74A, Park Street, Ground Floor, Kolkata - 700017 **2287**-4041

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## LIMITED REVIEW REPORT

To, The Board of Directors TIRRIHANNAH CO LTD

Sub: <u>Limited Review Report on the Unaudited Financial Results for the Quarter ended June</u> 30, 2022

1. We have reviewed the accompanying statement of unaudited Ind AS standalone financial results of **Tirrihannah Company Limited [the Company]** for the Quarter ended June 30, 2022, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

This statement is the responsibility of the Company's Management and has been approved by the Board of Directors & has been prepared on the basis of the related interim financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the companies Act, 2013 read with Rule 3 of Companies (Indian Accounting Standards) Rules, 2015, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. 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) 2410, "Review of Interim Financial Information" 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. We have not performed an audit and accordingly, we do not express an audit opinion.
- 3. Based on our review conducted, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with Applicable Accounting Standards ('Ind AS') specified under section 133 of the Companies Act, 2013 and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Kolkata

Date: 10-08-2022

For Ghosh Basu & LLP Chartered Accountants FRN: 304060F/ F300013

> anas Ghosh, Partner Mem No-015711

UDIN: 22015711AOSBDS4123

## TIRRIHANNAH CO LTD

Regd. Off.: 5 KIRAN SHANKAR ROY ROAD KOLKATA - 700001

CIN: L65993WB1908PLC001838, Phone: 033-22487093,23430875/40056005 Email Id: tirrihannah.co@gmail.com, Website: www.tirrihannah.co.in

Statement of Standalone Unaudited Quarterly Financial Results for the Quarter ended 30th June, 2022

(Rs. In Lakhs)

SI. No	Particulars	Quarter			Year ended
		30.06.2022 31.	31.03.2022	30.06.2021	31.03.2022
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
1	Income			,	
а	Revenue from Operations	271.03	278.86	318.40	2019.63
b	Other Income	4.88	30.2	1.41	97.22
Н	Total (a+b)	275.90	309.06	319.81	2116.86
III	Expenses				
	a) Cost of materials consumed	89.59	101.92	97.21	190.70
	b) Purchase of Stock-in-Trade / Inventory				
	c) (Increase) / decrease in finished goods, work in progress & stock-in-trade	59.73	1.58	(96,92)	-22.78
	d) Employee benefits expense	192.50	198.06	26.00	617.83
	e) Finance Cost	21.72	33.17	2.08	62.14 117.40
	f) Depreciation and amortisation expense	17.68	58.54	96.98	1104.59
	g) Other Expenses	103.22	162.48	96.98	1104.59
IV	Total Expenditure	484.43	555.75	136.35	2069.88
V	Profit/(Loss) before exceptional items and tax (I-IV)	-208.53	-246.69	183.46	46.98
VI	Exceptional Items				
VII	Profit/(loss) after Exceptional Items before Tax (V-VI)				
VIII	Tax Expense - Current				
	- Deferred Tax				
	Total Tax expenses				
ıx	Net Profit/Loss for the period (VII-VIII)	-208.53	-246.69	183.46	46 98
x	Other Comprehensive Income				
	Items that will not be reclassified to profit or loss				
	Total Comprehensive income Net of tax			_	
	·				2
ΧI	Total Comprehensive income for the period (IX+X)	-208.53	-246.69	183.46	46.98
VVIII	Deid in Fruits Chara Copital (Fore Value Re 10)	242.22	246.00	318.69	318.69
XVI	Paid-up Equity Share Capital (Face Value Rs.10/- per share)	318.69	318.69	310.09	318.69
XVII	Earnings Per Share (EPS) (Rs.)			5900000	•
	a) Basic	(6.54)	(7.74)	5.76	1.47
	b) Diluted	(6.54)	(7.74)	5.76	1.47

## Note

- 1) This Statement has been prepared in accordance with the Indian Accounting Standards (Ind AS) as prescribed under section 133 of the Companies Act, 2013 read with Rule 3 of Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) Amendment Rules, 2016.
- 2) The Ind AS Compliant financial results pretaining to quarter ended June 30, 2022 has been subject to limited review. However, the management has exercised necessary due deligence to ensure that the financial results provide a true and fair view of its affairs.

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4) The pevious period figures have been regrouped/rearranged whenever necessary, to comfirm to the current period figures.

By Order of the Board For Tirrihannah Co. Ltd

For Tirrihannah Co. Ltd.

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UMESH KANKEN for Director DIN: 00652561

Place : Kolkata

Date: 10-08-2022

MANAS GHOSH (Partner)

MANAS GHOSH (Partner) Membership No.-015711