

# TWIN ROSES TRADES & AGENCIES LIMITED

Corporate Identity Number : L51900MH1985PLC035214

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

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

Tel.: 22800131 Fax 22800130.

**BSE Scrip code: 512117**

13<sup>th</sup> November, 2019

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

Dear Sirs,

**Sub: Statement of Unaudited Financial Results for the quarter/ half year ended 30<sup>th</sup> September, 2019**

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/ half year ended 30<sup>th</sup> September, 2019, duly approved by the Board of Directors of the Company, at its meeting held on 13<sup>th</sup> November, 2019 .

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.

Kindly take the same on record.

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

  
**Rajendra N Khona**  
Director

Encl: as above

# TWIN ROSES TRADES & AGENCIES LIMITED

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UNAUDITED FINANCIAL RESULTS FOR THE QUARTER/HALF YEAR ENDED 30TH SEPTEMBER, 2019

(₹ In Lakh, except per share data)

Sr. No	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2019	30.06.2019	30.09.2018	30.09.2019	30.09.2018	31.03.2019
		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	4.97	5.02	4.57	9.99	9.04	19.98
3	<b>Total Income (1+2)</b>	<b>4.97</b>	<b>5.02</b>	<b>4.57</b>	<b>9.99</b>	<b>9.04</b>	<b>19.98</b>
4	<b>Expenses</b>						
	(a) Employees benefits expenses	2.70	2.83	2.27	5.53	3.91	9.20
	(b) Depreciation and amortization expenses	0.00	0.00	0.00	0.00	0.00	0.00
	(c) Other expenses						
	i) Listing Fees	0.88	0.89	0.72	1.77	1.44	2.95
	ii) Audit Fees	0.00	0.00	0.00	0.00	0.00	0.14
	iii) Advertisement Expenses	0.06	0.06	0.06	0.12	0.18	0.37
	iv) Misc. Expenses	0.36	0.13	0.32	0.49	0.74	1.33
	<b>Total Expenses (Total a to c)</b>	<b>4.00</b>	<b>3.91</b>	<b>3.37</b>	<b>7.91</b>	<b>6.27</b>	<b>13.99</b>
5	<b>Profit Before Tax (3-4)</b>	<b>0.97</b>	<b>1.11</b>	<b>1.20</b>	<b>2.08</b>	<b>2.77</b>	<b>5.99</b>
6	<b>Tax expenses</b>						
	Current Tax	1.29	1.31	1.15	2.60	2.35	4.80
	Deferred Tax	0.00	0.00	0.00	0.00	0.00	0.00
	Earlier years (Previous year Taxation Adjustment)	(0.01)	0.00	0.00	(0.01)	0.00	0.00
7	<b>Profit / (Loss) for the period / year ( 5-6)</b>	<b>(0.31)</b>	<b>(0.20)</b>	<b>0.05</b>	<b>(0.51)</b>	<b>0.42</b>	<b>1.19</b>
8	<b>Other Comprehensive Income (Net of Tax )</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 for the period / Year ( 7 + 8 )</b>	<b>(0.31)</b>	<b>(0.20)</b>	<b>0.05</b>	<b>(0.51)</b>	<b>0.42</b>	<b>1.19</b>
10	Paid-up Equity Share Capital Equity Share of ₹ 10/- each	224.10	224.10	224.10	224.10	224.10	224.10
11	Other Equity (reserves) excluding revaluation reserves - as per balance sheet of previous year						81.75
12	Earnings per share (Not Annualised)						
	Basic	(0.01)	(0.01)	0.002	(0.02)	0.02	0.05
	Diluted	(0.01)	(0.01)	0.002	(0.02)	0.02	0.05

