TRILIANCE POLYMERS LIMITED

(Formerly known as Leena Consultancy Limited)
CIN L74110MH1983PLC031034
14th Floor, 1420-B, B & C Wing, C/66 G Block, One BKC, Opp. Bank of Baroda, Bandra (E) Mumbai: 400051
Phone No.: 9099019355 Website: www.leenaconsultancy.co.in Email: leenaconsultancy@yahoo.co.in

Date: 26th May, 2023

The Manager,
BSE Limited ,
Corporate Relationship Department
P. J. Towers, Dalal Street,
Mumbai – 400 001.

Scrip Code : 509046

Dear Sir/ Madam,

Sub : Outcome of Board Meeting held on 26th May, 2023

In continuation to our letter dated 19th May, 2023, we wish to inform you that the Board of Directors of the Company at their meeting held today have inter-alia considered and approved

1. the Audited Financial Results of the Company for the financial year ended 31st March, 2023.

   Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, we enclose the following

   a. Audited Financial Results for the quarter and financial year ended 31st March, 2023.

   b. Auditor's Report on financial Results from our Statutory Auditors, M/s Nayan Parikh & Co., Chartered Accountants (Firm Registration No.: 107023W)

   c. Declaration of Unmodified Opinion.

2. Formation of Limited Liability Partnership ("LLP") by way of subscribing Fifty percent share in the contribution in the said LLP. The primary objective of the said new LLP would be to operate in the field of Import / Export, Trading, Renting of Infra Construction equipment, Import / Export & trading of Polymers, Redimix Plant of Concrete Cement & Software (Electric Software Works), Mining of coal and minerals.

   The Disclosure pursuant to Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with Para A of Part A of Schedule III to the said Regulations, with regard to Acquisition (including agreement to acquire) read with Circular No.CIR/CFD/CMD/4/2015 dated 9th September, 2015 is provided as an Annexure.

The Meeting of the Board of Directors of the Company commenced at 3.00 pm and concluded at 5.00 pm .

We hope you will find it in order and request you to take the same on your records.

Thanking You

Regards,
For Triliance Polymers Limited
(Formerly known as Leena Consultancy Limited)

PUNIT DEVENDRABHAI SHAH
Digitally signed by PUNIT DEVENDRABHAI SHAH
Date: 2023.05.26 17:09:23 +05'30'

Punit Shah
Executive Director
DIN: 08638245

Place : Mumbai

Encl: As above

Triliance Polymers Limited
(Formerly known as Leena Consultancy Limited)
L74110MH1983PLC031034
Regd Office: 14th Floor, 1420-B, B & C Wing, C/66 G Block, One BKC, Opp Bank Of Baroda, Bandra (E) Mumbai Mumbai City MH 400051 IN
Website: www.leenaconsultancy.in

STATEMENT OF FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2023

(Rs in lakhs)

Particulars	Quarter Ended			Year Ended	
	31-03-2023	31-12-2022	31-03-2022	31-03-2023	31-03-2022
	Refer Note No 4	Unaudited	Refer Note No 4	Audited	Audited
1. Revenue from Operations					
(a) Net Sales/Income from Operations.	-	-	-	-	-
(b) Other Operating Income	-	-	-	-	-
2. Other Income	-	-	-	-	-
3. Total Income	-	-	-	-	-
4. Expenses					
a. Cost of Materials consumed	-	-	-	-	-
b. Purchase of stock-in-trade	-	-	-	-	-
c. Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-
d. Employee benefits expense	-	-	-	-	-
e. Finance costs	-	-	-	-	-
f. Depreciation	-	-	-	-	-
g. Other expenses	3.49	1.84	1.87	19.53	5.71
Total expenses	**3.49**	**1.84**	**1.87**	**19.53**	**5.71**
5. Profit / (Loss) before Tax (3 - 4)	**(3.49)**	**(1.84)**	**(1.87)**	**(19.53)**	**(5.71)**
6. Tax expense	-		-		-
7. Net Profit / (Loss) for the period	(3.49)	(1.84)	(1.87)	(19.53)	(5.71)
8. Other Comprehensive Income					
Items that will not be reclassified to profit/(loss) (net of taxes)					
Effect [gain/(loss)] of measuring equity Instruments at fair value through OCI	0.01	(0.14)	(0.07)	(0.05)	(0.08)
9. Total Comprehensive Income/ (Loss) for the period (7 + 8)	(3.48)	(1.98)	(1.94)	(19.58)	(5.79)
10. Paid-up equity share capital (Face Value Rs. 10/-)	511.00	511.00	24.00	511.00	24.00
11. Reserves i.e. Other equity				(36.37)	(16.79)
12. Earnings Per Share (Basic, diluted and not annualised) *	(0.07)	(0.04)	(0.79)	(0.39)	(2.38)

