TRENT LIMITED

Registered Office: Bombay House, 24, Homi Mody Street, Mumbai 400 001

Tel: 022-67009000; Email Id: investor relations@tront-tata.com;

Website: www.mywestside.com; CIN - L24240MH1952PLC008951

Statement of Standalone Financial Results for the Quarter and Nine Months ended 31st December, 2017

315 Ope 2017 30th Sept. 2017 31st Ope 2016 31st Ope 20					Stand	zione		
Unaudited Unaudited Unaudited Unaudited Unaudited Unaudited Unaudited Audited		Particulars		For Quarter ended		For Nine Mont	hs Ended ended	For year ended
Income from Operations \$2,232.26 \$2,277.79 \$42,355.55 \$25,756.99 \$12,6,822.00 \$17,55 \$3,000.00 \$1,000.00 \$			32st Oec. 2017	30th Sept. 2017	31st Occ. 2016	31st Dec. 2017	31st Dec. 2016	31st March,20:
			Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Direct Nations Against Nat	i.	Income from Operations	1		(.,,·			
Climar Nations Control Nat		Revenue from operations	52.132.28	52 207.79	42 755 47	153 756 90	136 635 00	*7* 557
Total Informe		· '	1			,		5,898
3) Cost of materials consumed 1,26 1,26 1,25 1,25 1,26 1		Total income						
a) Puckinse of Stock -in-Trace c) Changes in Inventories of Philated Godos, Workin-Progress and Stock In-Trade d) Employee benefits expense e) Remaind other operating lease expenses f) Comprove benefits expense e) Remaind other operating lease expenses f) Operadation and amortization and amortization expenses f) Progress of Comproversing lease expenses f) Operadation and amortization and amortization expenses f) Progress of Comproversing lease expenses f) Operadation and amortization and amorti	2	Expenses						
Clanges in Inventories of Findaned Goods, Workin-Progress and Stock- in- Trade (795.95) (357.47) 346.63 (685.54) (4.91.133) (2.96 6.96 m) (2.96 6.97 m)		a) Cost of materials consumed	-		1.26		1.26	8
clanges in Inventories of Finished Goods, Work-in-Progress and Stock- In- Trade 195,991 195,727 346,63 (685,54) (4,91,133) (2,96 2) (2,96 2) (2,96 2)		a) Purchase of Stock -in-Trace	23,409,58	25,902,04		70,282,99		83,554
displayed benefits superus 5,028_25 5,155.43 4,350_64 15,933.40 12,254_05 2,650 2,650 2,677_27 6,400.45 5,735_28 19,556_48 16,629_38 2,748_34 3,756_28 1,930_38 2,748_34 3,756_28 1,930_38 2,748_34 3,756_28 1,930_38 2,748_34 3,756_28 1,930_38 2,748_34 3,756_28 1,930_38 2,748_34 3,756_28 1,930_38 2,748_34 3,756_28 2,930_38 2,748_34 3,756_28 2,930_38 2,748_34 3,756_28 2,930_38 2,748_34 3,756_28 2,930_38 2,748_34 3,756_28 2,930_38 2,748_34 3,756_28 2,930_38 2,748_34 3,756_38 2,930_38 2,748_34 3,756_38 2,930_38 2,748_34 3,756_38 2,930_38 2,748_34 3,756_38 2,930_38 2,748_34 3,756_38 2,930_38 2,748_34 3,756_38 2,930_38 2,748_34 3,756_38 2,930_38 2,748_34 3,756_38 2,930_38 2,748_34 3,756_38 2,930_38 2,748_34 3,756_38 2,930_38 2,748_34 3,756_38 2,930_38 2,748_34 3,756_38 2,930_38 2,748_34 3,756_38 2,930_38 2,748_34 3,756_38 2,930_38 2,748_34 3,756_38 2,77		c) Changes in Inventories of Finished Goods, Work-in-Progress and Stock- in-Trade	(795.95)					
b) Rent and other operating lease excernes		d) Employee benefits expense	5.028.25	5 255 43	4 550 64	14.939.40	1	16,605
1,050,08						3		22,784
Elifonnee contain 70.65 763.80 72.40 2.308.37 2.355.59 3.36 59.00 59		ł						3,762
Total expenses 47,029,61 49,045,93 40,223,30 141,479,96 121,290,52 166,52 3 Profit before exceptional item and cax 5,536,76 4,329,94 4,448,97 15,481,79 10,625,69 11,08 4 Executional items incomer (Expense) (Refer note to A) 2,66 5 Profit before tax 5,538,76 4,329,94 4,448,97 15,481,79 10,625,69 13,50 6 Tax Expense Current Tax 1,975,00 1,167,00 1,365,00 2,918,00 3,15 Current Tax 1,975,00 1,167,00 1,365,00 5,083,00 2,918,00 3,15 Current Tax 1,975,00 1,167,00 1,365,00 (837,00) (447,00) (347,00) (347,00) 1,425,00 726,00 4,976,00 2,466,00 2,81 Total Tax expenses 1,747,00 1,425,00 726,00 4,976,00 2,466,00 2,81 6 Other comprehensive incomer/floss) Items that will not be reclassified to Profit or (Loss) (5,664,00) 1,876,00 1,876,0					721,40	2,308.37	2,585.69	3,365
