

August 14, 2023

BSE Limited

P. J. Towers,
Dalal Street, Fort,
Mumbai - 400 001

Scrip Code: 532159

Dear Sir / Madam,

Sub: Revised and Corrigendum to The Un-Audited Financial Results for the quarter ended June 30, 2023 submitted with BSE Ltd. on August 12, 2023

This is with reference to the Outcome dated August 12, 2023 along with the Statement of Un-Audited Financial Results for the Quarter ended June 30, 2023 submitted with the BSE Ltd. in compliance with provisions of Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

We would like to submit that in the note no. 2 of Un-Audited Standalone Financial Results for the quarter ended June 30, 2023 it was inadvertently mentioned as 'The **audited** standalone financial results have been prepared and policies to the extent applicable'.

However, except above typographical error in note no. 2, there is no change in the results submitted with BSE Ltd. on August 12, 2023.

Hence we are resubmitting Un-Audited Standalone Financial Results for the quarter ended June 30, 2023 along with revised note no. 2 for dissemination on your website.

We regret the inconvenience caused and request you to kindly take the above information on record and do the needful.

Thanking You,
Yours Faithfully

For Trescon Limited

Mandar Chavan
Company Secretary

Trescon Limited

TRESCON LIMITED

UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2023

(Rs. In Lakhs)

Standalone				
Particulars	Quarter ended			Year ended
	30/06/2023 (Unaudited)	31/03/2023 (Audited)	30/06/2022 (Unaudited)	31/03/2023 (Audited)
1 Revenue from Operations	-	-	-	-
2 Other Income	137.62	182.33	43.43	496.24
3 Total Revenue (1 + 2)	137.62	182.33	43.43	496.24
4 Expenses				
Purchase of stock-in-trade	-	-	-	-
Finance Cost	-	-	0.07	0.07
Employee benefits expense	16.29	16.39	15.85	65.03
Depreciation and amortisation expense	0.06	0.08	0.16	0.57
Other expenses	17.05	40.18	17.46	90.41
Total expenses	33.40	56.66	33.54	156.09
5 Profit/(Loss) Before Exceptional item and Tax (3-4)	104.22	125.67	9.89	340.15
6 Exceptional items	-	5.02	-	5.02
7 Profit/(Loss) Before Tax (5-6)	104.22	120.65	9.89	335.13
8 Tax expense				
(1) Current Tax	11.69	(7.69)	49.68	55.37
(2) Short Provision for earlier year tax	-	-	-	14.06
(3) Deferred Tax	13.80	12.91	(47.11)	(15.87)
9 Profit / (Loss) from continuing operations (7 - 8)	78.73	115.43	7.32	281.57
10 Profit / (Loss) from discontinuing operations	-	-	-	-
11 Tax expense of discontinuing operations	-	-	-	-
12 Profit/(loss) from Discontinuing operations (after tax)	-	-	-	-
13 Profit (Loss) for the period (9+12)	78.73	115.43	7.32	281.57
14 Other Comprehensive income;				
A (i) Items that will not be reclassified to profit or loss	-	-	-	-
(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-
B (i) Items that will be reclassified to profit or loss	-	-	-	-
(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-
15 Total Comprehensive Income for the period (13+14) (Comprising profit/ (loss) and other Comprehensive Income for the period	78.73	115.43	7.32	281.57
16 Earnings per equity share (for discontinued & continuing operations) of face value of Rs. 10 each				
(a) Basic	0.11	0.16	0.01	0.40
(b) Diluted	0.11	0.16	0.01	0.40

Notes:

- The above standalone result were reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on August 12, 2023.
- The Financial results for the quarter ended on June 30, 2023 have been subjected to a "Limited Review" by the statutory auditors of the Company. The Limited review report does not contain any qualification. The Limited review report will be filed with the stock Exchange and will also be available on Company's website <https://www.trescon.com/>.
- As the Company's business activity falls within a single the business segment viz. 'Development of Real Estate Property', unaudited standalone financial results are reflective of the information required by Ind AS 108 "Operating Segments".

- 4 Previous period figures have been regrouped / reclassified wherever necessary, to confirm the current period's classification in order to comply with the requirements of the amended Schedule III to the Companies Act, 2013.
- 5 The figures for the quarter ended March 31, 2023 are the balancing figures between audited figures in respect of full financial year 2022-23 and the published year to date figures upto the third quarter (Dec 31, 2022) of the respective financial year.
- 6 The loss of Rs.4.73 Lakhs shown under exceptional items of quarter ended March 31, 2023 and year ended March 2023 represent sale of land which was sold in May 2022 and accounted in March 31, 2023 as the sale was approved by the board of directors on March 16, 2023. Accordingly, the financial effect of Rs.4.73 Lakhs pertains to earlier period of quarter ended June 30, 2022 which has been recorded in quarter ended March 31, 2023 and year ended March 31, 2023. Additionally Rs.0.29 Lakhs arising from derecognition of property plant and equipment is shown under exceptional item in the quarter ended March 2023 and year ended March 2023.

For and on behalf of the Board of
TRESCON LIMITED

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(Vilas Kharche)
Whole-time Director
(DIN: 02202006)

PLACE : MUMBAI
DATE : AUGUST 12,2023



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

To
Board of Directors of
TRESCON LIMITED

We have reviewed the accompanying statement of unaudited financial results of **TRESCON LIMITED** for the quarter ended 30th June, 2023 attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

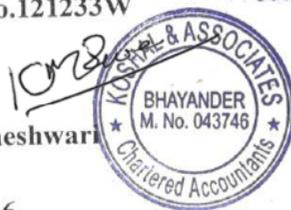
This statement is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013, read with Rule 3 of Companies (Indian Accounting Standards) Rule, 2015, as amended and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.

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 statement is 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.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited standalone financial results prepared in accordance with applicable accounting standards i.e. Indian accounting Standards ('Ind AS') prescribed under s.133 of the Companies Act, 2013 read with relevant rules issued there under and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of 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.

For Koshal & Associates
Firm Reg.No.121233W

Koshal Maheshwari
Proprietor
M.No.043746



Place of signature: Mumbai
Date: 12th August, 2023
UDIN: 23043746BGXBFA4800