* EPS is not annualised for the Quarter ended March 31, 23, Quarter ended December 31, 2022 and Quarter ended March 31,22.

Notes

1 The above results were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on May 26, 2023.

2 These result have been prepared in accordance with the Indian Accounting standards (Ind AS) prescribed under section 133 of the companies Act, 2013 and other recognized accounting practices and policies to the extent applicable.

3 The Company has single business segment, therefore, in the context of Ind AS- 108, disclosure of segment Information is not applicable.

4 The financial figures for the quarter ended March 31, 2023 and March 31, 2022 are the balancing figures between audited figures with respect to full financial year ended on March 31, 2023 and March 31, 2022 respectively and the published unaudited year to date figures upto the third quarter ended December 31, 2022 and December 31, 2021 respectively, which were subject to limited review.

Date: 26/05/2023
Place: Mumbai

For and on behalf of the Board of Directors

Punit Shah
[Director]
DIN 8638245

TRILIANCE POLYMERS LIMITED MUMBAI

Trillance Polymers Limited
(Formerly known as Leena Consultancy Limited)
L74110MH1983PLC031034
STATEMENT OF ASSETS AND LIABILITIES AS AT MARCH 31, 2023 (Rs in lakhs)

Particulars	As at March 31,	
	2023	2022
	(Audited)	(Audited)
ASSETS		
Non Current Assets		
Financial Assets		
Investments	0.53	0.58
Current Assets		
Financial Assets		
Trade Receivables	-	-
Cash and Cash Equivalents	0.45	4.30
Bank balances other than above	-	0.08
Loans	1.64	6.63
Current Tax Assets (Net)	0.25	0.25
Other Current assets	476.97	0.04
Total	**479.84**	**11.88**
EQUITY AND LIABILITIES		
Equity		
Equity Share capital	511.00	24.00
Other Equity	(36.37)	(16.79)
Liabilities		
Current Liabilities		
Financials Liabilities		
Borrowings	2.50	2.50
Other financial liabilities (other than those specified above)	2.38	1.92
Other current liabilities	0.33	0.25
Total	**479.84**	**11.88**

For and on behalf of the Board of Directors

TRILLANCE POLYMERS LIMITED MUMBAI

Punit Shah
[Director]
DIN 8638245

Triliance Polymers Limited
(Formerly known as Leena Consultancy Limited)
L74110MH1983PLC031034
STATEMENT OF CASH FLOW FOR THE YEAR ENDED MARCH 31, 2023

(Rs. In Lakhs)

Particulars	Year Ended March 31,	
	2023	2022
	(Audited)	(Audited)
Profit / (Loss) Before Tax	(19.53)	(5.71)
Non-cash Adjustment to Profit Before Tax:		
	(19.53)	(5.71)
Change in operating assets and liabilities :		
Increase in Current Assets	(476.86)	(0.04)
Increase/(Decrease) in Other Financial Liabilities	0.46	(2.69)
Decrease/(Increase) in Other Financial Assets	-	(0.08)
Increase in other current liabilities	0.08	0.01
Cash generated from operations	(495.84)	(8.51)
Net cash flow used in operating activities (A)	(495.84)	(8.51)
Cash flow from investing activities		
Inter corporate deposit -Received	4.99	11.70
Net cash flow from investing activities (B)	4.99	11.70
Cash flows from financing activities		
Issue of Equity Share	487	-
Net cash flow from in financing activities (C)	487	-
Net (Decrease)/ Increase in cash and cash equivalents (A+B+ C)	(3.85)	3.19
Cash and cash equivalents at the beginning of the year	4.30	1.11
Cash and cash equivalents at the end of the year	**0.45**	**4.30**
Reconciliation of cash and cash equivalents as per the cash flow statement :		
Cash and cash equivalents	0.45	4.30
Other than above	-	-
Balance as per the cash flow statement :	**0.45**	**4.30**

Note: Above statement has been prepared by using Indirect method as per Ind AS -7 on statement of cash flows.

