

B M CHATRATH & CO LLP

(FORMERLY B M CHATRATH & CO.)
CHARTERED ACCOUNTANTS
LLPIN : AAJ-0682

REGD OFFICE : CENTRE POINT, 4th FLOOR, Suite No. 440
21, HEMANTA BASU SARANI, KOLKATA - 700 001
TEL : 2248-4575/0810/9934
E-mail : bmccal@bmchatrath.in
website : www.bmchatrath.com

Independent Auditor's Review Report for the quarter ended September 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 30th September 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: 24317466BKANYHS295



Place: Kolkata
Date: 13th November 2024

NOIDA :- D-26, 2nd Floor, Sector - 3, Noida - 201301 (Uttar Pradesh), Ph. No. - 0120-4593360, 0120-4593361
DELHI :- Flat No. - 9B, 45 Friends Colony East, New Delhi 110065
MUMBAI :- 104, Building No. B69, Nitin Shanti Nagar CHSL, Shanti Nagar, Sector - I, Mira Road East, Dist. - Thane, Mumbai - 401107
HYDERABAD :- Mangalgi Vinaygar Apartments, Flat No.:- 202, B-2-616/3/E/2, Road No. 10 Banjara Hills, Pin - 500034
JAIPUR :- B-269, Janta Colony, Jaipur-302004, Ph. : 0141-2601727

**TRIDENT INDIA LIMITED**

CIN: L52110WB1985PLC196225

Regd. Office :
23, Ganesh Chandra Avenue,
3rd Floor, Kolkata - 700 013 (W.B.)Phone : 033-22114457, Fax : 033-22110493
E. mail : trident@trident.com
Website : tridentindia.com**TRIDENT INDIA LIMITED**

[CIN: L 52110 WB 1985 PLC 196225]

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

PART I: STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30th SEPTEMBER, 2024

Particulars	(Rupees in Lacs)					
	For the Quarter Ended			For Six Months Ended		Year Ended
	30-09-2024	30-06-2024	30-09-2023	30-09-2024	30-09-2023	31-03-2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Restated
I Revenue from Operations	-	-	-	-	-	1.46
II Other Income	-	-	-	-	-	-
III Total Income (I+II)	0.00	0.00	0.00	0.00	0.00	1.46
IV 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	0.60	0.85	1.20	1.68	4.05
(e) Finance Costs	0.40	0.60	0.00	0.00	0.05	-
(f) Depreciation and Amortisation Expense	0.01	0.01	0.02	0.02	0.04	0.07
(g) Other Expenses	1.07	0.41	0.98	1.48	1.49	3.42
Total Expenses (IV)	1.88	1.03	1.85	2.70	3.21	7.54
V Profit / (Loss) from Operations before Exceptional Items and Tax (III - IV)	(1.68)	(1.03)	(1.85)	(2.70)	(3.21)	(6.07)
VI Exceptional Items	-	-	-	-	-	-
VII Profit / (Loss) before Tax (V - VI)	(1.68)	(1.03)	(1.85)	(2.70)	(3.21)	(6.07)
VIII Tax Expense:						
(a) Current Tax	-	-	-	-	-	-
(b) Deferred Tax Expense / (Income)	0.01	-0.13	-	-0.13	-	-0.01
(c) MAT Credit written off	-	-	0.04	-	0.04	-
Total Tax Expense	0.01	-0.13	0.04	-0.13	0.04	-0.01
IX Profit/(Loss) for the period (VII-VIII)	(1.68)	(0.90)	(1.89)	(2.58)	(3.25)	(6.06)
X Other Comprehensive Income / (Expense) - Net of Tax						
(a) Items that will be reclassified subsequently to the statement of profit and loss	-	-	-	-	-	-
Total other comprehensive income, net of income tax	-	-	-	-	-	-
X Total Comprehensive Income for the period (IX+X)	(1.68)	(0.90)	(1.89)	(2.58)	(3.25)	(6.06)
XI Paid-up Equity Share Capital (Face value of Rs. 10/- each)	9.96	9.96	9.96	9.96	9.96	9.96
XII Reserves excluding Revaluation Reserves	-	-	-	-	-	(49.34)
XII Earnings Per Equity Share - Basic & Diluted (in Rs.)	(0.17)	(0.09)	(0.19)	(0.26)	(0.33)	(0.61)





