

Little Rock Trade and Investment Ltd.

Admin Office: B-38, Ground Floor, GHCL House, Institutional Area, Sector-1,

Noida, Gautam Buddha Nagar, U.P. – 201301

CIN: L52100WB1981PLC033628; **Website:** www.lrtil.co.in

Email: lrtil1981@yahoo.com / investcos@yahoo.com, **Ph:** +91-120-4939945

May18, 2024

The President,
Kolkata Stock Exchange Ltd.,
7 –Lyons Range,
Kolkata – 700 001.

Ref : CSE Script Code – 22055

Pursuant to provision of Regulation 30(2) & Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) regulations, 2015 and other applicable provisions, if any, please find enclosed herewith :

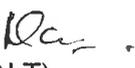
1. Audited financial results for the quarter and financial year ended on March 31, 2024 along with the Statutory Auditor's Report as considered, reviewed and approved by the Board of Directors in their meeting held on May 18, 2024.
2. Statement of Assets and Liabilities as on March 31, 2024.
3. Statement of Cash Flow for the financial year ended on March 31, 2024.

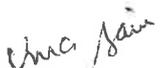
Further the Board Meeting started at its scheduled time at 12.00 PM and concluded at 1.00 PM..

Please acknowledge the receipt.

Thanking you,

Yours faithfully,
For Little Rock Trade and Investment Ltd.


(MOHANAN.T)
Director



LITTLE ROCK TRADE AND INVESTMENT LTD (CIN: L52100WB1981PLC033628)

Regd. Office: 20/1, Maharshi Debendra Road, 2nd Floor, Kolkata (WB)- 700007

Admin. Office: B-38, Ground Floor, Institutional Area, Sector-1, Noida (U.P.) - 201301.

Website: www.lrtil.co.in , Email: lrtil1981@yahoo.com, Ph: +91-120-4939945

Statement of Audited Financial Results for the quarter and year ended on March 31, 2024

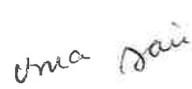
Particulars	Quarter ended		Year ended		(Rs. in Lacs)
	31.03.2024 (Audited)	31.12.2023 (Unaudited)	31.03.2023 (Audited)	31-03-2024 (Audited)	31.03.2023 (Audited)
(Refer Notes Below)					
1. Income from Operations					
(a) Net Sales/Income from Operations (Net of excise duty)	-	-	-	-	-
(b) Other Operating Income	0.60	-	0.60	6.58	5.13
Total income	0.60	-	0.60	6.58	5.13
2. 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	0.10	0.66	2.18	1.74	11.04
(e) Depreciation and amortisation expense	-	-	-	-	-
(f) Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	(12.90)	2.91	0.97	5.23	3.39
Total Expenses	(12.80)	3.57	3.15	6.97	14.43
3. Profit / (Loss) from operations before other income, finance costs and exceptional items (1-2)	13.40	(3.57)	(2.55)	(0.39)	(9.30)
4. Other Income	-	-	-	-	-
5. Profit / (Loss) from ordinary activities before finance costs and exceptional items (3 + 4)	13.40	(3.57)	(2.55)	(0.39)	(9.30)
6. Finance Costs	17.04	0.00	7.67	17.05	7.68
7. Profit / (Loss) from ordinary activities after finance costs but before exceptional items (5 ± 6)	(3.65)	(3.58)	(10.21)	(17.44)	(16.98)
8. Exceptional Items	(535.05)	-	-	(535.05)	-
9. Profit / (Loss) from ordinary activities before tax (7 ± 8)	(538.70)	(3.58)	(10.21)	(552.49)	(16.98)
10. Tax expense	-	-	-	-	-
11. Net Profit / (Loss) from ordinary activities after tax (9 ± 10)	(538.70)	(3.58)	(10.21)	(552.49)	(16.98)
12. Extraordinary items	(1.18)	-	-	(1.18)	-
13. Net Profit / (Loss) after Tax for the period (11 ± 12)	(539.88)	(3.58)	(10.21)	(553.68)	(16.98)
OTHER COMPREHANSIVE INCOME					
14. Other Comprehensive Income for the period net of Tax - not to be reclassified subsequently to Profit & Loss Account	90.13	-	87.98	90.13	87.98
15. Total Comprehensive Income for the period comprising Profit / (Loss) after taxes and Comprehensive Income (13 + 14)	(449.75)	(3.58)	77.77	(463.54)	71.01
16. Paid-up equity share capital (Face Value of Rs 10.00 each)	124.90	124.90	124.90	124.90	124.90
17. Other Equity excluding Revaluation Reserves as per Last Audited Balance Sheet	-	-	-	124.03	590.22
18. Earnings Per Share (of Rs 10/- each)					
(a) Basic	(43.23)	(0.29)	(0.82)	(44.33)	(1.36)
(b) Diluted	(43.23)	(0.29)	(0.82)	(44.33)	(1.36)
19.ii Earnings Per Share (after extraordinary items) (of Rs 10/- each)					
(a) Basic	(43.23)	(0.29)	(0.82)	(44.33)	(1.36)
(b) Diluted	(43.23)	(0.29)	(0.82)	(44.33)	(1.36)

