



## The Tinsplate Company of India Limited

April 12, 2022

The Secretary, Listing Department  
B S E Limited,  
Phiroze Jeejeebhoy Towers,  
Dalal Street, Mumbai 400001  
Maharashtra, India  
Scrip Code: 504966

The Manager, Listing Department  
National Stock Exchange of India Limited  
Exchange Plaza, 5<sup>th</sup> Floor, Plot No. C/1  
G Block, Bandra-Kurla Complex, Bandra (E)  
Mumbai – 400051, Maharashtra, India  
Scrip Code: TINPLATE

Dear Madam / Sir(s),

### **Outcome of Board Meeting**

This has reference to our letter dated April 4, 2022.

The Board of Directors ('the Board') of The Tinsplate Company of India Limited ('the Company') at its meeting held today, i.e. April 12, 2022, *inter alia*, transacted the following business:

#### **a. Financial Results**

Approved the Audited Financial Results of the Company for the quarter and financial year ended March 31, 2022.

Price Waterhouse & Co, Chartered Accountants LLP, the Statutory Auditors of the Company have issued Auditors' Report with an unmodified opinion on the Financial Results of the Company for the Financial Year ended March 31, 2022.

A copy of the said results together with the Auditors' Report for the quarter and financial year ended March 31, 2022 are enclosed herewith. These are also being made available on the website of the Company [www.tatatinplate.com](http://www.tatatinplate.com).

#### **b. Dividend**

Recommended a dividend of ₹ 4 /- per Equity Share of face value ₹10/- each (40%) to the shareholders of the Company for the Financial Year ended March 31, 2022. The dividend recommended by the Board of the Company is subject to the approval of the shareholders at the ensuing Annual General Meeting (AGM) of the Company and will be paid post the AGM.



## The Tinsplate Company of India Limited

### c) Re-appointment of Statutory Auditors

Based on the recommendation of the Audit Committee the Board recommended the re-appointment of Price Waterhouse & Co. Chartered Accountants LLP (Firm Registration No. 304026E/E-300009) as Statutory Auditors of the Company for a second term to hold office for a period of 5 (five) consecutive years from the conclusion of the 103<sup>rd</sup> Annual General Meeting of the Company to be held in the year 2022 till the conclusion of the of the 108<sup>th</sup> Annual General Meeting to be held in the year 2027, subject to the approval of the shareholders of the Company.

The Board meeting commenced at 10:30 a.m. (IST) and concluded at 2:15 p.m. (IST). This disclosure is being submitted pursuant to Regulations 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

This is for your information and record.

Thanking You.

Yours faithfully,

THE TINPLATE COMPANY OF INDIA LIMITED

(KAUSHIK SEAL)  
COMPANY SECRETARY

Encl.

# Price Waterhouse & Co Chartered Accountants LLP

## INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of The Tinplate Company of India Limited

### Report on the Audit of Financial Results

#### Opinion

1. We have audited the annual financial results of The Tinplate Company of India Limited (hereinafter referred to as the 'Company') for the year ended March 31, 2022 and the statement of assets and liabilities and the statement of cash flows as at and for the year ended on that date, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, ('Listing Regulations').
2. In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial results:
  - (i) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
  - (ii) give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards prescribed under Section 133 of the Companies Act, 2013 (the "Act") and other accounting principles generally accepted in India, of net profit and other comprehensive income and other financial information of the Company for the year ended March 31, 2022 and the statement of assets and liabilities and the statement of cash flows as at and for the year ended on that date.

#### Basis for Opinion

3. We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act and other applicable authoritative pronouncements issued by the Institute of Chartered Accountants of India. Our responsibilities under those Standards are further described in the 'Auditor's Responsibilities for the Audit of the Financial Results' 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 together with the ethical requirements that are relevant to our audit of the financial statements 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. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

#### Board of Directors' Responsibilities for the Financial Results

4. These financial results have been prepared on the basis of the annual financial statements. The Company's Board of Directors are responsible for the preparation and presentation of these financial results that give a true and fair view of the net profit and other comprehensive income and other financial information of the Company and the statement of assets and liabilities and the statement of cash flows in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Board of Directors of the Company are responsible for 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 the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the financial results by the Directors of the Company, as aforesaid.



