



**Ghosh & Basu LLP**

Chartered Accountants  
Identification No. AAD-5841

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Kolkata - 700017 ☎ 2287-4041  
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To  
The Board of Directors,  
Tirrihannah Company Limited  
5Kiran Shankar Roy Road  
Kolkata-700001

We have reviewed the accompanying statement of unaudited financial results of M/s Tirrihannah Company Limited for the quarter ended on 30<sup>th</sup> September 2019, which has been initialed by us for identification. This statement is the responsibility of the company's management and has been approved by the Board of Directors in its meeting on 08<sup>th</sup> November 2019. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2400, engagements to review financial statements 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 statements are 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.

Based on our review conducted as above, nothing has come to our notice that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with accounting standards and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of clause 41 of the Listing Agreement including the manner in which it is to be disclosed, or that it contains any material misstatement."

Place : Kolkata

Dated : 14.11.19  
UDIN: 19015711AAAADR1470

For Ghosh & Basu LLP  
Chartered Accountants  
FRN: 304060E/E300013



*Manas Ghosh*  
(Manas Ghosh)

Partner  
015711

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# Tirrihannah Company Limited

(CIN : L65993WB1908PLC001838)

Regd. Off: 5, Kiran Shankar Roy Road, Kolkata - 700 001

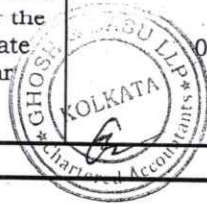
**UNAUDITED FINANCIAL RESULTS FOR THE QUARTER & HALF YEAR ENDED 30TH SEPTEMBER, 2019**

( Amount INR In Lacs, except earning per share data )

SI No.	Particulars	Quarter Ended			Half Year Ended		Financial Year Ended
		30.09.2019	30.06.2019	30.09.2018	30.09.2019	30.09.2018	31.03.2019
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	<b>Income from Operations</b>						
a)	(i) Gross Sales/ income from operations	386.45	249.59	440.07	636.04	747.40	1,147.68
	(ii) Other Operating Income	0.88	1.31	0.45	2.19	0.93	5.35
	<b>Total Revenue from operations (i+ii)</b>	<b>387.33</b>	<b>250.90</b>	<b>440.52</b>	<b>638.23</b>	<b>748.33</b>	<b>1,153.03</b>
b)	<b>Other Income</b>						
	<b>Total Income (a+b)</b>	<b>387.33</b>	<b>250.90</b>	<b>440.52</b>	<b>638.23</b>	<b>748.33</b>	<b>1,153.03</b>
2	<b>Expenses</b>						
	a. Cost of Material Consumed	19.05	36.64	27.18	55.69	50.91	71.92
	b. Power & Fuel	63.85	27.44	-	91.29		182.28
	c. Changes in Inventories of finished goods and work in process.	(85.71)	(62.14)	(55.19)	(147.85)	(34.30)	(8.45)
	d. Employees benefit expenses	144.07	20.67	61.36	164.74	122.73	289.03
	e. Finance cost	7.36	14.99	11.51	22.35	22.05	87.16
	f. Depreciation & Amortisation Expenses	12.68	15.94	20.50	28.62	36.25	56.98
	g. Excise Duty recovered on sales ( Ref Note no. 2)	-	-	-	-	-	-
	h. Other Expenditure	170.26	190.81	232.12	361.07	395.83	702.08
	<b>Total Expenses ( a to h)</b>	<b>331.56</b>	<b>244.35</b>	<b>297.48</b>	<b>575.91</b>	<b>593.45</b>	<b>1,381.00</b>
3	<b>Profit / (Loss) before Exceptional Items (1-2)</b>	<b>55.78</b>	<b>6.55</b>	<b>143.04</b>	<b>62.33</b>	<b>154.88</b>	<b>(227.97)</b>
4	Exceptional items	-	-	-	-	-	-
5	<b>Profit (+) / Loss (-) before tax (3+4)</b>	<b>55.78</b>	<b>6.55</b>	<b>143.04</b>	<b>62.33</b>	<b>154.88</b>	<b>(227.97)</b>
6	Tax expenses						
	a) Current Tax						
	b) Deferred tax						
7	<b>Net Profit (+) / Loss (-) for the period after tax (5-6)</b>	<b>55.78</b>	<b>6.55</b>	<b>143.03</b>	<b>62.33</b>	<b>154.88</b>	<b>(227.97)</b>
8	Other Comprehensive income net of income tax (OCI)						
a)	i) Items that will not be reclassified to Profit and Loss	-	-	-	-	-	-
	ii) Income tax relating to items that will not be reclassified to Profit or Loss	-	-	-	-	-	-
3	i) Items that will be reclassified to Profit and Loss	-	-	-	-	-	-
	ii) Income tax relating to items that will be reclassified to Profit or Loss	-	-	-	-	-	-
	<b>Total Other Comprehensive Income / (Loss) (8A+8B)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



	al comprehensive come for the period (7+8)	55.78	6.55	143.03	62.33	154.88	(227.97)
	Paid-up equity share capital (Face Value of INR 10 each )	318.69	318.69	318.69	318.69	318.69	318.69
11	Reserve excluding Revaluation Reserves as per Balance Sheet of Previous Accounting Year	(1,783.83)	(1,783.83)	(1,555.86)	(1,783.83)	(1,555.86)	(1,783.83)
12	<b>Earning Per Share (EPS)(Before &amp; after Extraordinary Items)</b>						
	a) Basic EPS (Before & after Extraordinary Items) for the period, for the year to date and for the previous year (not to be annualized)	0.18	0.02	(0.07)	1.96	4.86	(7.15)
	b) Diluted EPS (Before & after Extraordinary Items) for the period, for the year to date and for the previous year (not to be annualized)	0.18	0.02	(0.07)	1.96	4.86	(7.15)



**Notes:**

- 1 The above unaudited financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on November 14, 2019 . The Statutory Auditors have carried out a Limited Review of the Results for the Quarter Ended and Half Year Ended September 30,2019.
- 2 Post the applicability of Goods & Service Tax ( GST ) with effect from July 01, 2017, revenue from operations is disclosed net of
- 3 The Company is engaged in only one segment viz. Tea Manufacturing and as such there is no separate reportable segments as per
- 4 Figures for the previous quarter/year has been regrouped and/or reclassified wherever necessary.
- 5 The above results are available on the Company's Notice Board at the Registered Office of the company.

**For and on behalf of the Board of Directors  
For Tirrihannah Company Limited**

**Umesh Kankani**  
Director  
DIN :00652561

14-Nov-19  
Kolkata