

Date: 14.11.2024

To,
BSE Limited
Department of Corporate Filings,
Phiroze Jeejeebhoy Towers, Dalal Street,
Mumbai - 400 001

To,
The Calcutta Stock Exchange Limited
7 Lyons Range
Kolkata-700001

Sub: Submission of following documents for the quarter and half year ended 30th September, 2024 pursuant to SEBI (LODR) Regulations, 2015

Ref: Thirani Projects Limited
(BSE Scrip Code: 538464 and CSE Scrip Code: 030078)

Dear Sir / Madam,

With reference to above, please find enclosed herewith the following documents in compliance with SEBI (LODR) Regulations, 2015:

1. **Approved Un-audited Standalone Financial Results** for the quarter and half year ended 30th September, 2024 as required under Regulation 33 of the SEBI (LODR) Regulation, 2015.
2. **Limited Review Report** by the Statutory Auditors on Un-audited Standalone Financial Results for the quarter and half year ended on 30th September, 2024 as required under Regulation 33 of the SEBI (LODR) Regulation, 2015.

The Board Meeting commenced at 5:30 PM and concluded at 8:15 PM.

This is for your kind perusal and please acknowledges the same.

Thanking You.

Yours Faithfully,

For Thirani Projects Limited

Pradeep Kumar Daga
Director
DIN: 00080515

Encl: As above



R. K. KANKARIA & CO.

Chartered Accountants

12B, ANANDILAL PODDAR SARANI,

7th FLOOR, KOLKATA - 700071.

Phone: 2242-5812, 9836121421 (O)

E-mail: rajesh.kankaria@gmail.com

Auditor's Report on Standalone Quarterly Financial Results of the M/s THIRANI PROJECTS LIMITED pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To

The Board of Directors of

M/s. THIRANI PROJECTS LIMITED

1. We have reviewed the accompanying statement of Unaudited Financial Results of **THIRANI PROJECTS LIMITED** for the quarter ended September 30, 2024, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015 as amended.
2. This statement which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India (ICAI). A review of interim financial reporting consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act, 2013 and thus provide less assurance than an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards and other accounting policies generally accepted in India, has not disclosed the Information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For R. K. KANKARIA & CO

Chartered Accountants

Firm Registration No. 321093E

SHREYANSH KOTHARI

Partner

Membership No. 313042



Place: Kolkata

Date: November 14, 2024

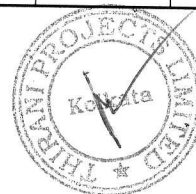
UDIN: 24313042BKHRKY9028

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30th SEPTEMBER, 2024

Part I

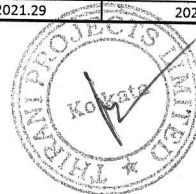
(Rs. in Lakhs)