## Twin Roses Trades & Agencies Limited

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₹ in Lakh

### STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER, 2019

	As At 30-09-2019 Unaudited	As At 31-03-2019 Audited
<b>ASSETS</b>		
<b>Non-Current Assets</b>		
Property, Plant and Equipment	-	-
Capital Work in Progress	-	-
Intangible Assets	-	-
Financial Assets	-	-
Deferred Tax Assets (Net)	-	-
Other Non Current Assets	3.05	4.52
<b>Total Non-Current Assets</b>	<b>3.05</b>	<b>4.52</b>
<b>Current Assets</b>		
Inventories	-	-
Financial Assets		
Cash and Bank Balances	301.77	307.09
Current Tax Assets	-	-
Other financial Assets	6.56	2.68
Current Assets (Net)	-	-
Other Current Assets	-	-
<b>Total Current Assets</b>	<b>308.33</b>	<b>309.77</b>
<b>Total Assets</b>	<b>311.38</b>	<b>314.29</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
Equity Share Capital	224.10	224.10
Other Equity	81.24	81.75
<b>Total Equity</b>	<b>305.34</b>	<b>305.85</b>
<b>Liabilities</b>		
<b>Non- Current Liabilities</b>	-	-
<b>Total Non -Current Liabilities</b>	-	-
<b>Current Liabilities</b>		
Financial Liabilities	-	-
Trade Payable	-	-
Total Outstanding dues of micro and small enterprises	-	-
Total Outstanding dues of Creditors other than micro and small enterprises	5.76	8.20
Other Financial Liabilities	-	-
Other Current Liabilities	-	-
Current Tax Liabilities (Net)	0.28	0.24
<b>Total Current Liabilities</b>	<b>6.04</b>	<b>8.44</b>
<b>Total Equity and Liabilities</b>	<b>311.38</b>	<b>314.29</b>

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Cash flow Statement for the Half Year ended 30th September, 2019

( ₹ in Lakh)

	Apr-19 to Sep-19 (Unaudited)	Apr-18 to Mar-19 (Audited)
<b>A CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net profit before tax as per Statement of Profit and Loss	2.08	5.99
Adjusted for:		
Interest Income	(9.99)	(18.32)
<b>Operating (Loss) before working capital changes</b>	(7.91)	(12.34)
Adjusted for:		
Trade and Other Payable	(2.44)	3.16
Trade and Other Receivables	(3.88)	(0.40)
<b>Cash (Used In) / Generated from operations</b>	(14.24)	(9.58)
Taxes paid (Net)	(1.07)	(4.57)
<b>Net Cash (Used From ) Operating Activities</b>	(15.31)	(14.15)
<b>B CASH FLOW FROM INVESTING ACTIVITIES</b>		
Interest Income	9.99	18.32
<b>Net Cash (Used in) from Operating Activities</b>	9.99	18.32
<b>C CASH FLOW FROM FINANCING ACTIVITIES</b>		
Net Cash from financial Activities	-	-
<b>Net (Decrease)/Increase in Cash and Cash Equivalents</b>	(5.32)	4.18
<b>Opening Balance of Cash and Cash Equivalents</b>	307.09	302.91
<b>Closing Balance of Cash and Cash Equivalents</b>	301.77	307.09

**Note:**

The above Statement of Cash Flow has been prepared under the ' Indirect Method' as set out in Ind AS 7 'Statement of Cash Flows'.

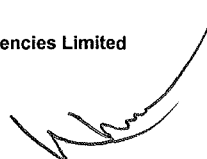
Sr.no. Notes:

- 1 The figures of the corresponding previous periods have been restated/regrouped wherever necessary, to make them comparable.
- 2 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 .
- 3 The Audit Committee reviewed the above results. The Board of Directors at its meeting held on 13th November, 2019, approved the above results and its release. The Statutory Auditors of the Company have carried out a Limited Review of the aforesaid results.
- 4 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

Place: Mumbai

Dated: 13th November, 2019

  
Rajendra N. Khona  
Director

PRITI V. MEHTA  
FICAI (PR675) FCA  
Proprietor

T. : 022-25011867 / 27  
E. : mehta@pvcapcpvt.com  
pmehta@priti@gmail.com



PRITI V. MEHTA & COMPANY

CHARTERED ACCOUNTANTS

601/602, SURYA HOUSE  
5TH FLOOR, ROAD NO. 7,  
THREE GOVINDJIJI GURDWARA  
VIDYAVIHAR (EAST), MUMBAI - 400077

**Independent Auditor's Review Report on the Quarterly Unaudited and Year-to-date Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, read with SEBI Circular No. CIR/CFD/CMD1/44/2019 dated 29<sup>th</sup> March, 2019.**

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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 half year ended 30<sup>th</sup> September, 2019 ("the Statement"). The Statement has been prepared by the Company's Management pursuant to requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the listing regulations"). This Statement is responsibility of the Company's management and has been approved by the Board of Directors. Our responsibility is to issue a report on this financial statement based on our review.
2. We conducted our review 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 causes us to believe that the accompanying Statement, prepared in accordance with applicable Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting practise and 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.

For PRITI V. MEHTA & COMPANY  
Chartered Accountants  
Firm Registration No. 129568W

*P. V. Mehta*  
PRITI V. MEHTA  
Proprietor  
Membership No. : 130514  
Mumbai  
Dated: 13th November, 2019

UIDN: 19130514AAAAACL2795