



Date: 13th August, 2021

To,
Asst. general Manager
Dept. of corporate services
BSE Limited,
P.J. Towers, Dalal Street,
Fort, Mumbai-400001

To
The Secretary,
The Calcutta Stock Exchange Limited
7, Lyons Range, Kolkata 700001

Ref.: Scrip Code: 541741

Sub: Outcome of Board Meeting and unaudited Financial Results of the Company for the Quarter ended on 30th June, 2021, as per Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015

Dear Sir,

This is to inform you that, Pursuant to Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, We wish to inform that the Board of Directors at its meeting was held at its Registered Office on Friday, 13th August, 2021 (commenced at 4:00 P.M. and concluded at 5:45 P.M.) have inter-alia considered / approved /adopted the following agenda:

1. Pursuant to regulation 30 and 33 of the SEBI((Listing Obligations and Disclosure Requirements) Regulation, 2015, Please find enclosed herewith **Unaudited Standalone Financial Results** of the Company for the Quarter ended on 30th June , 2021 and Limited Review Report thereon.
2. 13th Annual General Meeting (AGM) will be held on Saturday, 11th September, 2021, at 12:30 P.M. 1ST through Video Conferencing ("VC") / Other Audio Visual Means ("OAVM").
3. Notice of 13th Annual General Meeting of the Company for the financial year ended 31st March 2021. The Notice convening the 13th AGM will be sent to the Stock Exchange in due course.
4. Approved the Board Report, Corporate Governance Report & Management Discussion and Analysis Report for the financial year ended 31st March 2021.
5. Mr. Ajay Baroota (Membership No. 3495), Practicing Company Secretary has been appointed as the scrutinizer for the E-voting process at the forthcoming Annual General Meeting.
6. Mr. Ajay Baroota, Company Secretary in Practice is appointed as Secretarial Auditor of the Company for F.Y. 2021-2022 pursuant to Section 204 of Companies Act, 2013.
7. Mr. Ganesh Kumar Pandey is appointed as an Internal Auditor of the Company for F.Y. 2021-2022 pursuant to Section 138 of Companies Act, 2013

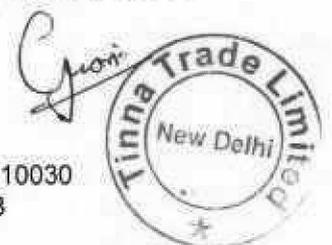
TINNA TRADE LIMITED

CIN : L51100DL2009PLC186397

Regd. Office : No.-6, Sultanpur, (Mandi Road) Mehrauli, New Delhi-110030

Tel. No. : +91 11 4951 8530 (70 Lines) Fax : +91 11 2680 4883

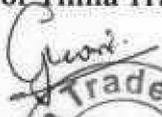
E-mail : ttl.del@tinna.in Website: www.tinnatrade.in



We request you to take the above information on the record.

Thanking you
Yours faithfully,

For Tinna Trade Limited



Monika Gupta
(Company Secretary)
FCS-8015



V.R. BANSAL & ASSOCIATES

Chartered Accountants

A-69, Vijay Block, Laxmi Nagar, Delhi-110092
Tel.: 22016191, 22433950 • Mob.: 9810052850, 9810186101
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Independent Auditor's Review Report on the Quarterly Unaudited Standalone 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

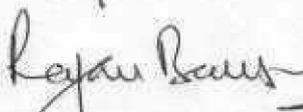
**Review Report to
Board of Directors
Tinna Trade Limited**

1. We have reviewed the accompanying statement of unaudited standalone Ind AS financial results of Tinna Trade Limited ('the Company') for the quarter ended June 30, 2021, (the "Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ('the Listing Regulation').
2. The Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Director, has 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, as amended, read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. 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 financial results are free of material misstatement. A review of interim financial information consists of making inquiries, primarily of person 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 Standards on Auditing 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.
4. 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 the recognition and measurement principles laid down in the afforesaid Indian Accounting Standards i.e. 'Ind AS' specified under Section 133 of the Companies Act, 2013, as amended, read with



the relevant rules issued there under and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For V.R. Bansal & Associates
Chartered Accountants
Firm Registration No.:016534N




Rajan Bansal
Partner

Membership No.: 093591

UDIN No.: 21093591AAAAXO1654

PLACE: New Delhi

DATED: 13th August 2021

TINNA TRADE LIMITED

Registered Office: No.6, Suitanpur, Mandi Road, Mehrauli, New Delhi-110030
 Website:www.tinnatrade.in,email:investor.ttl@tinna.in,Telephone No.:011-49518530
 CIN : L51100DL2009PLC186397

**UNAUDITED STANDALONE FINANCIAL RESULTS
 FOR THE QUARTER ENDED JUNE 30, 2021**

(Rs. In lakhs)