Price Waterhouse & Co Chartered Accountants LLP, Plot No. 56 & 57, Block DN, Sector V, Salt Lake  
Kolkata - 700 091, India

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Registered office and Head office: Plot No. 56 & 57, Block DN, Sector-V, Salt Lake, Kolkata - 700 091

Price Waterhouse & Co. (a Partnership Firm) converted into Price Waterhouse & Co Chartered Accountants LLP (a Limited Liability Partnership with LLP identity no: LLPIN AAC-4362) with effect from July 7, 2014. Post its conversion to Price Waterhouse & Co Chartered Accountants LLP, its ICAI registration number is 304026E/E300009 [ICAI registration number before conversion was 304026E]

# Price Waterhouse & Co Chartered Accountants LLP

## INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of The Tinplate Company of India Limited  
Report on the Financial Results

5. In preparing the financial results, the Board of Directors of the Company are responsible for assessing the ability of the Company 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.

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

### Auditor's Responsibilities for the Audit of the Financial Results

7. Our objectives are to obtain reasonable assurance about whether the financial results 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 financial results.

8. 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 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. 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 with reference to financial statements in place and the operating effectiveness of such controls. (Refer paragraph 11 below)
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- 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 ability of the Company 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 financial results 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 financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

9. We communicate with those charged with governance of the Company 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.



2/2023

# Price Waterhouse & Co Chartered Accountants LLP

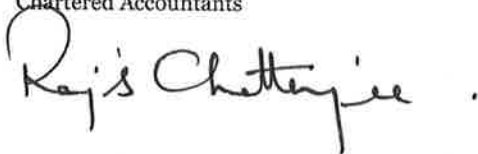
## INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of The Tinplate Company of India Limited  
Report on the Financial Results

### Other Matters

10. The Financial Results include the results for the quarter ended March 31, 2022 being the balancing figures between the audited figures in respect of the full financial year and the published audited year to date figures up to the third quarter of the current financial year. The figures for the quarter ended March 31, 2022 are neither subject to limited review nor audited by us.
11. The annual financial results dealt with by this report has been prepared for the express purpose of filing with stock exchange. These results are based on and should be read with the audited financial statements of the Company for the year ended March 31, 2022 on which we issued an unmodified audit opinion vide our report dated April 12, 2022.

For Price Waterhouse & Co Chartered Accountants LLP  
Firm Registration Number: 304026E/E-300009  
Chartered Accountants



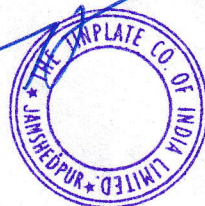
Rajib Chatterjee  
Partner  
Membership Number: 057134  
UDIN: 22057134AGVZAI9304