TRIDENT INDIA LIMITED

CIN - L52110WB1985PLC196511

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

Phone : 033-22114457, Fax : 033-22115493
E-mail : trindia@td@gmail.com
Website : trindia@td.com

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

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 : L57110WB1985PLC196515

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

Phone : 033-22114457, Fax : 033-22115403
E-mail : tridentinfo@gmail.com
Website : tridentindia.com

TRIDENT INDIA LIMITED
23, GANESH CHANDRA AVENUE KOLKATA-700013, WEST BENGAL.
PART II: UNAUDITED STANDALONE BALANCE SHEET AS AT 30TH SEPTEMBER 2024

Particulars	(Rupees in Lacs)	
	As at	As at
	30.09.2024	31.03.2024
	Unaudited	Restated
ASSETS		
1. Non-Current Assets		
a) Property, Plant and Equipment		0.08
b) Investments in Associates	0.05	
c) Other non-current assets	32.57	32.57
d) Deferred Tax Asset(Net)	-	-
Total Non-Current Assets	0.14	0.02
	32.77	32.66
2. Current Assets		
a) Financial Assets		
i) Cash and Cash Equivalents		2.17
ii) Loans	0.34	
b) Current Tax Assets (Net)	10.38	13.63
(c)Other Current Assets	4.23	4.23
Total Current Assets	0.50	-
Total Assets	15.45	20.03
	48.22	52.69
EQUITY AND LIABILITIES		
Equity		
a) Equity Share Capital	99.60	99.60
b) Other Equity	(51.92)	(49.34)
Total Equity	47.68	50.26
Liabilities		
1. Non-Current Liabilities		
a) Deferred tax Liabilities (net)		
Total Non-Current Liabilities		
	-	-
2. Current Liabilities		
a) Financial Liabilities		
i) Trade Payable		1.42
Total outstanding dues of micro enterprises and small enterprises		1.02
Total outstanding dues of creditors other than micro enterprises and small enterprises	0.54	
b) Other Current Liabilities	0.00	
Total Current Liabilities	0.54	2.44
Total Equity and Liabilities	48.22	52.69





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

Phone : 033-22114457, Fax : 033-22115493
E mail : tridentind@gmail.com
Website : tridentind.com

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:

Particulars	Year ended March 31, 2024
Total equity as per audited financial statements	(50.80)
<u>Restatement adjustments</u>	
Increase/ (decrease) in total income	
Prior period omission of interest income	1.46
(Increase)/decrease in total expenses	-
Total adjustments before tax	1.46
Restated equity before deferred tax adjustments	(49.34)
Deferred tax impact of restatement adjustments	-
Total tax expenses	0.00
Restated total equity	(49.34)

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: L27100WB1985PLC190555

Regd. Office :
23, Ganesh Chandra Avenue,
3rd Floor, Kolkata - 700 013 (W.B.)Phone : 033-22114457; Fax : 033-22115463
E-mail : tridentindia@gmail.com
Website : tridentindia.com**TRIDENT INDIA LIMITED****PART III: STATEMENT OF UNAUDITED STANDALONE CASH FLOWS FOR THE HALF YEAR ENDED SEPTEMBER 30, 2024**

