

# TARINI ENTERPRISES LIMITED

(CIN: L51101DL2006PLC148967)

Regd. Off:3/14A 1<sup>st</sup> Floor Vijay Nagar, Double Storey, Delhi-110009

Phone No.: 011-32601237 Mobile: 9811024165

E Mail: [tarinenterprisespvtltd@gmail.com](mailto:tarinenterprisespvtltd@gmail.com)

Website: [www.tarinenterprises.in](http://www.tarinenterprises.in)

Date:10.11.2023

To,  
Department of Corporate Services- Compliances  
Metropolitan Stock Exchange of India Ltd  
Building A, Unit NO 205A, 2nd Floor,  
Piramal Agastya Corporate Park,  
LBS Road, Kurla (W),  
Mumbai- 400070, Maharashtra

**Sub: Outcome of Board Meeting held on November 10, 2023**

**Commencement of Board Meeting: 1:30 P.M.**

**Conclusion of Board Meeting: 02:00 P.M.**

**Dear Concern,**

Due to want of quorum the board meeting scheduled on 08.11.2023 was postponed and was held today i.e 10.11.2023.


This is with reference to Regulation 30 (2) of SEBI (Listing Obligations & Disclosure Requirements), Regulations, 2015 and above captioned subject, it is hereby informed that in the Meeting of Board of Directors held on November 10, 2023 at 1.30 P.M. at registered office of the company, following businesses has been transacted ;

1. Approval of the standalone Unaudited Financial Results for the quarter and half year ended 30<sup>th</sup> September, 2023 in accordance with Regulation 33 of SEBI (Listing Obligations & Disclosure Requirements), Regulations, 2015 along with Limited Review Report.
2. Accept resignation of Statutory Auditor.

This is for your kind information and record please.

Thanking You,

For Tarini Enterprises Limited

  
Priyanka Devi  
Company Secretary cum Compliance Officer

**Enclosed:**

1. Quarterly Results
2. Limited Review Report
3. Cash Flow Statement
4. Balance sheet As On 30<sup>th</sup> Sep,2023
5. Resignation Letter of Auditor

Place: Delhi



*V.P. Gupta & Co.*

*Chartered Accountants*

**Limited Review Report**

Review Report to  
The Board of Directors,  
**M/s Tarini Enterprises Limited**

We have reviewed the accompanying statement of unaudited financial results of **M/s Tarini Enterprises Limited** for the quarter ended 30th September 2023. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. 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 attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards 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.

**For V.P.GUPTA & CO.**  
**Chartered Accountants**  
**FRN: 000699N**



**CA Ved Prakash Gupta**  
**Partner**  
**M No: 080557**  
**UDIN-23080557BGYZKF2508**  
**Place: Delhi**  
**Dated: 08/11/2023**

*288, Ghalib Apartments, Parwana Road, Pitampura, Delhi 110034, India*

*Ph. :- 91-9313675636 Email:- vpguptaandco@gmail.com*

# TARINI ENTERPRISES LIMITED

CIN: L51101DL2006PLC148967

Regd Office: 3/14A, 1st Floor, Vijaynagar Double Storey, Delhi-110009

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Amount in lakhs

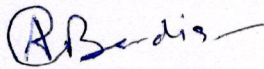
## Statement of Standalone Unaudited Results for the Quarter and Half Year Ended 30.09.2023