Sr. No	Particulars	Quarter Ended on			Half Year Ended on		Year Ended
		30-09-2024	30-06-2024	30-09-2023	30-09-2024	30-09-2023	31.03.2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	Revenue from operations						
(i)	Interest Income	20.30	19.99	21.20	40.29	41.77	82.86
(ii)	Dividend Income	-	-	-	-	-	-
(iii)	Rental Income	-	-	-	-	-	-
(iv)	Fees and commission Income	-	-	-	-	-	-
(v)	Net gain on fair value changes	-	-	-	-	-	-
(vi)	Net gain on derecognition of financial instruments under amortised cost category	-	-	-	-	-	-
(vii)	Sale of products(Including Excise Duty)	-	-	-	-	-	-
(viii)	Sale of services	-	-	-	-	-	-
(ix)	Others	-	-	-	-	-	-
(l)	Total Revenue from operations	20.30	19.99	21.20	40.29	41.77	82.86
(II)	Other Income (to be specified)	-	0.01	-	0.01	-	0.31
(III)	Total Income (I+II)	20.30	20.00	21.20	40.30	41.77	83.17
	Expenses						
(i)	Finance Costs	-	-	-	-	-	-
(ii)	Fees and commission expense	-	-	-	-	-	-
(iii)	Net loss on fair value changes	-	-	-	-	-	-
(iv)	Net loss on derecognition of financial instruments under amortised cost category	-	-	-	-	-	-
(v)	Impairment on financial instruments	-	-	-	-	-	-
(vi)	Cost of materials consumed	-	-	-	-	-	-
(vii)	Purchases of Stock-in-trade	-	-	-	-	-	-
(viii)	Changes in Inventories of finished goods, stock-in-trade and work-in-progress	-	-	-	-	-	-
(ix)	Employee Benefits Expenses	7.38	7.88	7.77	15.26	15.53	31.07
(x)	Depreciation, amortization and impairment	-	-	-	-	-	-
(xi)	Others expenses (to be specified)	6.61	-	-	6.61	-	-
	Depository Expenses	-	1.77	-	1.77	-	1.77
	Professional Fees	-	1.20	-	1.20	-	7.20
	Listing Fees	-	3.84	-	3.84	-	4.31
	SEBI Penalty Fees	-	-	-	-	-	-
	Provision for Doubtful Debts	-	-	-	-	-	128.80
	Other Expenses	-	0.81	1.30	0.81	11.56	1.86
(xii)	Loss on Sale of Securities	-	-	-	-	-	545.92
(IV)	Total Expenses (IV)	13.99	15.50	9.06	29.49	27.09	720.93
(V)	Profit / (loss) before exceptional items and tax (III - IV)	6.31	4.50	12.13	10.81	14.68	(637.76)
(VI)	Exceptional items	-	-	-	-	-	-
(VII)	Profit/(loss) before tax (V -VI)	6.31	4.50	12.13	10.81	14.68	(637.76)
(VIII)	Tax Expense:						
	(1) Current Tax	-	-	-	-	-	-
	(2) Deferred Tax	-	-	-	-	-	-
(IX)	Profit / (loss) for the period from continuing operations(VII-VIII)	6.31	4.50	12.13	10.81	14.68	(637.76)
(X)	Profit/(loss) from discontinued operations	-	-	-	-	-	-
(XI)	Tax Expense of discontinued operations	-	-	-	-	-	-
(XII)	Profit/(loss) from discontinued operations(After tax) (X-XI)	-	-	-	-	-	-
(XIII)	Profit/(loss) for the period (IX+XII)	6.31	4.50	12.13	10.81	14.68	(637.76)
(XIV)	Other Comprehensive Income						
	(A) (i) Items that will not be reclassified to profit or loss (specify items and amounts)	0.05	-	11.15	0.05	11.15	(119.62)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
	Subtotal (A)	0.05	-	11.15	0.05	11.15	(119.62)
	(B) (i) Items that will be reclassified to profit or loss (specify items and amounts)	-	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
	Subtotal (B)	-	-	-	-	-	-
	Other Comprehensive Income (A + B)	0.05	-	11.15	0.05	11.15	(119.62)
(XV)	Total Comprehensive Income for the period (XIII+XIV) (Comprising Profit (Loss) and other Comprehensive Income for the period)	6.36	4.50	23.29	10.86	25.83	(757.38)
(XVI)	Earnings per equity share (for continuing operations)						
	Basic (Rs.)	0.03	0.02	0.06	0.05	0.07	(3.16)
	Diluted (Rs.)	0.03	0.02	0.06	0.05	0.07	(3.16)
(XVII)	Earnings per equity share (for discontinued operations)						
	Basic (Rs.)	-	-	-	-	-	-
	Diluted (Rs.)	-	-	-	-	-	-
(XVIII)	Earnings per equity share (for continuing and discontinued operations)						
	Basic (Rs.)	0.03	0.02	0.06	0.05	0.07	(3.16)
	Diluted (Rs.)	0.03	0.02	0.06	0.05	0.07	(3.16)
	Paid-up Equity Share Capital	2,021.29	2,021.29	2,021.29	2,021.29	2,021.29	2,021.29
	Face value of Equity Share Capital	10.00	10.00	10.00	10.00	10.00	10.00
	Other Equity (Reserves excluding Revaluation Reserves)						(849.52)



