

# 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)

---

To,

Dated: 30.06.2021

Department of Corporate Services- Compliances  
Metropolitan Stock Exchange of India Ltd  
205(A), 2nd floor,  
Piramal Agastya Corporate Park,  
Kamani Junction, LBS Road,  
Kurla (West), Mumbai – 400070

**Sub: Outcome of Board Meeting held on June 30, 2021**

Commencement of Board Meeting: 03:00 P.M.

Conclusion of Board Meeting: 04:30 P.M.

Dear Sir,

This is reference to Regulation 30(2) of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and above captioned subject, it is hereby informed that in the meeting of Board of Directors held on Wednesday, June 30, 2021 at 03:00 P.M. at registered office of the Company following business has been transacted;

1. Approved the Audited Financial Results (Standalone) of the Company for the quarter and year ended the March 31, 2021 in accordance with Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

You are requested to take the same on your record.

Thanking you

**For Tarini Enterprises Limited**



*Tapasya Jain*  
**Tapasya Jain**  
**Company Secretary & Compliance Officer**  
**Place: New Delhi**



**V.P. Gupta & Co.**

*Chartered Accountants*

Auditor's Report on Quarterly Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

**TO THE BOARD OF DIRECTORS OF  
TARINI ENTERPRISES LIMITED**



We have audited the quarterly financial results of Tarini Enterprises Limited (Name of the company) for the quarter ended 31 March 2021 (date of the quarter end) and the year to date results for the period 01.04.2020 to 31.03.2021, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. These quarterly financial results as well as the year to date financial results have been prepared on the basis of the interim financial statements, which are the responsibility of the company's management. Our responsibility is to express an opinion on these financial results based on our audit of such interim financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 (Ind AS 34) for Interim Financial Reporting, prescribed, under Section 133 of the Companies Act, 2013 read with relevant rules issued there under; or by the Institute of Chartered Accountants of India, as applicable and other accounting principles generally accepted in India.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.

In our opinion and to the best of our information and according to the explanations given to us these quarterly financial results as well as the year to date results:

- i. are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and
- ii. give a true and fair view of the net profit/ loss and other financial information for the quarter ended 31.03.2021 (date of the quarter end) as well as the year to date results for the period from 01.4.2020 to 31.03.2021.

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

  
  
CA V.P. Gupta  
Partner  
M.No.080557  
UDIN - 21080557AAAACB4536  
Place: Delhi  
Date: 30<sup>th</sup> June 2021

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

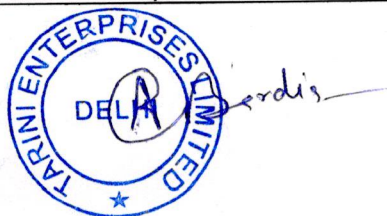
Ph. :- 91-11-27020321, 9313675636 Email:- tax@vpguptaandco.com



**TARINI ENTERPRISES LIMITED**  
**3/14A, VIJAY NAGAR, DELHI, DELHI-110009**  
**CIN : L51101DL2006PLC148967**  
**CASH FLOW STATEMENT FOR THE YEAR ENDED 31/03/2021**