Particulars	Amount in INR (Lacs)		
	Six month ended		Year ended
	30th September, 2024	30th September, 2023	31st March, 2024
	Unaudited		Restated
A Cash Flows from/ used in Operating Activities			
Profit Before Tax	(2.79)	(3.21)	(6.07)
Adjustments to Profit/ (Loss)			
(+) Adjustment for Depreciation and Amortisation Expense	0.02	0.04	0.07
Adjustments for Working Capital			
(+) Adjustments for Decrease/ (Increase) in Current Loans	3.25	3.25	6.29
(+) Adjustments for Decrease/ (Increase) in Other Current Assets	(0.50)	(0.50)	0.04
(+) Adjustments for Increase/ (Decrease) in Trade Payables	(0.88)	0.11	0.82
(+) Adjustments for Increase/ (Decrease) in Other Current Liabilities	(1.02)	0.30	0.47
Net Cash from/ (used in) Operations	(1.83)	0.18	1.62
(+) Income Tax Refund/ (Paid)	-	-	-
(+) Other inflows/ (outflows) of Cash	-	-	-
Net Cash from/ (used in) Operating activities before extraordinary items	(1.83)	0.18	1.62
(+) Proceeds from/ (payment for) extraordinary items	-	-	-
Net Cash Flows from/ (used in) Operating Activities	(1.83)	0.18	1.62
B Cash Flows from/ used in Investing Activities			
(-) Dividend/ Interest received	-	-	-
Net Cash flow from/ (used in) Investing Activities	-	-	-
C Cash Flows from/ used in Financing Activities			
(-) Repayment of borrowings	-	-	-
Net Cash Flows from/ (used in) Financing Activities	-	-	-
Net Increase/ (Decrease) in Cash & Cash Equivalents (A+B+C)	(1.83)	0.18	1.62
Cash & Cash Equivalents at the beginning of the period	2.17	0.55	0.55
Cash & Cash Equivalents at the end of the period	0.34	0.73	2.17





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E-mail : trindia@td@gmail.com
Website : trindia@td.com

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

Notes:-

1. The financial results of the Company for the quarter ended 30th September 2024 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting on 13th November 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.

Date: 13th November, 2024
Place: Kolkata

For and on behalf of the Board of
Trident India Limited

Vijay Kumar Jain
Managing Director
DIN: 01376813



B M CHATRATH & CO LLP

(FORMERLY B M CHATRATH & CO.)
CHARTERED ACCOUNTANTS
LLPIN : AAJ-0662

REGD OFFICE : CENTRE POINT, 4th FLOOR, Suite No. 440
21, HEMANTA BASU SARANI, KOLKATA - 700 001
TEL : 2246-4575/8810/9834
E-mail : bmccal@bmchatrath.in
website : www.bmchatrath.com

Independent Auditor's Review Report for the quarter ended September 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 September 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. Nirnal 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.



NOIDA :- D-26, 2nd Floor, Sector - 3, Noida - 201301 (Uttar Pradesh), Ph. No. - 0120-4593360, 0120-4593361

DELHI :- Flat No. - 9B, 45 Friends Colony East, New Delhi 110065

MUMBAI :- 104, Building No. B69, Nitin Shanti Nagar CHSL, Shanti Nagar, Sector - I, Mira Road East, Dist. - Thane, Mumbai - 401107

HYDERABAD :- Mangalini Vinaygar Apartments, Flat No. - 202, B-2-E16/3/E/2, Road No. 10 Banjara Hills, Pin - 500034

JAIPUR :- B-269, Janta Colony, Jaipur-302004, Ph. : 0141-2601727

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. 22,79,024 and total comprehensive income/(loss) of Rs. 21,10,916 for the quarter ended 30 September 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.

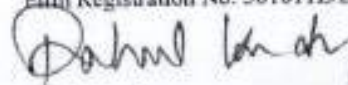
Emphasis of matters

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
Partner
Membership No. 317466
UDIN: 24317466BKANYI7318



Place: Kolkata
Date: 13th November 2024



TRIDENT INDIA LIMITED

CIN: L2110WB1985PLC196225

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

Phone: 033-22114457, Fax: 033-22115400
E-mail: tridentindia@gmail.com
Website: tridentindia.com

TRIDENT INDIA LIMITED
[CIN: L2110WB1985PLC196225]

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

PART I: STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30th SEPTEMBER, 2024