Gurugram  
April 12, 2022

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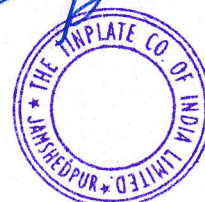
<p align="center"><b>THE TINPLATE COMPANY OF INDIA LIMITED</b>  <b>CIN : L28112WB1920PLC003606</b>  <b>REGD. OFFICE : 4, Bankshall Street, Kolkata 700 001, WORKS : Golmuri, Jamshedpur 831 003</b>  <b>Tel (033) 2243 5401 / Fax (033) 2230 4170. Email : company.secretariat@tatatinplate.com. Website : www.tatatinplate.com.</b></p>					
Rs. in Lakhs					
STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2022					
PARTICULARS	QUARTER ENDED			YEAR ENDED	
	31.03.2022 (Audited)	31.12.2021 (Audited)	31.03.2021 (Audited)	31.03.2022 (Audited)	31.03.2021 (Audited)
<b>1 Revenue from Operations</b>					
(a) Sale of products	1,10,607.99	1,06,584.02	69,479.09	3,86,148.40	2,10,467.08
(b) Other operating revenue	12,079.86	11,366.83	6,018.90	38,802.39	17,669.70
<b>Revenue from Operations</b>	<b>1,22,687.85</b>	<b>1,17,950.85</b>	<b>75,497.99</b>	<b>4,24,950.79</b>	<b>2,28,136.78</b>
<b>2 Other Income</b>	<b>1,147.72</b>	<b>1,034.59</b>	<b>788.38</b>	<b>4,003.13</b>	<b>2,457.01</b>
<b>3 Total Income (1+2)</b>	<b>1,23,835.57</b>	<b>1,18,985.44</b>	<b>76,286.37</b>	<b>4,28,953.92</b>	<b>2,30,593.79</b>
<b>4 Expenses:</b>					
(a) Cost of materials consumed	75,693.75	81,102.23	53,338.11	3,01,118.67	1,50,859.97
(b) (Increase)/ Decrease in inventories of finished goods, work-in-progress and scrap	9,336.34	951.70	(2,626.92)	(6,512.93)	5,340.33
(c) Employee benefits expense	3,962.73	3,511.14	3,455.93	14,552.02	12,787.39
(d) Finance costs	170.77	197.61	305.74	820.07	775.59
(e) Consumption of stores and spare parts	1,771.28	1,456.67	1,551.24	6,322.49	5,329.27
(f) Consumption of packing materials	1,469.39	1,507.96	1,042.92	5,579.59	3,425.39
(g) Power and fuel	4,719.18	4,459.36	3,618.73	16,695.93	12,830.17
(h) Depreciation and amortisation expense	1,615.29	1,480.10	1,546.48	6,080.24	6,166.04
(i) Other expenses	9,883.56	11,616.78	6,605.80	37,179.34	19,888.39
<b>Total Expenses</b>	<b>1,08,622.29</b>	<b>1,06,283.55</b>	<b>68,838.03</b>	<b>3,81,835.42</b>	<b>2,17,402.54</b>
<b>5 Profit before taxes (3-4)</b>	<b>15,213.28</b>	<b>12,701.89</b>	<b>7,448.34</b>	<b>47,118.50</b>	<b>13,191.25</b>
<b>6 Tax Expenses</b>					
Current tax on profit for the period/ year	3,784.23	3,002.55	1,915.56	11,867.25	3,812.61
Current tax relating to earlier years	(56.84)	-	7.07	(56.84)	7.07
Deferred tax charge/ (credit)	44.10	205.06	(89.88)	16.75	(443.32)
<b>Total tax expenses</b>	<b>3,771.49</b>	<b>3,207.61</b>	<b>1,832.75</b>	<b>11,827.16</b>	<b>3,376.36</b>
<b>7 Profit for the period/ year (5-6)</b>	<b>11,441.79</b>	<b>9,494.28</b>	<b>5,615.59</b>	<b>35,291.34</b>	<b>9,814.89</b>
<b>8 Other comprehensive income</b>					
Items that will not be reclassified to profit or loss	(468.80)	28.06	(113.60)	(949.45)	(80.80)
Income tax relating to these items	117.99	(7.06)	(40.46)	238.96	(152.41)
<b>Total other comprehensive income/ (loss), net of tax</b>	<b>(350.81)</b>	<b>21.00</b>	<b>(154.06)</b>	<b>(710.49)</b>	<b>(233.21)</b>
<b>9 Total comprehensive income for the period/ year (7+8)</b>	<b>11,090.98</b>	<b>9,515.28</b>	<b>5,461.53</b>	<b>34,580.85</b>	<b>9,581.68</b>
<b>10 Paid up equity share capital (Face value of equity share is Rs. 10/- each)</b>	<b>10,479.80</b>	<b>10,479.80</b>	<b>10,479.80</b>	<b>10,479.80</b>	<b>10,479.80</b>
<b>11 Other equity</b>				<b>1,06,617.18</b>	<b>74,129.68</b>
<b>12 (i) Earnings per equity share (not annualised - in Rupees)</b>					
(a) Basic	10.93	9.07	5.37	33.72	9.38
(b) Diluted	10.93	9.07	5.37	33.72	9.38



