>XI</b> Other Comprehensive Income / (Expense) - Net of Tax				
(a) Items that will be reclassified subsequently to the statement of profit and loss	-	-	-	-
(b) Income tax on items that will be reclassified subsequently to the statement of profit and loss	-	-	-	-
(c) Items that will not be reclassified subsequently to the statement of profit and loss	-	-	-	-
(d) Income tax on items that will not be reclassified subsequently to the statement of profit and loss	-	-	-	-
<b>Total other comprehensive income, net of income tax</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>XII</b> Total Comprehensive Income for the period (IX+X)	<b>3.05</b>	<b>3.63</b>	<b>1.59</b>	<b>33.29</b>
<b>XIII</b> Paid-up Equity Share Capital (Face value of Rs. 10/- each)	<b>9.96</b>	<b>9.96</b>	<b>9.96</b>	<b>9.96</b>
<b>XIV</b> Reserves excluding Revaluation Reserves	<b>-</b>	<b>-</b>	<b>-</b>	<b>60.79</b>
<b>XV</b> Earnings Per Equity Share - Basic & Diluted (in Rs.) (not annualised)	<b>0.31</b>	<b>0.36</b>	<b>0.16</b>	<b>3.34</b>





<b>TRIDENT INDIA LIMITED</b>		
<b>Statement of Restated Adjustments to Audited Ind AS Consolidated Financial Statements</b>		
The summary of results of restated adjustments made in the Audited Ind AS Standalone Financial Statements for the respective year/period and its impact on the profit/loss) of the Company is as follows :		
(Rupees in lacs)		
Particulars	For the period/year ended	
	Quarter ended March 31, 2024	Year ended March 31, 2024
<b>Net profit / (loss) for the year as per audited financial statements</b>	(2.20)	(7.54)
<b><u>Restatement adjustments</u></b>		
Increase/ (decrease) in total income		
Prior period omission of interest income	1.46	1.46
(Increase)/decrease in total expenses	0.0	0.0
<b>Total adjustments before tax</b>	1.46	1.46
<b>Restated profit/(loss) before tax</b>	<b>(0.73)</b>	<b>(6.07)</b>
Deferred tax impact of restatement adjustments	0	0
Deferred tax as per audited financials	-0.01	-0.01
Current Tax as per audited financials	0	0
<b>Total tax expenses</b>	<b>-0.01</b>	<b>-0.01</b>
<b>Restated profit/(loss) for the period/year</b>	<b>-0.72</b>	<b>-6.06</b>
<b>Share of Profit/(Loss) from Associates</b>	<b>4.35</b>	<b>39.36</b>
<b>Total Comprehensive Income for the period</b>	<b>3.63</b>	<b>33.29</b>
<b>Explanation for restatement of Audited Financial Statement for the year ended March 31, 2024</b>		
Interest income from M. Nirmal Kr Ltd (Loan) has been omitted in the Audited financial statement for the year ended 31 March 2024. In accordance with Ind AS-8, interest income previously omitted has been restated. The restatement has been applied retrospectively, and the comparative figures for the year ended 31 March 2024 have been adjusted accordingly. The restated figures are reflected in the profit and loss account to ensure comparability with the current quarter's results.		



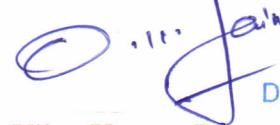
**TRIDENT INDIA LIMITED**  
[ CIN: L 52110 WB 1985 PLC 196225 ]  
Regd. Office: 23, Ganesh Chandra Avenue, Kolkata - 700013, West Bnegal

**Notes:-**

1. The consolidated financial results of the Company for the quarter ended 30 June 2024 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting on 8th August 2024. The statutory auditors have reviewed the same, and have issued an unqualified conclusion thereon.
2. The financial results of the Company for the have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended except for the fact that financial statements of associate has been prepared as per accounting Standards specified under section 133 of the Act read with Rule 7 of the Companies (Accounts) Rules, 2014 (As Amended).
3. The Statutory auditros of the associate company has qualified their opinion for non-provisioning of gratuity liability as per provisions of Accounting Standard 15 for the financial year 2021-22. Impact of the same has not been ascertained while calculating profits of associate for the year.
4. Segment reporting as defined in the Indian Accounting Standard (Ind AS) AS-108 is not applicable since the entire operation of the company relates to only one segment.
5. Previous period figures have been regrouped and re-arranged whenever necessary to conform with the classification for adopting in this financial results.

**For and on behalf of the Board of  
Trident India Limited**

For TRIDENT INDIA LIMITED



Director

**Vijay Kumar Jain**  
Managing Director  
DIN: 01376813

**Date: August 08, 2024**  
**Place: Kolkata**