Note: as attached

For Little Rock Trade and Investment Ltd

Place: Noida
Dated: 18/05/2024

 Mohanan Thrayil
 Director
 DIN: 08310232


 Uma Jain
 Managing Director
 DIN: 08784845

LITTLE ROCK TRADE AND INVESTMENT LTD (CIN: L52100WB1981PLC033628)

Standalone Statement of Cash Flows for the year ended March 31, 2024

(Amount in lac)

Particulars	for the year ended March 31,2024	for the year ended March 31,2023
Operating activities		
Profit before tax	(17.44)	(16.38)
Adjustment for:		
Depreciation/amortisation	-	-
(Gain)/Loss on sale of investments/diminution in the value of investment	-	-
Loss on sale/disposal of property,plant and equipment and asset held for sale	-	-
interest income	-	-
Finance cost	17.05	7.68
Income from dividend	(5.98)	(5.13)
Employees share based payments	-	-
Unrealised exchnage Loss/(gain)	-	-
Operating Profit before working capital changes	(6.37)	(13.83)
Changes in working capital		
Adjustments for (increase)/Decrease in Operating assets:		
Trade receivables	0.13	(1.11)
Inventories		
Other current financial assets		
other current assets		
Non-current financial assets		
other non-current assets		
Adjustment for Increase/(Decrease) in Operating liabilities:		
Contract liabilities		
Trade payables	0.15	(0.78)
Derivative instruments		
other non current financial liabilities		
other current financial liabilities		
other current liabilities		
Provisions		
Cash generated from operations	(6.09)	(15.72)
Direct tax paid(net)/Extra ordinary	(2.65)	-
Net cash generated from operating activities	(8.73)	(15.72)
Extra Ordinary Items and exceptional item (Net)	(536.23)	-
Net cash generated from operating activities after exceptional and extra ordinary	(544.96)	
Cash flow from investing activities		
payment for property,plant and equipment		
Proceeds from sale of Property,plant and equipment		
Advance given	-	
Interest received		
Dividend received	5.98	5.13
Net cashused in investing activities	5.98	5.13
Cash flow from financing activities		
Proceeds from equity shares (including premium)		
Buyback of equity share capital (incuding tax paid)		
Dividend paid		
Dividend distribution tax paid		
Proceeds from long term borrowings	558.39	15.89
Repayment of long term borrowings		
Proceeds/(Repayment) from short-term borrowings		
Payment of lease liabilities		
Unpaid dividend account (net)		
Bank deposit in escrow account and margin money		
Interestr paid	(17.05)	(7.68)
Net cash used in financing activities	541.34	8.22
Net(Decrease)/Increase in cash and cash equivalents	2.35	(2.38)
Cash and cash equivalents a the beginning of the year	1.26	3.64
Cash and cash equivalents a the end of the year	3.61	1.26
Components of cash and cash equivalents		
Cash in hand	0.05	0.05
Banlances with Bank:		
-on current accounts	3.55	1.21
Total cash and cash equivalents	3.61	1.26

Note:

the Cash flow statement has been prepared under the indirect method as setout in the IND AS 7 "statement of cashflows"

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Vish Jain

LITTLE ROCK TRADE AND INVESTMENT LTD (CIN: L52100WB1981PLC033628)