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Tel (033) 2243 5401 / Fax (033) 2230 4170. Email : company.secretariat@tatatinplate.com. Website : www.tatatinplate.com.		
Rs. in Lakhs		
STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST MARCH, 2022		
Particulars	As at 31.03.2022 (Audited)	As at 31.03.2021 (Audited)
<b>I. ASSETS</b>		
<b>Non-current Assets</b>		
(a) Property, Plant And Equipment	53,911.70	53,027.75
(b) Right-of-Use Assets	1,211.94	1,364.02
(c) Capital Work-in-progress	5,446.65	1,535.95
(d) Intangible Assets	426.81	107.44
(e) Financial Assets		
i) Investments	0.33	0.33
ii) Loans	3.00	2.40
iii) Other Financial Assets	341.07	3,759.92
(f) Non Current Tax Assets (net)	2,147.94	1,726.77
(g) Other Non Current Assets	531.20	1,334.13
<b>Sub-total - Non Current Assets</b>	<b>64,020.64</b>	<b>62,858.71</b>
<b>Current Assets</b>		
(a) Inventories	42,815.51	26,907.65
(b) Financial Assets		
(i) Investments	21,345.00	7,218.85
(ii) Trade Receivables	5,291.12	7,559.60
(iii) Cash and Cash Equivalents	14,177.67	9,201.61
(iv) Bank balances other than (iii) above	32,090.30	12,630.89
(v) Loans	9.57	5.90
(vi) Other Financial Assets	751.55	319.27
(c) Other Current Assets	17,574.60	8,866.41
<b>Sub-total - Current Assets</b>	<b>1,34,055.32</b>	<b>72,710.18</b>
<b>TOTAL ASSETS</b>	<b>1,98,075.96</b>	<b>1,35,568.89</b>
<b>II. EQUITY AND LIABILITIES</b>		
<b>EQUITY</b>		
(a) Equity Share Capital	10,479.80	10,479.80
(b) Other Equity	1,06,617.18	74,129.68
<b>Total Equity</b>	<b>1,17,096.98</b>	<b>84,609.48</b>
<b>Liabilities</b>		
<b>Non-current Liabilities</b>		
(a) Financial Liabilities		
i) Lease Liabilities	1,026.25	1,176.48
(b) Provisions	8,853.18	8,020.27
(c) Deferred Tax Liabilities (net)	3,797.71	3,617.93
<b>Sub-total - Non Current Liabilities</b>	<b>13,677.14</b>	<b>12,814.68</b>
<b>Current liabilities</b>		
(a) Financial Liabilities		
i) Lease Liabilities	157.80	161.83
ii) Trade Payables		
a) total outstanding dues of micro and small enterprises	348.80	126.27
b) total outstanding dues of creditors other than micro and small enterprises	39,879.61	23,908.81
iii) Other Financial Liabilities	4,381.10	1,611.35
(b) Contract Liabilities	9,735.46	1,378.74
(c) Provisions	1,421.02	1,886.26
(d) Current Tax Liabilities (Net)	985.91	1,836.47
(e) Other Current Liabilities	10,392.14	7,235.00
<b>Sub-total - Current Liabilities</b>	<b>67,301.84</b>	<b>38,144.73</b>
<b>Total Liabilities</b>	<b>80,978.98</b>	<b>50,959.41</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>1,98,075.96</b>	<b>1,35,568.89</b>





