



Date: 09.08.2022

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, 2022, as per Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015

Dear Sir,

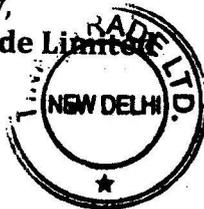
Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015; Please find enclosed herewith the Unaudited Financial Results of the Company for the Quarter ended on 30th June, 2022, along with Limited Review Report thereon. These Financial Results were duly reviewed by Audit Committee.

The above financial results have been duly approved by the Board of Directors at its meeting held today, i.e. 9th August, 2022 which commenced at 4.00 P.M. and concluded at 05:20 P.M.

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

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



V.R. BANSAL & ASSOCIATES

Chartered Accountants

A-69, Vijay Block, Laxmi Nagar, Delhi-110092
Tel.: 22018191, 22433950 • Mob.: 9810052850, 9810186101
E-mail : audit@cavrb.com, cavrbansals@gmail.com
Website : www.cavrb.com

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**

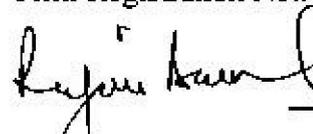
1. We have reviewed the accompanying statement of unaudited standalone Ind AS financial results of Tinna Trade Limited (the Company) for the quarter ended June 30, 2022, (the "Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 and 52 of the SEBI (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 thereunder 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. We draw attention to Note no. 3 of the accompanying Standalone Ind AS Financial Statement which describes the basis of fair value of the Company's investment of Rs. 1297.05 Lakhs in M/s Fratelli Wine Private Limited which are to be valued at fair value

through other comprehensive income in accordance with IND AS 109 "Financial Instruments " as specified under section 133 of the Act, read with Rule 7 of the Companies (Account) Rules, 2014 and the Companies (Indian Accounting Standards) Rules, 2015 . The Valuation involves significant management judgements and estimates on the valuation methodology and variance assumptions used in determination of value in use / fair value by independent valuation experts as is more fully described in the aforesaid note . Based on the management policy, no change in the fair value of the investee Company is considered necessary for the current quarter.

5. 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 aforesaid 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 .

PLACE: New Delhi
DATED: 09/08/2022

For V.R. Bansals & Associates
Chartered Accountants
Firm Registration No.:0165344




Rajan Bansal
Partner

Membership No.: 093591

UDIN No.: 22093591A0QYIZ9128

TINNA TRADE LIMITED

Registered Office: No.6, Sultanpur, Mandi Road, Mehrauli, New Delhi-110030

Website:www.tinnatrade.in,email:investor.ttl@tinna.in,Telephone No.:011-49518530 Fax no.:011-26804883

CIN : L51100DL2009PLC186397

UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2022

(Rs. In lakhs)

S.No	Particulars	Quarter Ended			Year Ended
		30-Jun-22 (Unaudited)	31-Mar-22 (Audited)	30-Jun-21 (Unaudited)	31-Mar-22 (Audited)
1	Income				
	Revenue from operations	12,695.63	15,131.11	2,429.78	33,458.05
	Other Income	15.03	0.80	173.99	271.79
	Total income	12,710.67	15,131.91	2,603.77	33,729.84
2	Expenses				
	(a) Purchases of traded goods	13,517.87	14,726.52	2,332.45	30,653.96
	(b) Changes in inventory of traded goods	(1,121.26)	(103.29)	(38.69)	1626.58
	(c) Employee benefits expenses	92.18	89.72	83.51	353.03
	(d) Finance costs	115.02	104.92	99.66	375.66
	(e) Depreciation and amortization expenses	5.99	8.26	8.90	33.34
	(f) Other expenses	279.91	170.98	106.42	665.48
	Total expenses	12,889.71	14,997.11	2,592.25	33,708.04
3	Profit/(Loss) before tax (1-2)	(179.04)	134.80	11.52	21.80
4	Tax expense				
	(a) Current tax	-	-	-	-
	(b) Adjustment of tax relating to earlier years	-	-	-	-
	(c) Deferred tax liability/ (Assets)	(43.24)	34.28	(38.21)	(36.21)
	Total Tax expenses	(43.24)	34.28	(38.21)	(36.21)
5	Net profit/ (loss) for the period (3-4)	(135.80)	100.52	49.73	58.01
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	0.66	0.37	(1.39)	(0.58)
	(b) Re-measurement gains on Investments [FVTOCI]	-	-	-	-
	(c) Income Tax Effect	(0.17)	(0.09)	0.35	0.15
	Total Other Comprehensive Income (Net of Tax)	0.50	0.27	(1.04)	(0.44)
7	Total Comprehensive Income for the Period (Net of tax) (5+6)	(135.31)	100.79	48.69	57.57
8	Paid up Equity Share capital(Face value of Rs. 10/- Each)	856.48	856.48	856.48	856.48
9	Other Equity				1877.61
10	Earnings per equity share (EPS)				
	a) Basic Earning Per Share (Rs.)	(1.59)	1.17	0.58	0.68
	b) Diluted Earning Per Share (Rs.)	(1.59)	1.17	0.58	0.68



Managing Director

Place : New Delhi
Date : 09/08/2022

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. trading in agro commodities and allied products and is primarily operating in India and hence considered as a single geographical segment.
- 3 The Company has invested a sum of Rs. 1297.05 Lakhs in M/s Fratelli wine Private Limited which is to be valued at fair value through other comprehensive income in accordance with IND AS 109" Financial Instruments " as specified under section 133of the Act , read with Rule 7 of the Companies (Accounts) Rules, 2014 and the Companies (Indian Accounting Standards) Rule, 2015 . The Company had shown the fair value of entities for the year ended 31st March 2022 . Since the Company is dependent upon external sources arranged by the investee Company , the management has continued to use the fair value as at 31st March 2022 for the current financial year also. In view of the circumstance and complexities involved in fair valuation of the investee company, the management has adopted the policy of obtaining the fair value once in 3 years and has relied upon the certificate given by the investee company . The auditors have included an Emphasis of matter paragraph on the same in their report on standalone financial results.
- 4 Corresponding figures of previous year /quarters has been re-grouped/ re-classified wherever necessary.
- 5 The Figure of the quarter ended March 31, 2022 are the balancing figures between audited figures in respect of the full financial year up to March 31, 2022 and the unaudited published year -to-date figures up December 31, 2021 being the date of the end of the third quarter of the financial year which were subjected to limited review
- 6 The audited standalone financial results of the Company for the quarter and year ended 30th, June 2022 have been reviewed by the Audit committee and approved by the Board of Directors at its meeting held on 9th, August 2022. The Statutory auditors have expressed an unmodified opinion on these standalone financial results.

Place: New Delhi
Date: 09/08/2022



TINNA TRADE LIMITED
Managing Director