### Profit before exceptional Item and tax 5,536.76 4,329.94 4,448.97 15,481.79 10,625.69 11,03 #### Exceptional Items Intomer/ (Expense) (Reference to 4) 2,26 #### Profit before tax 5,536.76 4,329.94 4,448.97 15,481.79 10,625.69 13,50 #### Tax Expense 1,975.00 1,167.00 1,365.00 5,063.00 2,918.00 3,15 #### Current Tax 1,975.00 1,167.00 1,625.00 1,627.		n) Other expenses	11,051,73	10,671,45	9,619.95	32,024,68	29,166.98	39,403
Exceptional items income/ (Expanse) (Refer note to A) 7.46		Tatal expenses	47,029.61	49,045.93	40,223.30	141,479.96	121,290.52	166,523
5 Profit before tax 5,535.75 4,329.94 4,448.97 15,481.79 10,625.69 13,50 1,875.00 1,167.00 1,363.00 1,975.00 1,625.00 1,875.00 1,625.00 1,875.00 1,625.00 1,875.00 1,625.00 1,875.00 1,625.00 1,875.	3	Profit before exceptional Item and tax	5,536.76	4,329.94	4,448.97	15,481.79	10,625.69	12,033
Tax Expense 1,975.00 1,167.00 1,363.00 5,063.00 2,913.00 3,15 Duferred Tax 1,975.00 1,267.00 1,625.00 1,62	•	Extentional Items Income/ (Expense) (Refer note no.4)				•		2,465
2975.00 2,167.00 2,167.00 2,167.00 2,167.00 2,167.00 3,15 2,167.00 3,15 2,167.00 3,15	š	Profit before tax	5,535.76	4,329.94	4,448.97	15,481.79	10,625.69	13,50
Current Tax			1		ĺ	·		į
Duferred Taxes (228.00) 262.00 (87.00) (447.00) (24 7.	ö]					
Total Tax expenses							1	
Net Profit for the period (5-6) 3,789.76 2,900.94 3,722.97 10,505.79 8,159.69 10,68				1				
3 Other comprehensive income/(loss) Items that will not be reclassified to Profit or (Loss) (i) Equity Instruments through Other Comprehensive Income (ii) Equity Instruments through Other Comprehensive Income (iii) Income tax on Defined Benefit Plan (iii) Income tax on Defined benefit Plan (iv) Income tax on Defined benefit		1 stal ax expenses	1,747.00	. 1,925.05	720,00	4,376.00	2,400,00	2,014
Stems that will not be reclassified to Profit by (Loss) (1.585) (1.7.86	7	Net Profit for the period (5-6)	3,789.76	2,900.94	3,722.97	10,505.79	8,159.69	10,685
[(i) Equity Instruments through Other Comprehensive Income 17.85 40.31 (17.86) 94.27 33.84 8 (17.86)	8	Other comprehensive income/(loss)	1					
[165.05] [16		items that will not be reclassified to Profit or (Loss)						
(iii) Income tax on Defined benefit Plan Other Comprehensive Income for the Period, net of tax 17.89 (124.74) (17.86) (70.78) (22.46) 7. Patering Equity Share Capital (Face Value of Rs. 1 per Equity Share) 3,807.65 2,776.20 3,705.11 10,435.01 8,137.23 10,75 3,323.17 3		(i) Equity Instruments through Other Comprehensive Income	17.89	40.81	(17.86)	94.27	33.84	31
Other Comprehensive Income for the Period, net of rax 17.89 (124.74) (17.85) (70.78) (22.45) 7 Total Comprehensive Income for the period (7+8) 3,807.65 2,776.20 3,705.11 10,435.01 8,137.23 10,75 Paic-Le Equity Share Capital (Face Value of Rs. 1 per Equity Share) 3,323.17 3,323.17 3,323.17 3,323.17 3,323.17 150,75 I Cher Equity Comprehensive Income for the Period (7+8) 3,150.1 10,435.01 10,		[6] Remeasurement of Defined Benefit Plan	x.	(165.05)		(265.05)	(85,10)	(20
9 Total Comprehensive Income for the period (7+8) 3,807.65 2,776.20 3,705.21 10,435.01 8,137.23 10,75 1 Paid-up Equity Share Capital (Face Value of Rs. 1 per Equity Share) 3,323.17 3,323.17 3,323.17 3,323.17 3,323.17 150,75 1 Chen Equity 1 Chen Equity 2 Earnings per share (for Continuing and discontinuing operation) (of Rs. 1/- earh) (not annualized); [a) Basic 1.24 0.87 1.12 3.15 2.46		(iii) Income tax on Defined benefit Plan	-	•			29.80	4
Paid-up Equity Share Capital (Face Value of Rs. 1 per Equity Share) 3,323.17 3,323		Oritor Comprehensive Income for the Period, net of rax	17.89	(124.74)	(17.86)	(70.78)	(22.46)	72
Corer Equity 2 Earnings per share (for Continuing and discontinuing operation) (of Rs. 1/- each) (not annualized): [a) Basic 1.24 0.87 1.12 3.15 2.46	9	Total Comprehensive Income for the period (7+8)	3,8C7.65	2,776 20	3,705.11	10,435.01	8,137.23	10,758
2 Earnings per share (for Continuing and discontinuing operation) (of Rs. 1/- earh) (not annualised): [5] Basic 1.14 0.87 1.12 3.15 2.46	O	Polit-up Equity Share Capital (Face Value of Rs. 1 per Equity Share)	3,323.17	3,323.17	9,323.17	3,323.17	3,323.17	3,323
annualised): [a] Basic 1.14 0.87 1.12 3.15 2.46	ι	Correr Equity						150,759
annualised): [a] Basic 1.14 0.87 1.12 3.15 2.46	,	Surplines per chare (for fantiquine and discontinuine appraished) (of Re. 17, each) (not						*
[5] Basic 1.24 0.87 1.12 3.15 2.46	-							
			אַרָּר י	78.0	1 19	315	. 2.46	3
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Notes:

- 1. The above Standalone Financial Results were reviewed by the Audit Committee and thereafter taken on record by the Board of Directors of the Company at its meeting held on 8th February, 2018. The statutory auditors of the company have carried out a limited review of the financial results.
- 2.Revenues of Westside format for the nine months ended 31st December 2017 was higher by 22% (Like to Like 10%) as compared to the corresponding previous period.
- 3. The results for the quarter and period ended on Dec'17 includes results of value fashion business acquired by the company with effect from 1st October 2017. Hence results for the quarter and period ended on Dec'17 are not comparable with corresponding quarter and period of the previous year.
- 4.Exceptional items for previous year is related to sale of certain investments held by the company to a subsidiary.
- 5. The main business of the Company is retailing. All other activities of the Company are Incidental to the main business. Accordingly, there are no separate reportable segment in term of Ind AS 108 Operating Segment.
- 6. Previous periods/ year's figures have been regrouped wherever necessary.

For and on behalf of the Board of Directors

N.N.TATA Chairman

Mumbai 8th February, 2018

Chartered MAccountants

Deloitte Haskins & Sells LLP

Chartered Accountants ASV N Ramana Tower. 52, Venkatnarayana Road, T. Nagar, Chennai - 600 017, Tamil Nadu, India

Tel: +91 44 6688 5000 Fax: +91 44 6688 5050

INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM **FINANCIAL RESULTS**

TO THE BOARD OF DIRECTORS OF TRENT LIMITED

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of **TRENT LIMITED** ("the Company"), for the quarter and nine month period ended December 31, 2017 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016.

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 thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.

- 2. We conducted our review of the Statement 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 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 procedures applied to financial data and thus provides 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 stated above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the aforesaid 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 Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

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Deloitte Haskins & Sells LLP

4. The comparative financial information of the company for the quarter and nine month period ended December 31, 2016 and for the year ended March 31, 2017 prepared in accordance with Indian Accounting Standard ("Ind AS") included in this Statement has been reviewed/audited by the predecessor auditor. The report of the predecessor auditor on these comparative financial information dated January 23, 2017 and May 26, 2017 respectively expressed an unmodified opinion / conclusion.

Our report is not qualified in respect of this matter.

For Deloitte Haskins & Sells LLP Chartered Accountants (Firm's Registration No. 117366W/W-100018)

Geetha Suryanarayanan

Partner

(Membership No. 29519)

Place: Chennai

Date: February 8, 2018