In Lakhs

Particular	31/03/2021	31/03/2020
<b>Cash Flows from Operating Activities</b>		
Net Profit Before Tax and Extra Ordinary Items	25.998	37.043
<b>Adjustment For</b>		
Depreciation		
Foreign Exchange		
Gain or loss of Sale of Fixed assets		
Gain or loss of Investment		
Finance Cost		
Dividend Income		
Other adjustment of non cash Item	-0.3233	0.128
Other adjustment to reconcile Profit		
<b>Total Adjustment to Profit/Loss (A)</b>	<b>-0.3233</b>	<b>0.128</b>
<b>Adjustment For working Capital Change</b>		
Adjustment for Increase/Decrease in Inventories	83.618	-70.278
Adjustment for Increase/Decrease in Trade Receivables	0.4996	-0.601
Adjustment for Increase/Decrease in Other Current Assets	-142.474	-51.689
Adjustment for Increase/Decrease in Trade Payable	-51.948	67.415
Adjustment for Increase/Decrease in other current Liabilities	-1.072	-29.642
Adjustment for Provisions	0.00	0.00
<b>Total Adjustment For Working Capital (B)</b>	<b>-111.376</b>	<b>-84.796</b>
<b>Total Adjustment to reconcile profit (A+B)</b>	<b>-111.700</b>	<b>-84.668</b>
<b>Net Cash flow from (Used in ) operation</b>	<b>-85.701</b>	<b>-47.624</b>
Dividend Received		
Interest received		
Interest Paid		
Income Tax Paid/ Refund	-9.933	-14.702
<b>Net Cash flow from (Used in ) operation before Extra Ordinary Items</b>	<b>-95.634</b>	<b>-62.326</b>
Proceeds from Extra Ordinary Items		
Payment for Extra Ordinary Item		
<b>Net Cash flow From operating Activities</b>	<b>-95.634</b>	<b>-62.326</b>
<b>Cash Flows from Investing Activities</b>		
Proceeds From fixed Assets		
Proceeds from Investment or Equity Instruments	51.640	0.00
Purchase of Fixed Assets		
Purchase Of Investments or Equity Instruments		
Interest received		
Dividend Received		
Cash Receipt from Sale of Interest in Joint Venture		
Cash Payment to acquire Interest in Joint Venture		
Cash flow from loosing Control of subsidiaries		
Cash Payment for acquiring Control of subsidiaries		
Proceeds from Govt. Grant		
Other Inflow/Outflow Of Cash		
<b>Net Cash flow from (Used in ) in Investing Activities before Extra Ordinary Items</b>	<b>51.640</b>	<b>0.00</b>
Proceeds from Extra Ordinary Items		
Payment for Extra Ordinary Item		
<b>Net Cash flow from (Used in ) in Investing Activities</b>	<b>51.640</b>	<b>0.00</b>
<b>Cash Flows from Financial Activities</b>		
Proceeds From Issuing Shares		
Proceeds from Issuing Debenture /Bonds/Notes		
Redemption of Preference Share	0.00	0.00
Redemption of Debenture		
Proceeds from other Equity Instruments		
Proceeds From Borrowing		
Repayment Of Borrowing		
Dividend Paid		
Interest Paid		
Income Tax Paid/Refund		
<b>Net Cash flow from (Used in ) in Financial Activities before Extra Ordinary Items</b>	<b>0.00</b>	<b>0.00</b>
Proceeds from Extra Ordinary Items		
Payment for Extra Ordinary Item		
<b>Net Cash flow from (Used in ) in Financial Activities</b>	<b>0.00</b>	<b>0.00</b>
<b>Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes</b>	<b>-43.994</b>	<b>-62.326</b>
Effect of exchange rate change on cash and cash equivalents		
	-43.994	-62.326
<b>Net increase (decrease) in cash and cash equivalents</b>	<b>73.136</b>	<b>135.463</b>
Cash and cash equivalents at beginning of period		
<b>Cash and cash equivalents at end of period</b>	<b>29.142</b>	<b>73.136</b>





# TARINI ENTERPRISES LIMITED

CIN: L51101DL2006PLC148967

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

Ph.011-27132054, Website: www.tarinienterprises.in, E Mail: tarinienterprisespvtltd@gmail.com, info@tarinienterprises.in