Particulars	(Rupees in lacs)					
	For the Quarter Ended			For the Half Year Ended		Year Ended
	30-09-2024	30-06-2024	30-09-2023	30-09-2024	30-06-2023	31-03-2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Revised
I Revenue from Operations	0.00	0.00	0.00	0.00	0.00	1.45
II Other Income	0.00	0.00	0.00	0.00	0.00	0.00
III Total Income (I+II)	0.00	0.00	0.00	0.00	0.00	1.45
IV Expenses						
(a) Cost of Materials Consumed	-	-	-	-	-	-
(b) Purchase of Traded Goods	-	-	-	-	-	-
(c) Changes in inventories of finished goods, work-in-progress & Stock-in-trade	-	-	-	-	-	-
(d) Employee Benefits Expense	0.60	0.60	0.65	1.20	1.58	4.05
(e) Finance Costs	0.00	0.00	0.00	0.00	0.00	0.00
(f) Depreciation and Amortisation Expense	0.01	0.01	0.02	0.02	0.04	0.07
(g) Other Expenses	1.07	0.41	0.96	1.48	1.47	3.42
Total Expenses (IV)	1.68	1.03	1.63	2.70	3.21	7.54
V Profit / (Loss) from Operations before Exceptional Items and Tax (III - IV)	(1.68)	(1.03)	(1.63)	(2.70)	(3.21)	(6.07)
VI Exceptional Items	-	-	-	-	-	-
VII Profit / (Loss) before Tax (V + VI)	(1.68)	(1.03)	(1.63)	(2.70)	(3.21)	(6.07)
VIII Tax Expense:						
(a) Current Tax	-	-	-	-	-	-
(b) Deferred Tax Expense / (Income)	0.01	-0.13	-	-0.13	-	-0.01
(c) MAT Credit written off	-	-	0.04	-	0.04	-
Total Tax Expense	0.01	-0.13	0.04	-0.13	0.04	-0.01
IX Profit/(Loss) for the period (VII-VIII)	(1.69)	(0.90)	(1.67)	(2.57)	(3.25)	(6.06)
X Share of Profit/(Loss) from Associates	12.79	3.95	11.24	26.74	37.22	39.26
XI 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	-	-	-	-	-	-
Total other comprehensive income, net of income tax	-	-	-	-	-	-
XII Total Comprehensive Income for the period (IX+X)	21.11	3.05	32.37	24.16	33.97	33.20
XIII Paid-up Equity Share Capital (Face value of Rs. 10/- each)	9.96	9.96	9.96	9.96	9.96	9.96
XIV Reserves excluding Reserves	-	-	-	86.42	-	62.25
Earnings Per Equity Share - Basic & Diluted (in Rs.) (not audited)	2.22	0.31	3.25	2.43	3.41	3.34





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

Phone : 033-22114457, Fax : 033-22115493
E-mail : tridentindia@gmail.com
Website : tridentindia.com

TRIDENT INDIA LIMITED
Statement of Restated Adjustments to Audited Ind AS Consolidated 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	Year ended March 31, 2024
Net profit / (loss) for the year as per audited financial statements	(7.54)
Restatement adjustments	
Increase/ (decrease) in total income	
Prior period omission of interest income	1.46
(Increase)/decrease in total expenses	0.0
Total adjustments before tax	1.46
Restated profit/(loss) before tax	(6.07)
Deferred tax impact of restatement adjustments	0
Deferred tax as per audited financials	-0.01
Current Tax as per audited financials	0
Total tax expenses	-0.01
Restated profit/(loss) for the period/year	-6.06
Share of Profit/(Loss) from Associates	39.36
Total Comprehensive Income for the period	33.29

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

Interest income from M. Nirral 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
23, GANESH CHANDRA AVENUE KOLKATA-700013, WEST BENGAL
PART II: UNAUDITED CONSOLIDATED BALANCE SHEET AS AT 30TH SEPTEMBER 2024