For and on behalf of the Board of Directors

Punit

Punit Shah
Director
DIN 8638245

NAYAN PARIKH & CO.
(REGISTERED)
CHARTERED ACCOUNTANTS
OFFICE NO. 9, 2ND FLOOR, JAIN CHAMBERS, 577, S.V. ROAD, BANDRA (WEST), MUMBAI 400050, INDIA.
PHONE : (91-22) 2640 0358, 2640 0359

Independent Auditor's Report on Audit of Annual Financial Results and Review of Quarterly Financial Results of Triliance Polymers Limited formerly known as Leena Consultancy Limited pursuant to the Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulation, 2015

To
The Board of Directors
Triliance Polymers Limited
Mumbai

Opinion and Conclusion

We have (a) audited the Financial Results for the year ended March 31, 2023 and (b) reviewed the Financial Results for the quarter ended March 31, 2023 (refer "Other Matters" section below), which were subject to limited review by us, both included in the accompanying "Statement of Financial Results for the Quarter and Year Ended March 31, 2023" of **Triliance Polymers Limited** formerly known as Leena Consultancy Limited ("the Company"), ("the Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

(a) Opinion on Annual Financial Results

In our opinion and to the best of our information and according to the explanations given to us, the Financial Results for the year ended March 31, 2023:

(i) is presented in accordance with requirements of Regulation 33 of the Listing Regulations, and

(ii) gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards and other accounting principles generally accepted in India of the net loss and total comprehensive income and other financial information of the Company for the year then ended.

(b) Conclusion on Unaudited Financial Results for the quarter ended March 31, 2023

With respect to the Financial Results for the quarter ended March 31, 2023, based on our review conducted as stated in paragraph (b) of Auditor's Responsibilities section below, nothing has come to our attention that causes us to believe that the Financial Results for the quarter ended March 31, 2023, prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the

NAYAN PARIKH & CO. MUMBAI Chartered Accountants

Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Basis for Opinion on the Audited Financial Results for the year ended March 31, 2023

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those Standards are further described in paragraph (a) of Auditor's Responsibilities section below. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the Financial Results for the year ended March 31, 2023 under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics issued by ICAI. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.

Management's Responsibilities for the Statement

This Statement which includes the Financial Results is the responsibility of the Company's Management and approved by the Board of Directors for the issuance. The Financial Results for the year ended March 31, 2023 has been compiled from the related audited financial statements. This responsibility includes the preparation and presentation of the Financial Results for the quarter and year ended March 31, 2023 that give a true and fair view of the net loss and other comprehensive income/(loss) and other financial information of the Company in accordance with the recognition and measurement principles laid down in Indian Accounting Standards ("Ind AS") prescribed under section 133 of the Act read with the relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Financial Results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the financial reporting process of the Company.

NAYAN PARIKH & CO. ★ MUMBAI ★ Chartered Accountants

Auditor's Responsibilities

(a) Audit of the Financial Results for the year ended March 31, 2023

Our objectives are to obtain reasonable assurance about whether the Financial Results for the year ended March 31, 2023 as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Financial Results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Annual Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. However, Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

NAYAN PARIKH & CO. ★ MUMBAI ★ Chartered Accountants

- Evaluate the overall presentation, structure and content of the Annual Financial Results, including the disclosures, and whether the Annual Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Annual Financial Results of the Company to express an opinion on the Annual Financial Results.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

(b) Review of the Financial Results for the quarter ended March 31, 2023

We conducted our review of the Financial Results for the quarter ended March 31, 2023 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 ICAI. A review of interim financial information consists of making inquiries, primarily of the Company's personnel 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 SAs specified under section 143(10) of the Act 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.

Other Matters

The Statement includes the results for the quarter ended March 31, 2023 being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year, which were subject to limited review by us. Our report on the Statement is not modified in respect of this matter.