UNAUDITED BALANCE SHEET

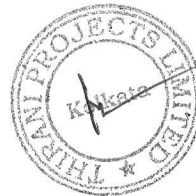
Sr. No	Particulars	30-09-2024	31-03-2024
	ASSETS		
(1)	Financial Assets		
(a)	Cash and cash equivalents	7.34	2.40
(b)	Bank Balance other than (a) above	2.45	71.03
(c)	Derivative financial instruments		
(d)	Receivables		
	(I) Trade Receivables	0.00	0.00
	(II) Other Receivables		
(e)	Loans	1163.61	1094.39
(f)	Investments	125.70	125.65
(g)	Other Financial assets (to be specified)		
(2)	Non-financial Assets		
(a)	Inventories		
(b)	Current tax assets (Net)	35.99	31.44
(c)	Deferred tax Assets (Net)	0.01	0.01
(d)	Investment Property		
(e)	Biological assets other than bearer plants		
(f)	Property, Plant and Equipment	0.03	0.03
(g)	Capital work-in-progress		
(h)	Intangible assets under development		
(i)	Goodwill		
(j)	Other Intangible assets		
(k)	Other non-financial assets (to be specified)		
	Total Assets	1335.12	1324.94
	LIABILITIES AND EQUITY		
	LIABILITIES		
(1)	Financial Liabilities		
(a)	Derivative financial instruments		
(b)	Payables		
	(I) Trade Payables		
	(i) total outstanding dues of micro enterprises and small enterprises		
	(ii) total outstanding dues of creditors other than micro enterprises and small enterprises		
	(II) Other Payables		
	(i) total outstanding dues of micro enterprises and small enterprises		
	(ii) total outstanding dues of creditors other than micro enterprises and small enterprises		
(c)	Debt Securities		
(d)	Borrowings (Other than Debt Securities)		
(e)	Deposits		
(f)	Subordinated Liabilities		
(g)	Other financial liabilities	0.00	0.00
(2)	Non-Financial Liabilities		
(a)	Current tax liabilities (Net)		
(b)	Provisions	151.86	151.86
(c)	Deferred tax liabilities (Net)		
(d)	Other non-financial liabilities (to be specified)	0.63	1.31
(3)	EQUITY		
(a)	Equity Share capital	2021.29	2021.29
(b)	Other Equity	(838.66)	(849.52)
	Total Liabilities and Equity	1335.12	1324.94
Statement of Changes in Equity for the period ended 30th September, 2024			
(Rs. in Lakhs)			
A. Equity Share Capital			
		30.09.2024	31.03.2024
	Balance at the beginning of the reporting period	2021.29	2021.29
	Changes in equity share capital during the year	0.00	0.00
	Balance at the end of the reporting period	2021.29	2021.29



UNAUDITED Cash Flow Statement

Sr. No	Particulars	30.09.2024	31.03.2024
	CASH FLOWS FROM OPERATING ACTIVITIES:		
	Profit/(Loss) before tax:	10.81	(637.76)
	Adjustments:		
	Depreciation	-	-
	Net Gain /(Loss) on Fair Valuation of Equity Instruments		545.92
	Provision on Sub Standard Asset	-	128.80
	Operating income before WC changes:	10.81	36.96
	Other Non-Financial Liabilities	(0.69)	0.50
	Trade Receivable	-	2.75
	Loans and Advances (Given)/ Received	(69.22)	(48.80)
	Current Assets	(4.54)	0.00
	Other Non-Financial Asset	-	-
	Cash generated from operations	(63.64)	(8.58)
	Income Tax Paid	-	(8.43)
	Net Cash Inflow from Operations	(63.64)	(17.01)
	CASH FLOWS FROM INVESTING ACTIVITIES:		
	Purchase of Investment	-	-
	Sale of Investment		33.48
	Loans and Advances Given	-	-
	Current Tax Asset(net)	-	-
	Interest on TDS	-	-
	Interest Received	-	-
	Net Cash Outflow from Investing Activities	-	33.48
	CASH FLOWS FROM FINANCING ACTIVITIES:		
	Net Cash Outflow from Financing Activities	-	-
	NET DECREASE IN CASH AND BANK BALANCES	(63.64)	16.47
	Cash & Cash equivalents at the beginning of the year	73.43	56.96
	Cash & Cash equivalents at the end of the year	9.79	73.43

