



Date: May 28, 2024

To,
The Listing Compliance Department
BSE Limited
P. J. Tower, Dalal Street
Mumbai – 400001

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

Scrip Code: 541741

ISIN: INE401Z01019

Subject : Outcome of the Board of Directors meeting held on Tuesday, May 28, 2024 of Tinna Trade Limited (“the Company”)

Dear Sir/ Madam,

In compliance with Regulations 30 and 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (including any statutory modification(s), amendment(s) or re-enactment(s) thereof for the time being in force), this is to inform your good office that the Board of Directors of the Company at their meeting held on Tuesday, May 28, 2024, has, inter alia, considered and approved the following items of agenda:-

1. Audited Financial Results for the Quarter and Financial Year ended March 31, 2024, as recommended by the Audit Committee of the Company. A copy of the said Audited Financial Results and Auditors’ Report for the Quarter and Financial Year ended March 31, 2024 are enclosed herewith as “Annexure- A”.

Declaration in respect of Unmodified Opinion on Audited Financial Results for the Quarter and Financial Year ended on March 31, 2024 as per Regulation 33 of the SEBI (LODR) Regulations, 2015, is enclosed as “Annexure- B”.

2. Re-appointment of M/s. Ajay Baroota & Associates, Practicing Company Secretary as Secretarial Auditors of the Company for the FY 2024-25. The disclosures pursuant to SEBI circular SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023 is enclosed herewith as “Annexure- C”

The Meeting commenced at 04:00 P.M. and concluded at 05:20 P.M.
This is for your information and records.

Thanking You,

Yours Faithfully,
For Tinna Trade Limited

Mohit Kumar
Company Secretary
ACS 38142

TINNA TRADE LIMITED

CIN: L51100DL2009PLC186397

Regd. Off: NO.6, Sultanpur, Mandi Road, Mehrauli, New Delhi-110030

Tel NO.- +91-11-49518530 Fax: +91-11-26804883

E mail: ttl.del@tinna.in Website: www.tinnatrade.in



ASHM & ASSOCIATES

(Formerly known as HANS RAJ CHUGH & CO.)

CHARTERED ACCOUNTANTS

E-24 (Basement), Lajpat Nagar - III,
New Delhi - 110024

Ph. : 29832120, Telefax : 29846487

E-mail : hansrajchugh@ashm.in

hansrajchugh@live.com

Website : www.ashm.in

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

To
Board of Directors of
Tinna Trade Limited

Report on the Standalone Financial Results

Opinion

We have audited the accompanying statement of quarterly and year to date standalone financial result of Tinna Trade Limited ("the Company") for the quarter ended March 31, 2024 ("Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

In our opinion and to the best of our information and according to the explanation given to us, the statement,

- I. is presented in accordance with the requirement of the Listing Regulations in this regard;
And
- II. gives true and fair view in conformity with the applicable accounting standards and other Accounting Principles Generally Accepted in India, of the net profit and other comprehensive profit and other financial information of the Company for the quarter ended March 31, 2024 and of the net profit and other comprehensive profit and other financial information of the Company for the year ended March 31, 2024.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act 2013, as amended ("The Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Standalone Financial Results" section of our report. We are independent of the company in accordance with the code of Ethics issued by The Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statement under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.



Management's Responsibilities for the standalone Financial Results

The Statement has been prepared on the basis of standalone annual financial statements. The Board of Directors of the Company are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other comprehensive income / loss of the company and other financial information in accordance with the applicable accounting standards prescribed under section 133 of the Act read with relevant rules issued thereunder another accounting principles generally accepted in India and in compliance with Regulation 33 of the listing Regulations. The responsibility also includes maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding of the asset of the company and for preventing and detecting frauds and other irregularities: selection and applications of appropriate accounting policies ; making judgements and estimates that are reasonable and prudent ; and the design , implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records , relevant to the preparation and presentation of the Statement that gives true and fair view and are free from material misstatement , whether due to fraud or error.

In preparing the Statement, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable Assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individual or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of Statements

As a part of the audit in accordance with the SAs, we exercise professional judgement and maintain the professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis of our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error as fraud may involve collusion, forgery, intentional omissions misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimate and related disclosure made by the Board of Directors.



- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosure are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with the governance regarding, among other matters, the planned scope and the timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirement regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.


Other Matter

The Statement includes the results for the quarter ended March 31, 2024 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2024 and the published unaudited year-to-date figures up to third quarter (read with the note 7 of the Statement) of the current financial year, which were subjected to limited review by us, as required under the Listing Regulations.

The audit of the financial statements of the Company for the year ended March 31, 2023, was carried out and reported by M/s V.R. BANSAL & ASSOCIATES, Chartered Accountants, having firm registration no. 016534N, who have expressed unmodified opinion on financial results vide their report dated May 25, 2023 respectively and whose report have been furnished to us and which have been relied upon by us for the purpose of review of the statement. Our opinion is not modified in respect of the above matter.

