



Ghosh & Basu LLP

Chartered Accountants

Identification No. AAD-5841

Dt: 13th November, 2020

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

74A, Park Street, Ground Floor,
Kolkata - 700017 ☎ 2287-4041
E-mail : ghoshbasu77@gmail.com

We have reviewed the accompanying statement of unaudited financial results of M/s Tirrihannah Company Limited for the quarter ended on 30th September 2020, which has been initialled 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 13th November 2020. 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 an analytical procedure applied to financial data and thus provides less assurance than 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: 13.11.2020
UDIN: 20015711AAAAD14841



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

(Manas Ghosh)
Partner
015711

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, 2020

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

SI No.	Particulars	Quarter Ended			Half Year Ended		Financial Year Ended
		30.09.2020	30.06.2020	30.09.2019	30.09.2020	30.09.2019	31.03.2020
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income from Operations						
a)	(i) Gross Sales/ income from operations	984.44	255.71	386.45	1,240.15	636.04	1,191.79
	(ii) Other Operating Income	12.54	1.57	0.88	14.11	2.19	98.48
	Total Revenue from operations (i+ii)	996.98	257.28	387.33	1,254.26	638.23	1,290.27
b)	Other Income						
	Total Income (a+b)	996.98	257.28	387.33	1,254.26	638.23	1,290.27
2	Expenses						
	a. Cost of Material Consumed	32.19	33.68	19.05	65.87	55.69	79.85
	b. Power & Fuel	72.08	36.72	63.85	108.80	91.29	150.58
	c. Changes in Inventories of finished goods and work in process.	(132.99)	11.36	(85.71)	(121.63)	(147.85)	(20.31)
	d. Employees benefit expenses	205.82	30.91	144.07	236.73	164.74	392.74
	e. Finance cost	19.05	0.19	7.36	19.24	22.35	66.73
	f. Depreciation & Amortisation Expenses	9.53	13.42	12.68	22.95	28.62	50.10
	g. Excise Duty recovered on sales (Ref Note no. 2)	-	-	-	-	-	-
	h. Other Expenditure	82.64	204.29	170.26	286.93	361.07	692.56
	Total Expenses (a to h)	288.32	330.57	331.56	618.89	575.91	1,412.57
3	Profit / (Loss) before Exceptional Items (1-2)	708.66	(73.29)	55.77	635.37	62.32	(122.30)
4	Exceptional items	-	-	-	-	-	-
5	Profit (+) / Loss (-) before tax (3+4)	708.66	(73.29)	55.77	635.37	62.32	(122.30)
6	Tax expenses						
	a) Current Tax						
	b) Deferred tax						
7	Net Profit (+) / Loss (-) for the period after tax (5-6)	708.66	(73.29)	55.77	635.37	62.32	(122.30)
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						
B	i) Items that will be reclassified to Profit and Loss						
	ii) Income tax relating to items that will be reclassified to Profit or Loss						
	Total Other Comprehensive Income / (Loss) (8A+8B)						
9	Total comprehensive Income for the period (7+8)	708.66	(73.29)	55.77	635.37	62.32	(122.30)



10	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)	(1,783.63)	(1,783.83)	(1,555.86)	(1,783.83)
12	Earning Per Share (EPS)(Before & after Extraordinary Items)						
	a) Basic EPS (Before & after Extraordinary Items) for the period, for the year to date and for the previous year (not to be annualized)	2.22	(0.23)	0.17	1.96	0.20	(3.84)
	b) Diluted EPS (Before & after Extraordinary Items) for the period, for the year to date and for the previous year (not to be annualized)	2.22	(0.23)	0.17	1.96	0.20	(3.84)

No

- 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 13, 2020 . The Statutory Auditors have carried out a Limited Review of the Results for the Quarter Ended and Half Year Ended September 30,2020.
- Post the applicability of Goods & Service Tax (GST) with effect from July 01, 2017, revenue from operations is disclosed net of
- The Company is engaged in only one segment viz. Tea Manufacturing and as such there is no separate reportable segments as per
- Figures for the previous quarter/year has been regrouped and/or reclassified wherever necessary.
- 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**



13-Nov-20
Kolkata

Umesh Kankani

Umesh Kankani
Director
DIN :00652561

STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER, 2020

INR IN LACS

	Particulars	As at	As at
		30th September, 2020	31st March, 2020
		(Unaudited)	(Audited)
I	ASSETS		
	Non-Current Assets :		
a	Plant, Property and Equipment	1,581.83	1,563.61
b	Capital work-in-progress	-	-
c	Goodwill	-	-
d	Other Intangible Assets	-	-
e	Intangible assets under development	-	-
f	Financial Assets	-	-
	(i) Investments	-	-
	(ii) Other Non-current Loans	-	-
	(iii) Other Financial Assets	-	-
g	Retirement benefit assets	-	-
h	Other Non-current assets	-	-
i	Non-current tax assets	-	-
j	Deferred Tax Assets	-	-
	Sub-total - Non current assets	1,581.83	1,563.61
	Current Assets :		
a	Inventories	234.43	164.37
b	Financial Assets	-	-
	(i) Current Investments	-	-
	(ii) Trade Receivables	178.68	83.79
	(iii) Cash and Bank Balances	52.27	17.73
	(iv) Other Financial Assets	-	-
c	Retirement benefit assets	-	-
d	Other current assets	74.79	99.51
e	Current Tax Assets	-	-
f	Assets held for sale	-	-
	Sub-total - Current Assets	540.17	365.40
	TOTAL ASSETS	2,122.00	1,929.01
II	EQUITY AND LIABILITIES		
	Equity :		
a	Equity Share Capital	318.69	318.69
b	Other Equity	343.31	(365.35)
c	Non controlling interest	-	-
	Sub-total - Equity	662.00	(46.66)
	Non-current liabilities :		
a	Financial Liabilities		
	(i) Long Term Borrowings	800.80	996.15
	(ii) Other Financial Liabilities	-	-
b	Long Term provisions	-	-
c	Retirement benefit Obligations	-	-
d	Other non-current liabilities	-	-
e	Deferred Tax Liabilities	-	-
	Sub-total - Non current Liabilities	800.80	996.15
	Current Liabilities :		
a	Financial Liabilities		
	(i) Short Term borrowings	362.66	405.82
	(ii) Trade Payables	163.05	249.03
	(iii) Other Financial Liabilities	-	-
b	Short Term Provisions	-	-
c	Retirement benefit Obligations	-	-
d	Other Current Liabilities	133.49	324.67
e	Current Tax Liabilities	-	-
	Sub-total - Current Liabilities	659.20	979.52
	TOTAL - EQUITY AND LIABILITIES	2,122.00	1,929.01

Note:

Figures for the previous quarter/year has been regrouped and/or reclassified wherever necessary.

For and on behalf of the Board of Director
For Tirrihannah Company Limited

Umesh Kankani

Umesh Kankani
Director

DIN : 00652561

13-Nov-20
Kolkata