By order of the Board
For THIRANI PROJECTS LIMITED



Utpal Deo

UTPAL DEY
Managing Director
DIN : 06931935

Sr. No	Particulars	30.09.2024			31.03.2024			
		General Reserve	Statutory Reserve	Fair Valuation of Equity Investments	General Reserve	Statutory Reserve	Fair Valuation of Equity Investments	Retained Earnings
1.00	Balance at the beginning of the reporting period	49.93	24.96	(230.24)	49.93	24.96	(110.62)	(56.29)
2.00	Changes in accounting policy or prior period errors	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3.00	Restated balance at the beginning of the reporting period	49.93	24.96	(230.24)	49.93	24.96	(110.62)	(56.29)
4.00	Total comprehensive income for the year	0.00	0.00	0.05	0.00	0.00	0.00	(637.76)
5.00	Contingent Provision against Standard Assets	0.00	0.00	0.00	0.00	0.00	0.00	(0.12)
6.00	Transfer to retained earnings	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7.00	Transfer to Statutory Reserve	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8.00	Balance at the end of the reporting period	49.93	24.96	(230.19)	49.93	24.96	(230.24)	(694.18)

Part II

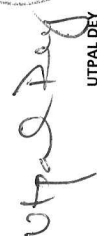
Select information for the Quarter and Half Year ended on 30th September, 2024

Particulars	Quarter Ended on		Half Year Ended on		Year Ended	
	30-09-2024	30-06-2024	30-09-2023	30-09-2023	30-09-2023	31.03.2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
A. PARTICULARS OF SHAREHOLDING						
1 Public shareholdings						
- No. of shares	16142875	16142875	16142875	16142875	16142875	16142875
- % of Shareholdings	79.86%	79.86%	79.86%	79.86%	79.86%	79.86%
2 Promoters and promoter group shareholding						
a) Pledged/Encumbered						
Number of shares	-	-	-	-	-	-
Percentage of shares (as a % of the total shareholding of promoter and promoter	-	-	-	-	-	-
Percentage of shares (as a % of the total share capital of the Company)	-	-	-	-	-	-
b) Non-encumbered						
Number of shares	4070000	4070000	4070000	4070000	4070000	4070000
Percentage of shares (as a % of the total shareholding of promoter and promoter	100%	100%	100%	100%	100%	100%
Percentage of shares (as a % of the total share capital of the Company)	20.14%	20.14%	20.14%	20.14%	20.14%	20.14%

Particulars	Quarter ended 30-Sep-2024
Pending at the beginning of the quarter	NIL
Received during the quarter	NIL
Disposed off during the quarter	NIL
Remaining unresolved at the end of the quarter	NIL

Notes:

- The above unaudited standalone Financial Results after review of the Audit Committee were approved by the Board of Directors at its meeting held on 14th November, 2024. The Statutory Auditors of the Company have carried out a "Limited Review" of the Financial Results for the Quarter and Half Year ended in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. There are no qualifications in the audit report.
- No Investors complaint remains pending at the quarter ended on 30th September, 2024.
- The figures for the corresponding previous period have been regrouped/rearranged wherever necessary, to conform to Current Year's classification.
- Provision for Current Tax and Deferred Tax Expenses, if any will be considered at year end.
- Company has only one segment & hence no separate segment result has been given.
- The company has not recognised any Deferred Tax Assets on Unused Tax Losses and Fair Value Changes of Investments as there is no probability and convincing other evidence that there will be sufficient future taxable profits that could be set off against the unabsorbed capital loss and unused tax losses.
- The above financial results are also available on the Company's website <http://www.thiraniprojects.com> and BSE Limited's website www.bseindia.com.

By order of the Board
For THIRANI PROJECTS LIMITED

 UTPAL DEY
 Managing Director
 DIN : 06931935



Place : Kolkata
 Dated : 14.11.2024