S.No	Particulars	Quarter Ended			Year Ended
		30-Jun-21 (Unaudited)	31-Mar-21 (Audited)	30-Jun-20 (Unaudited)	31-Mar-21 (Audited)
1	Income				
	Revenue from operations	2,429.78	5,073.72	3,193.07	24,075.50
	Other Income	173.99	19.70	66.98	270.99
	Total income	2,603.77	5,093.42	3,260.05	24,346.49
2	Expenses				
	(a) Purchases of traded goods	2,332.45	4,132.90	3,158.40	24,240.96
	(b) Changes in inventory of traded goods	(38.69)	734.62	(175.91)	(1268.20)
	(c) Employee benefits expenses	83.51	82.87	67.06	315.81
	(d) Finance costs	99.66	71.21	80.14	345.68
	(e) Depreciation and amortization expenses	8.90	39.72	40.63	160.09
	(f) Other expenses	106.42	172.69	194.09	859.92
	Total expenses	2,592.25	5,234.01	3,364.41	24,654.26
3	Profit/(Loss) before tax (1-2)	11.52	(140.59)	(104.37)	(307.77)
4	Tax expense				
	(a) Current tax	-	-	-	-
	(b) Adjustment of tax relating to earlier years	-	-	-	-
	(c) Deferred tax liability/ (Assets)	(38.21)	15.73	(27.00)	(26.26)
	Total Tax expenses	(38.21)	15.73	(27.00)	(26.26)
5	Net profit/ (loss) for the period (3-4)	49.73	(156.34)	(77.37)	(281.52)
6	Other comprehensive income				
	Other Comprehensive Income not to be reclassified to profit or loss in subsequent periods:-				
	(a) Re-measurement gains(losses) on defined benefits plans	(1.39)	1.40	(0.51)	0.06
	(b) Re-measurement gains on Investments [FVTOCI]	-	(4.50)	-	(4.50)
	(c) Income Tax Effect	0.35	(0.36)	0.13	(0.02)
	Total Other Comprehensive Income (Net of Tax)	(1.04)	(3.45)	(0.38)	(4.45)
7	Total Comprehensive Income for the Period (Net of tax) (5+6)	48.69	(159.79)	(77.75)	(285.97)
8	Paid up Equity Share capital(Face value of Rs. 10/- Each)				856.48
9	Other Equity				1820.07
10	Earnings per equity share (EPS)				
	a) Basic Earning Per Share (Rs.)	0.58	(1.83)	(0.90)	(3.29)
	b) Diluted Earning Per Share (Rs.)	0.58	(1.83)	(0.90)	(3.29)

Place : New Delhi
 Date : 13/08/2021



FOR TINNA TRADE LIMITED



Notes on standalone financial statements

- 1 The above financial results of Tinna Trade Limited (the Company) have been prepared in accordance with the Indian Accounting Standards (IND AS)— 34 "Interim Financial Reporting" as prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and the Companies (Indian Accounting Standards) Rules, 2016.
- 2 The Company's primary segment is reflected based on principal business activities carried on by the Company. As per the IND AS 108 "Operating Segments", as notified under the Companies (Indian Accounting Standards) Rules, 2015, the Company operates in one reportable business segment i.e. trade in agro commodities and allied products and is primarily operating in India and hence considered as a single geographical segment.
- 3 During the earlier year, the Company has sold its stake in its subsidiary company M/s BGK Infrastructure Developers Pvt. Ltd resulting in loss of control over the said Company. The said Company had become an associate Company as on 31st Mar, 2021. Further during the quarter, the Company has sold its entire stake in its associate Company M/s BGK Infrastructure Developers Pvt. Ltd vide share purchase agreement dated 30th June 2021. Therefore the requirement of IND AS 28 (Investment in Associates and Joint Ventures) and IND AS 110 (Consolidated Financial Statements) are not applicable to the Company.
- 4 Other income includes a sum of Rs 163.77 lakhs on account of sale of stake in associate Company as stated in point No.3 above.
- 5 World Health Organisation (WHO) declared outbreak Coronavirus Disease (COVID-19) a global pandemic on March 11, 2020. Consequent to this, Government of India declared lockdown on March 24, 2020 which has impacted the business activities of the Company. On account of this, the Company has prepared cash flow projections, and also assessed the recoverability of receivables, contract assets, factored assumptions used in annual impairment testing of intangible assets having indefinite useful life, using the various internal and external information up to the date of approval of these financial results. On the basis of evaluations and current indicators of future economic conditions, the company expects to recover the carrying amount of these assets and does not anticipate any impairment to these financial and non-financial assets. However, due to the restrictions imposed, the business activities of the company have been affected and the decrease in revenue is primarily due to restriction of business activities caused due to COVID-19 pandemic during the quarter ended 30th June 2021.
- 6 The Code on Social Security 2020 (Code), which received the Presidential Assent on 31st March 2021, subsumes nine laws relating to social security, retirement and employee benefits, including the Employees Provident Fund and Miscellaneous Provisions Act, 1952 and the Payment of Gratuity Act, 1972. The effective date of the code is yet to be notified and related rules are yet to be framed. The impact of the changes if any, will be assessed and recognised post notification of the relevant provision.
- 7 The unaudited standalone financial results of the company for the quarter ended 30th June 2021 have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 13th August, 2021.
- 8 The figures of the last quarter are the balancing figures between audited figures in respect of the full financial year-up to March 31, 2021 and the unaudited published year-to-date figures up to December 31, 2020, being the date of the end of the third quarter of the financial year which were subjected to limited review.

Place: New Delhi
Date: 13/08/2021



FOR TINNA TRADE LIMITED

Managing Director