S. NO.	Particulars (Refer Notes Below)	3 Months Ended (30/09/2023)	Preceding 3 Months Ended (30/06/2023)	Corresponding 3 Months Ended in the Previous Year (30/09/2022)	Year to date figures for current period ended (30/09/2023)	Year to date figures for the previous year ended (30/09/2022)	Year Ended (31/03/2023)
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	(a) Revenue from Operations	32.95	34.73	86.46	67.68	125.28	335.95
	(b) Other Income			86.46	67.68	125.28	335.95
	<b>Total income from Operations (net)</b>	32.95	34.73	86.46	67.68	125.28	335.95
2	Expenses						
	a. Cost of Material Consumed			102.30	-	102.30	362.30
	b. Purchases of Stock in Trade						
	c. Changes in Inventories of finished goods, work-in-progress and stock-in-trade			(48.80)	-	(48.80)	(199.40)
	d. Finance Cost	0.09	0.08	0.10	0.17	0.20	0.38
	e. Employee benefits expense	7.00	6.80	9.14	13.80	18.16	34.15
	f. Depreciation and Amortisation expense						2.25
	g. Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	5.53	2.65	11.18	8.18	29.95	79.75
	<b>Total Expenses</b>	12.62	9.53	73.91	22.15	101.80	279.43
3	Profit / (Loss) before exceptional items and tax (1-2)	20.32	25.20	12.55	45.52	23.48	56.52
4	Exceptional items	-	-	-	-	-	-
5	Profit / (Loss) before Tax (3 + 4)	20.32	25.20	12.55	45.52	23.48	56.52
6	Tax expense						
	a. Current Tax	5.28	6.55	3.26	11.84	6.10	23.60
	b. Deferred Tax						-0.27
7	Profit / (Loss) for the period	15.04	18.65	9.29	33.69	17.37	33.19
8	Reserve U/s 45IC						
	Profit/Loss After Reserve U/s 45IC (7-8)	15.04	18.65	9.29	33.69	17.37	7.55
9.i	Earnings Per Share (before extraordinary items) (of Rs. 10/- each) (not annualised):						
	(a) Basic	0.45	0.55	0.28	1.00	0.52	0.98
	(b) Diluted	0.45	0.55	0.28	1.00	0.52	0.98
9.ii	Earnings Per Share (after extraordinary items) (of Rs. 10/- each) (not annualised):						
	(a) Basic	0.45	0.55	0.28	1.00	0.52	0.98
	(b) Diluted	0.45	0.55	0.28	1.00	0.52	0.98

Note: Profit / loss from discontinuing operations, if any, included in the above shall be disclosed separately with details thereof.

A company which presents quarterly financial results in accordance with Ind AS 34 Interim Financial Reporting (applicable under Companies (Indian Accounting Standards) Rules, 2015) for the period covered by its first Ind AS financial statement shall comply with the requirements of paragraph 32 of Ind AS 101 – First time Adoption of Indian Accounting Standard.

For Tarini Enterprises Limited



Abhay Chand Bardia  
Managing Director  
DIN: 00009217

Place: Delhi  
Date: 10/11/2023

# Tarini Enterprises Limited

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## Statement of Assets and Liabilities (Amount in Lakh)

Standalone Statement of Assets and Liabilities Particulars	As at (30/09/2023)	As at (31/03/2023)
<b>À EQUITY AND LIABILITIES</b>		
<b>1 Shareholders' funds</b>		
(a) Share capital	377.30	377.30
(b) Reserves and surplus	4,597.16	4,571.77
(c) Money received against		
<b>Sub-total - Shareholders'</b>	<b>4,974.46</b>	<b>4,949.07</b>
<b>2. Share application money</b>		
<b>3. Minority interest *</b>		
<b>4. Non-current liabilities</b>		
(a) Long-term borrowings	3.69	3.09
(b) Deferred tax liabilities (net)		
(c) Other long-term liabilities		
(d) Long-term provisions		
<b>Sub-total - Non-current</b>	<b>3.69</b>	<b>3.09</b>
<b>5. Current liabilities</b>		
(a) Short-term borrowings		1.16
(b) Trade payables	0.18	0.09
(c) Other current liabilities	0.51	0.80
(d) Short-term provisions	68.56	48.42
<b>Sub-total - Current liabilities</b>	<b>72.93</b>	<b>50.47</b>
<b>TOTAL - EQUITY AND</b>	<b>5,047.39</b>	<b>5,002.63</b>
<b>B ASSETS</b>		
<b>1. Non-current assets</b>		
(a) Fixed assets	78.05	78.05
(b) Goodwill on consolidation		
(c) Non-current investments		
(d) Deferred tax assets (net)	0.39	0.39
(e) Long-term loans and		
(f) Other non-current assets		
<b>Sub-total - Non-current assets</b>	<b>78.45</b>	<b>78.45</b>
<b>2 Current assets</b>		
(a) Current investments		
(b) Inventories	2,049.52	2,049.52
(c) Trade receivables	2.27	2.27
(d) Cash and cash equivalents	19.79	26.87
(e) Short-term loans and	2,821.55	2,774.42
(f) Other current assets	75.82	71.09
<b>Sub-total - Current assets</b>	<b>4,968.95</b>	<b>4,924.18</b>
<b>Total -Assets</b>	<b>5,047.39</b>	<b>5,002.63</b>