Particulars	(Rupees in Lacs)	
	As at 30.09.2024	As at 31.03.2024
ASSETS		
1. Non-Current Assets		
a) Property, Plant and Equipment	0.05	0.08
b) Investments in Associates	170.91	144.17
c) Other non-current assets	-	-
d) Deferred Tax Asset (Net)	0.14	0.02
Total Non-Current Assets	171.10	144.26
2. Current Assets		
a) Financial Assets		
i) Cash and Cash Equivalents	0.34	2.17
ii) Loans	10.38	13.63
b) Current Tax Assets (Net)	4.23	4.23
c) Other Current Assets	0.50	-
Total Current Assets	15.45	20.03
Total Assets	186.56	164.29
EQUITY AND LIABILITIES		
Equity		
a) Equity Share Capital	99.60	99.60
b) Other Equity	86.42	62.25
Total Equity	186.02	161.85
Liabilities		
1. Non-Current Liabilities		
a) Deferred tax Liabilities (net)	-	-
Total Non-Current Liabilities	-	-
2. Current Liabilities		
a) Financial Liabilities		
i) Trade Payable		
Total outstanding dues of micro enterprises and small enterprises	-	-
Total outstanding dues of creditors other than micro enterprises and small enterprises	0.54	1.42
b) Other Current Liabilities	0.00	1.02
Total Current Liabilities	0.54	2.44
Total Equity and Liabilities	186.56	164.29





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

Phone : 033 22114457, Fax : 033 22115493
E-mail : tridenttd@gmail.com
Website : tridenttd.com

TRIDENT INDIA LIMITED
Statement of Restated Adjustments to Audited Ind AS Consolidated 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 :

Particulars	Year ended March 31, 2024
Total equity as per audited financial statements	60.79
Restatement adjustments	
Increase/ (decrease) in total income	
Prior period omission of interest income	-
(Increase)/decrease in total expenses	-
Total adjustments before tax	-
Restated equity before deferred tax adjustments	60.79
Deferred tax impact of restatement adjustments	-
Total tax expenses	0.00
Restated total equity	60.79

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.





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TRIDENT INDIA LIMITED
PART III: STATEMENT OF UNAUDITED CONSOLIDATED CASH FLOWS FOR THE HALF YEAR ENDED SEPTEMBER 30, 2024

Particulars	Amount in INR (Lacs)		
	Six month ended		Year ended
	30th September, 2024	30th September, 2023	31st March, 2024
A Cash Flows from/ used in Operating Activities			
Profit Before Tax	24.16	33.97	33.29
Adjustments to Profit/ (Loss)			
(+) Adjustment for Depreciation and Amortisation Expense	0.02	0.04	0.07
(+) Other Adjustments for Non-Cash Items	(0.13)	0.04	(0.01)
Adjustments for Working Capital			
(+) Adjustments for Decrease/ (Increase) in Current Liabilities	3.25	3.25	6.29
(+) Adjustments for Decrease/ (Increase) in Other Current Assets	(0.50)	(0.50)	0.04
(+) Adjustments for Increase/ (Decrease) in Trade Payables	(0.88)	0.11	0.82
(+) Adjustments for Increase/ (Decrease) in Other Current Liabilities	(1.02)	0.50	0.47
Net Cash from/ (used in) Operations	24.91	37.40	40.97
(+) Income Tax Refund/ (Paid)			-
Net Cash from/ (used in) Operating activities before extraordinary items	24.91	37.40	40.97
(+) Proceeds from/ (payment for) extraordinary items			-
Net Cash Flows from/ (used in) Operating Activities	24.91	37.40	40.97
B Cash Flows from/ used in Investing Activities			
(-) Share of profit in associates	(26.74)	(37.22)	(39.36)
Net Cash flow from/ (used in) Investing Activities	(26.74)	(37.22)	(39.36)
C Cash Flows from/ used in Financing Activities			
(-) Repayment of borrowings			-
Net Cash Flows from/ (used in) Financing Activities			-
Net Increase/ (Decrease) in Cash & Cash Equivalents (A+B+C)	(1.83)	0.18	1.62
Cash & Cash Equivalents at the beginning of the period	2.17	0.55	0.55
Cash & Cash Equivalents at the end of the period	0.34	0.73	2.17





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[CIN: L 52110 WB 1985 PLC 196225]

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Notes:-

1. The Consolidated financial results of the Company for the quarter ended 30th September 2024 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting on 13th November 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).

The Statutory auditors 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.
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.
- 5

For and on behalf of the Board of
Trident India Limited

Vijay Kumar Jain
Managing Director
DIN: 01376813

Date: 13th November, 2024
Place: Kolkata