Amount in lakhs

## Statement of Standalone audited Results for the Quarter and Half Year Ended 31.03.2021

S. NO.	Particulars  (Refer Notes Below)	3 Months Ended (31/03/21)	Preceding 3 Months Ended (31/12/20)	Corresponding 3 Months Ended in the Previous Year (31/03/20)	Current Year Ended (31/03/21)	Previous Year Ended (31/03/20)
		Audited	Unaudited	Audited	Audited	Audited
1	(a) Revenue from Operations	151.00	48.20	122.76	315.76	306.45
	(b) Other Income					
	<b>Total income from Operations (net)</b>	<b>151.00</b>	<b>48.20</b>	<b>122.76</b>	<b>315.76</b>	<b>306.45</b>
2	Expenses					
	a. Cost of Material Consumed					
	b. Purchases of Stock in Trade	76.98	-	28.46	82.81	143.51
	c. Changes in Inventories of finished goods, work-in-progress and stock-in-trade	88.50	0.14	43.73	83.62	(70.28)
	d. Finance Cost					
	e. Employee benefits expense	13.82	4.34	4.85	27.11	23.39
	f. Depreciation and Amortisation expense					
	g. Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	82.79	4.92	129.27	96.23	172.78
	<b>Total Expenses</b>	<b>262.09</b>	<b>9.40</b>	<b>206.30</b>	<b>289.77</b>	<b>269.40</b>
3	Profit / (Loss) before exceptional items and tax (1-2)	(111.10)	38.80	(83.55)	26.00	37.04
4	Exceptional items	-	-	-	-	-
5	Profit / (Loss) before Tax (3 + 4)	(111.10)	38.80	(83.55)	26.00	37.04
6	Tax expense					
	a. Current Tax	0.00	10.09	0.00	6.46	9.93
	b. Deferred Tax					
7	Profit / (Loss) for the period	-111.10	28.71	-83.55	19.54	27.11
8	Reserve U/s 45IC				3.91	5.42
	Profit/Loss After Reserve U/s 45IC (7-8)				15.63	21.69
9.i	Earnings Per Share (before extraordinary items) (of Rs. 10/- each) (not annualised):					
	(a) Basic	(3.29)	0.85	(2.48)	0.46	0.64
	(b) Diluted	(3.29)	0.85	(2.48)	0.46	0.64
9.ii	Earnings Per Share (after extraordinary items) (of Rs. 10/- each) (not annualised):					
	(a) Basic	(3.29)	0.85	(2.48)	0.46	0.64
	(b) Diluted	(3.29)	0.85	(2.48)	0.46	0.64

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: 30/06/2021

# **Tarini Enterprises Limited**

**CIN: L51101DL2006PLC148967**

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

**Ph.011-27132054, Website: [www.tarinenterprises.in](http://www.tarinenterprises.in),**

**E Mail: [tarinenterprisespvttd@gmail.com](mailto:tarinenterprisespvttd@gmail.com), [info@tarinenterprises.in](mailto:info@tarinenterprises.in)**

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

Standalone Statement of Assets and Liabilities Particulars	As at (30/09/2021)	As at (31/03/2020)
<b>A EQUITY AND LIABILITIES</b>		
<b>1 Shareholders' funds</b>		
(a) Share capital	377.30	377.30
(b) Reserves and surplus	4,516.77	4,497.23
(c) Money received against share		
<b>Sub-total - Shareholders' funds</b>	<b>4,894.06</b>	<b>4,874.53</b>
<b>2. Share application money</b>		
<b>3. Minority interest *</b>		
<b>4. Non-current liabilities</b>		
(a) Long-term borrowings		
(b) Deferred tax liabilities (net)		
(c) Other long-term liabilities		
(d) Long-term provisions		
<b>Sub-total - Non-current liabilities</b>		
<b>5. Current liabilities</b>		
(a) Short-term borrowings		
(b) Trade payables		
(c) Other current liabilities	17.46	80.41
(d) Short-term provisions	32.96	26.82
<b>Sub-total - Current liabilities</b>	<b>50.42</b>	<b>107.23</b>
<b>TOTAL - EQUITY AND</b>	<b>4,944.49</b>	<b>4,981.76</b>
<b>B ASSETS</b>		
<b>1. Non-current assets</b>		
(a) Fixed assets	72.98	72.98
(b) Goodwill on consolidation *		
(c) Non-current investments		
(d) Deferred tax assets (net)		
(e) Long-term loans and advances		
(f) Other non-current assets	-	51.64
<b>Sub-total - Non-current assets</b>	<b>72.98</b>	<b>124.62</b>
<b>2 Current assets</b>		
(a) Current investments		
(b) Inventories	1,305.69	1,389.31
(c) Trade receivables	1.93	2.43
(d) Cash and cash equivalents	29.14	73.13
(e) Short-term loans and advances	3,480.45	3,342.81
(f) Other current assets	54.30	49.46
<b>Sub-total - Current assets</b>	<b>4,871.51</b>	<b>4,857.14</b>
<b>Total -Assets</b>	<b>4,944.49</b>	<b>4,981.76</b>

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