For Nayan Parikh & Co.
Chartered Accountants
Firm Registration No. 107023W

NAYAN PARIKH & CO. MUMBAI Chartered Accountants

K.Y. Narayana
Partner
Membership No. 060639
UDIN: 23060639BGRYUV2377

Place: Mumbai
Date: May 26, 2023

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26th May, 2023

The Manager,
BSE Limited ,
Corporate Relationship Department
P. J. Towers, Dalal Street,
Mumbai – 400 001.

Scrip Code : 509046

Dear Sir/Madam,

Sub: Declaration of Unmodified Opinion pursuant to Regulation 33(3)(d) of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.

We hereby confirm and declare that Statutory Auditors of the Company, M/s. Nayan Parikh and Co., Chartered Accountants have issued an Audit Report with unmodified opinion on the Audited Financial Results of the Company for the quarter and year ended 31st March, 2023. This Declaration is given in compliance to Regulation 33(3)(d) of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended vide notification No. SEBI/LADNRO/GN/2016-17/001 dated May 25, 2016 read with Circular no. CIR/CFD/CMD/56/2016 dated May 27, 2016.

Kindly take this declaration on your records.

Thanking You

Regards,
For Triliance Polymers Limited
(Formerly known as Leena Consultancy Limited)

Punit

Punit Shah
Executive Director
DIN: 08638245

TRILIANCE POLYMERS LIMITED MUMBAI

Place: Mumbai

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(Formerly known as Leena Consultancy Limited)

CIN L74110MH1983PLC031034

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Annexure

The Disclosure pursuant to Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

Sr. No.	Particulars	Details
1.	Name of the Target Company, details in brief such as size, turnover, etc.	Name : TRILIANCE INFRATECH LLP (Proposed LLP) Total Contribution: 1,00,000/- (One Lakh Only) Turnover: New LLP so Turnover details not applicable
2.	Whether the acquisition would fall within the related party transaction(s) and whether the promoter /promoter group/ group companies have any interest in the entity being acquired? If yes, nature of interest and details thereof and whether the same is done at "arms length"	The Company is subscribing Fifty percent contribution in the LLP. Yes, and upon incorporation of the LLP, Company would subscribe fifty percent contribution.
3.	Industry to which the entity being acquired belongs	Construction and Infrastructure.
4.	Objects and effects of acquisition (including but not limited to, disclosure of reasons for acquisition of target entity, if its business is outside the main line of business of the listed entity)	The new LLP would be incorporated with a primary objective to carry on its operations in field of Import / Export, Trading, Renting of Infra Construction equipment, Import / Export & trading of Polymers, Redimix Plant of Concrete Cement & Software (Electric Software Works). Mining of coal and minerals
5.	Brief details of any governmental or regulatory approvals required for the acquisition;	Not Applicable
6.	Indicative time period for completion of the acquisition	Not Applicable
7.	Nature of consideration -whether cash consideration or share swap and details of the same	The New LLP would be incorporated with the initial contribution of Rs. 1,00,000/-.
8.	Cost of acquisition or the price at which shares are acquired	Not Applicable
9.	Percentage of shareholding/ control acquired and/ or number of shares acquired	The new LLP would be having the capital contribution of Rs. 1,00,000/-and out of which Company is going to subscribe fifty percent share in the contribution.

10.	Brief background about the entity acquired in terms of products/line of business acquired, date of incorporation, history of last 3 years turnover, country in which the acquired entity has presence and any other significant information (in brief)	The new LLP would be incorporated with a primary objective to carry on its operations in field of Import / Export, Trading, Renting of Infra Construction equipment, Import / Export & trading of Polymers, Redimix Plant of Concrete Cement & Software (Electric Software Works). Date of Incorporation: Yet to be incorporated. Turnover of last 3 Years: Not Applicable

Regards,
For Triliance Polymers Limited
(Formerly known as Leena Consultancy Limited)

PUNIT DEVENDRA BHAI SHAH
Digitally signed by PUNIT DEVENDRABHAI SHAH
Date: 2023.05.26 17:09:46 +05'30'

Punit Shah
Executive Director
DIN: 08638245

Place: Mumbai