\*Applicable in the case of consolidated statement of assets and Liabilities

*A. B. B. B.*

# **Tarini Enterprises Limited**

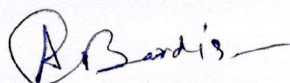
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Particulars	01-04-2023 to 30-9-2023
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>	
Net Profit/(Loss) Before extraordinary items and tax	25.39
Provision for Tax	-
Profit on Sale of Shares	-
Provision for Diminution in the value of Investment	20.14
Direct Tax Paid	45.52
<b>Operating Profit Before Working Capital Changes</b>	-
Adjustment for Trade & other receivables	0.09
Trade Payable	-1.46
Trade & Others Payable	-
Inventories	-4.73
Other Current Assets	39.43
<b>Net Cash from Operating Activities</b>	
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>	-47.13
Cash/bank advances and loans made to other parties	-
Profit on Sale of Shares	-
Sale of Investment	-47.13
<b>Net Cash used in investing activities</b>	
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>	
Loans and Advances	-
Proceeds From Share Premium	-
Proceeds From issue of Preference shares	0.60
Long Term Borrowings	-
Decrease in Long Term Borrowing	-
<b>Net Cash used in financing activities</b>	-7.10
<b>Net Increase in Cash and Cash Equivalents</b>	26.87
Cash and Cash Equivalents at beginning of the year	19.79
Cash and Cash Equivalents at end of the year	

For Tarini Enterprises Limited



Abhay Chand Bardia  
Managing Director  
DIN: 00009217

Place: Delhi

Date: 10/11/2023

**Format of information to be obtained from  
the statutory auditor upon resignation**

1. Name of the listed entity: Tarini Enterprises Limited

2. Details of the statutory auditor:

a. Name: V.P Gupta and Co.

b. Address: 288, Ghalib Apartments, Parwana Road, Pitamapura, Delhi 110034, India

c. Phone number: 9313675636

d. Email: vpguptaandco@gmail.com

3. Details of association with the listed entity:

a. Date on which the statutory auditor was appointed: 30<sup>th</sup> September, 2022

b. Date on which the term of the statutory auditor was scheduled to expire: Conclusion of the AGM to be held for the FY 2025-2026.

c. Prior to resignation, the latest audit report/limited review report submitted by the auditor and date of its submission.

Last Audit Report was submitted on 30<sup>th</sup> May 2023 for the quarter and year ended results of 31<sup>st</sup> March 2023 and last limited review report was submitted on 10<sup>th</sup> November, 2023 for the unaudited quarterly result.

4. Detailed reasons for resignation: as per resignation letter

5. In case of any concerns, efforts made by the auditor prior to resignation (including approaching the Audit Committee/Board of Directors along with the date of communication made to the Audit Committee/Board of Directors): Not applicable

6. In case the information requested by the auditor was not provided, then following shall be disclosed: Not applicable

*a. Whether the inability to obtain sufficient appropriate audit evidence was due to a management-imposed limitation or circumstances beyond the control of the management.*



b. Whether the lack of information would have significant impact on the financial statements/results.

c. Whether the auditor has performed alternative procedures to obtain appropriate evidence for the purposes of audit/limited review as laid down in SA 705 (Revised)

d. Whether the lack of information was prevalent in the previous reported financial statements/results. If yes, on what basis the previous audit/limited review reports were issued.

7. Any other facts relevant to the resignation: not applicable

**Declaration**

1. I hereby confirm that the information given in this letter and its attachments is correct and complete.

2. I hereby confirm that there is no other material reason other than those provided above for my resignation/ resignation of my firm.

**V.P Gupta and Co.**  
**Chartered Accountants**  
**FRN: 000699N**



**Ved Prakash Gupta**  
**Partner**  
**M. No. 080557**

Date: 10.11.2023  
Place: New Delhi



*V.P. Gupta & Co.*

*Chartered Accountants*

**To**  
**The Board of Directors**  
**M/s Tarini Enterprises Limited**  
3/14A 1ST FLOOR, VIJAY NAGAR DOUBLE STOREY,  
DELHI-110009

**Subject: Resignation as Statutory Auditor of the Company**

Dear Sir,

We are tendering herewith our resignation as Statutory Auditor of the Company due to our pre-occupation. So, we request you to accept our resignation with effect from 10/11/2023 and acknowledge the same.

**For V.P.Gupta & Co.**  
Chartered Accountants  
(Registration No.000699N)

**CA Ved Prakash Gupta**  
Partner  
M.No.080557



Date: 10.11.2023  
Place: New Delhi

*288, Ghalib Apartments, Parwana Road, Pitampura, Delhi 110034, India*

*Ph. :- 91-9313675636 Email:- vpguptaandco@gmail.com*