<p align="center"><b>THE TINPLATE COMPANY OF INDIA LIMITED</b>  <b>CIN : L28112WB1920PLC003606</b>  <b>REGD. OFFICE : 4, Bankshall Street, Kolkata 700 001, WORKS : Golmuri, Jamshedpur 831 003</b>  <b>Tel (033) 2243 5401 / Fax (033) 2230 4170. Email : company.secretariat@tatatinplate.com.</b>  <b>Website : www.tatatinplate.com.</b></p>		
Rs. in Lakhs		
STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31ST MARCH, 2022		
PARTICULARS	YEAR ENDED	
	31.03.2022 (Audited)	31.03.2021 (Audited)
<b>A. Cash Flows from Operating Activities:</b>		
Profit before tax	47,118.50	13,191.25
Adjustments for:		
Depreciation and Amortisation Expense	6,080.24	6,166.04
Loss on disposal of Property, Plant & Equipment (net)	7.71	6.52
Interest Income on financial assets carried at amortised cost	(1,442.61)	(730.53)
Profit on Sale of Investments classified as fair value through profit or loss	(282.16)	(150.32)
Gain on fair valuation of investments classified as fair value through profit or loss	(16.59)	(5.01)
Finance Costs	820.07	775.59
Advances written back	(12.57)	-
Allowance for Expected credit loss and Other Assets	(27.95)	41.49
Capital Work in Progress Written Off	-	14.37
Bad Debts	-	89.76
Loss on discard of property, plant and equipments	115.01	27.63
Mark to Market Loss/ (Gain) on Forward Contracts	(33.46)	248.27
Provision/ Liability No Longer Required Written Back	(181.93)	(222.52)
Foreign Exchange Differences (net)	22.49	(273.65)
Other Non Cash Items	(39.07)	62.38
<b>Operating Profit before changes in Operating Assets and Liabilities</b>	<b>52,127.68</b>	<b>19,241.27</b>
Adjustments for (increase)/ decrease in Operating Assets		
Inventories	(15,868.79)	5,307.69
Trade Receivables	2,308.60	(608.59)
Non-current/ current financial and non-financial assets	(8,777.07)	(2,417.83)
Adjustments for increase/ (decrease) in operating liabilities		
Trade Payables	16,274.97	4,293.26
Non-current/ current financial and non-financial liabilities	12,589.05	3,491.90
Non-current/ current provisions	(581.78)	(164.79)
<b>Cash Generated from Operations</b>	<b>58,072.66</b>	<b>29,142.91</b>
Income Taxes Paid	(12,685.16)	(3,894.68)
<b>Net Cash Flow from Operating Activities</b>	<b>45,387.50</b>	<b>25,248.23</b>
<b>B. Cash Flows from Investing Activities:</b>		
Payment for acquisition of Property, Plant and Equipment, Capital Work in Progress and Intangible Assets	(8,559.13)	(3,087.50)
Proceeds from sale of Property, Plant and Equipment	5.48	128.53
Payment for purchase of Current Investments	(2,28,607.56)	(1,31,502.64)
Proceeds from sale of Current Investments	2,14,780.16	1,33,748.43
Fixed Deposits Placed (net)	(16,045.35)	(15,983.00)
Interest Income Received	1,083.84	489.70
<b>Net Cash Flow used in Investing Activities</b>	<b>(37,342.56)</b>	<b>(16,206.48)</b>
<b>C. Cash Flows from Financing Activities:</b>		
Finance Costs Paid	(706.42)	(432.59)
Payment of Lease liabilities (including interest thereon)	(269.11)	(307.42)
Dividend Paid	(2,093.35)	(1,046.68)
<b>Net Cash Flow used in Financing Activities</b>	<b>(3,068.88)</b>	<b>(1,786.69)</b>
<b>Net increase in Cash and Cash Equivalents</b>	<b>4,976.06</b>	<b>7,255.06</b>
<b>Cash and Cash Equivalents as at the beginning of the year</b>	<b>9,201.61</b>	<b>1,946.55</b>
<b>Cash and Cash Equivalents as at the end of the year</b>	<b>14,177.67</b>	<b>9,201.61</b>





**THE TINPLATE COMPANY OF INDIA LIMITED**

**CIN : L28112WB1920PLC003606**

**REGD. OFFICE : 4, Bankshall Street, Kolkata 700 001, WORKS : Golmuri, Jamshedpur 831 003**

**Tel (033) 2243 5401 / Fax (033) 2230 4170. Email : company.secretariat@tatatinplate.com. Website : www.tatatinplate.com.**

- 1 The above audited results have been reviewed and recommended by the Audit Committee and thereafter approved by the Board of Directors of the Company at their respective meetings held on April 12, 2022.
- 2 The Company's operations are predominantly in the manufacture and sale of Electrolytic Tin Mill products. The Company is managed organizationally as a unified entity and according to the management, this is a single segment company as envisaged in Ind AS-108 - Segment Reporting notified under the Companies (Indian Accounting Standards) Rules, 2015.
- 3 The financial results of the Company have been prepared in accordance with the Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015.
- 4 In view of the COVID-19 pandemic, considering the current internal and external factors, the Company has made detailed assessment of its liquidity position/ cash flow for the next one year and of the carrying values of its assets as at March 31, 2022 and has concluded that there are no adjustments required in these financial results. The company continues to monitor the future economic conditions.
- 5 The Board has recommended a dividend of Rs. 4 per Equity Share of Rs. 10 each for the year ended March 31, 2022.
- 6 The results for the quarter ended March 31, 2022 and March 31, 2021 are balancing figures between audited figures in respect of the full financial year and the published audited financial results of nine months ended December 31, 2021 and December 31, 2020 respectively.



**Jamshedpur, April 12, 2022**

**R N Murthy  
Managing Director  
(DIN : 06770611)**