Statement of Assets & Liabilities

Particulars	Amount (Rs. in Lac)	
	As at	As at
	31.03.2023 (Audited)	31.03.2022 (Audited)
I Assets		
Non current Assets		
a property, plant and equipment	-	-
b Capital work in progress	-	-
c other intangible assets	-	-
d Right-of-use assets	-	-
e Intangible assets under development	-	-
f Financial Cost		
(i) Investment	1,092.39	992.68
(ii) Loans	-	-
(iii) other non current financial assets	81.32	81.32
g Other non current assets		
Total Non-Current Assets	1,173.71	1,074.00
Current Assets		
a Inventories	-	-
b Financial Assets		
(i) Investments	-	-
(ii) Trade Receivables	0.60	0.60
(iii) Cash & cash equivalents	3.61	1.26
(iv) Bank Balance other than cash & cash equivalents	-	-
(v) Loans	-	-
(vi) Derivative instruments	-	-
(vii) other current financial assets	-	-
c Current tax assets (net)	-	-
d other current assets	1.78	1.91
Total current assets	5.99	3.77
Total Assets	1,179.70	1,077.77
II Equity and Liabilities		
Equity		
a Equity Share Capital	124.90	124.90
b Other equity	124.03	590.22
Total Equity	248.93	715.12
Non Current Liabilities		
a Financial liabilities		
(i) Borrowings	653.46	95.07
(ii) Lease liabilities	-	-
b provisions	-	-
c other non-current liabilities	-	-
d deferred tax liabilities (net)	269.82	260.24
Total Non Current Liabilities	923.28	355.31
Current liabilities		
a Financial liabilities		
(i) Borrowings	-	-
(ii) Trade Payable	-	-
(a) total outstanding dues of micro enterprises and small enterprises	-	-
(b) Total outstanding dues of creditors other than micro enterprises and small enterprises.	5.66	6.39
(iv) other current financial liabilities	-	-
(v) Derivative instruments	-	-
b Provisions	-	-
c other current liabilities		
(i) Contract liabilities	-	-
(ii) other current liabilities	1.83	0.95
Total current liabilities	7.49	7.34
Total Equity and Liabilities	1,179.70	1,077.77



Uma Jain



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

To the Board of Director
Little Rock Trade & Investment Limited

Report on the audit of the Financial Results

Opinion

We have audited the accompanying statement of quarterly and year to date financial results of **Little Rock Trade & Investment Limited** (the "Company") for the quarter ended March 31, 2024 and for the year ended March 31, 2024 ("Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- i. is presented in accordance with the requirements of the Listing Regulations in this regard; and
- ii. gives a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information of the Company for the quarter ended March 31, 2024 and for the year ended March 31, 2024.

Basis for Opinion

We conducted our audit of the standalone financial statements in accordance with the Standards on Auditing ("SA"s) specified under Section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Statements section of our report. 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 standalone financial statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion on the standalone financial statements.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the standalone financial statements of the current period. These matters were addressed in the context of our audit of the standalone financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Management's Responsibilities for the Standalone Financial Statements.

The Statement has been prepared on the basis of the annual financial statements. The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these standalone financial statements that give a true and fair view of the financial



position, financial performance, including other comprehensive income, changes in equity and cash flows of the Company in accordance with the Ind AS and other accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding 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 standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial statements, management is 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 management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Statements

Our objectives are to obtain reasonable assurance about whether the standalone financial statements as a whole are 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 standalone financial statements.

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

- Identify and assess the risks of material misstatement of the standalone financial statements, 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 financial control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system 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 management.
- Conclude on the appropriateness of management's 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 standalone financial statements 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.
- Evaluate the overall presentation, structure and content of the standalone financial statements, including the disclosures, and whether the standalone financial statements represent the underlying transactions and events in a manner that achieves fair presentation.



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.

Other Matter

The Statement includes the results for the quarter ended March 31,2024 being the balancing figure between the audited figures in respect of the full financial year ended March 31,2024 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

For RAKESH K AGARWAL & CO

Chartered Accountants

(Firm's Registration No. 033764N)



Rakesh Kumar Agarwal

Proprietor

(Membership No.086574)

UDIN: 24086574 BKFGG P9616

Date: May 18, 2024

Place: Noida

Notes to the Statement of Financial Results for the quarter and year ended March 31, 2024

1	The above financial results of the Company have been prepared in accordance with Indian Accounting Standard (Ind AS) as prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standard) Rules, 2015 and other relevant amendments thereof. The financial results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meetings held on May 18, 2024. The Statutory Auditor have conducted the audit of the financial results and have expressed an unqualified audit opinion as per requirement under Regulation 33 of SEBI (LODR) Regulations, 2015.
2	Segment information reporting is not applicable as Company has only one business segment.
3	The certificate in respect of the above results in terms of the Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 has been placed before the Board of Directors.
4	The figures for the quarter ended on March 31, 2024 are the balancing figures between audited figures in respect of full financial year ended on March 31, 2024 and the unaudited published year to date figures upto December 31, 2023 being the end of third quarter of the financial year which are subject to limited review. Previous years/period figures have been regrouped/reclassified, wherever necessary to conform to those current year classification.
5	In line with the requirements of Regulation 47(2) of the Listing Regulations 2015, the results are available on the website of CSE and on Company's website (www.lrtil.co.in).

Alca - vme jau