For ASHM & Associates
Chartered Accountants
Firm Registration No. 005790C




(Hans Raj Chugh)
Partner

Membership No.: 088646

UDIN : 24088646BKHAUE5566

Place: Delhi
Dated: 28/05/2024

TINNA TRADE LIMITED

Registered Office : No.6, Sultanpur, Mandi Road, Mehrauli, New Delhi-110030

Website:www.tinna-trade.in, Email:investor.ttl@tinna.in, Telephone No.:011-49518530 Fax no.:011-26804883

CIN:L51100DL2009PLC186397

AUDITED STANDALONE BALANCE SHEET AS AT 31ST MARCH, 2024

Statement of Assets And Liabilities		(Rs. In lakhs)	(Rs. In lakhs)
		As at 31-Mar-24	As at 31-Mar-23
Particulars		(Audited)	(Audited)
A	ASSETS		
1	Non- Current Assets	17.98	35.30
	Property, plant and equipment	3.08	3.34
	Intangible assets		
	Financial assets	695.13	926.84
	i) Investments	76.93	76.93
	ii) Trade receivables	10.48	53.58
	iii) Other financial assets	239.01	247.77
	Deferred Tax Assets(Net)	0.56	0.56
	Other non-current assets		
		1,043.18	1,344.33
2	Current Assets	2,746.14	518.16
	Inventories		
	Financial assets	61.20	173.16
	(i) Investments	4,728.29	3,765.67
	(ii) Trade receivables	469.15	503.88
	(iii) Cash and cash equivalents	479.61	90.72
	(iv) Other balances with banks	-	-
	(v) Short Term Loans and Advances	23.72	707.71
	(vi) Other financial assets	16.73	24.94
	Current tax assets (Net)	302.25	339.97
	Other current assets		
		8,827.09	6,124.22
	Asset classified as held for sale		
	Total Assets	9,870.27	7,468.54
B	EQUITY AND LIABILITY		
1	Equity	856.48	856.48
	Equity Share Capital	1,827.42	2,047.64
	Other Equity		
	Equity attributable to equity holders of the Company	2,683.89	2,904.11
2	Liabilities		
	Non- current liabilities		
	Financial Liabilities	321.53	588.36
	(i) Borrowings	65.03	55.58
	Provisions		
		386.56	643.94
	Current liabilities		
	Financial Liabilities	2,952.56	2,164.78
	(i) Borrowings		
	(ii) Trade payables		
	(a) Total outstanding dues of micro, small and medium enterprises	-	-
	(b) Total outstanding dues of creditors other than micro, small and medium enterprises	3,429.86	1,515.64
	(iii) Other financial liabilities	223.91	139.54
	Other current liabilities	166.43	77.93
	Provisions	27.06	22.60
		6,799.81	3,920.49
	Total Equity and Liabilities	9,870.27	7,468.54

Place: New Delhi
Date : 28th May, 2024



FOR TINNA TRADE LIMITED

Managing Director

TINNA TRADE LIMITED

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 Website:www.tinnatrade.in, Email:investor.ttl@tinna.in, Telephone No.:011-49518530 Fax no.:011-26804883
 CIN:L51100DL2009PLC186397

AUDITED STANDALONE FINANCIALS RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2024

(Rs In lakhs)

S.No	Particulars	Quarter Ended			Year Ended	
		31-Mar-24 (Audited)	31-Dec-23 (Unaudited)	31-Mar-23 (Audited)	31-Mar-24 (Audited)	31-Mar-23 (Audited)
1	Income					
	Revenue from operations	8,856.82	4591.79	5245.87	24535.36	29412.30
	Other Operating Income	10.59	18.67	7.14	108.43	84.38
	Total income	8867.42	4610.45	5253.01	24643.80	29496.68
2	Expenses					
	(a) Purchases of traded goods	10,053.74	4053.55	4,663.52	25300.25	26846.04
	(b) Changes in inventories of traded goods	(1740.89)	198.61	256.21	(2227.98)	1298.18
	(c) Employee benefits expenses	83.46	102.67	80.46	376.15	348.66
	(d) Finance costs	119.04	98.10	117.20	407.54	493.32
	(e) Depreciation and amortization expenses	2.91	2.91	4.42	11.72	19.97
	(f) Other expenses	341.97	146.60	123.77	755.85	772.65
	Total expenses	8860.24	4602.43	5245.57	24623.54	29778.80
3	Profit/(Loss) before tax (1-2)	7.18	8.02	7.44	20.26	(282.12)
4	Tax expense					
	(a) Current tax	-	-	-	-	-
	(b) Adjustment of tax relating to earlier years	-	-	-	-	-
	(c) Deferred tax liability/ (Assets)	8.60	7.81	54.66	8.76	(18.60)
5	Net profit/ (loss) for the period (3-4)	(1.42)	0.21	(47.21)	11.50	(263.52)
6	Other comprehensive income					
	Other Comprehensive Income not to be reclassified to profit or loss in subsequent periods					
	(a) Re-measurement gains/(losses) on defined benefits plans	1.03	(0.12)	0.81	(0.01)	1.56
	(b) Re-measurement gains on Investments [FVTOCI]	(231.71)	-	231.71	(231.71)	231.71
	(c) Gains on disposal of Investments [FVTOCI]	-	-	200.64	-	200.64
	(d) Income Tax Effect	(0.26)	0.03	(0.20)	0.00	(0.39)
	Total Other Comprehensive Income (Net of Tax)	(230.94)	(0.09)	432.96	(231.72)	433.52
7	Total Comprehensive Income for the Period (Net of tax) (5+6)	(232.36)	0.12	385.75	(220.22)	170.00
8	Paid up Equity Share capital (Face value of Rs. 10/- each)	856.48	856.48	856.48	856.48	856.48
9	Other Equity				1827.42	2047.64
10	Earnings per equity share (EPS)					
	a) Basic Earning Per Share (Rs.)	(0.02)	0.00	(0.55)	0.13	(3.08)
	b) Diluted Earning Per Share (Rs.)	(0.02)	0.00	(0.55)	0.13	(3.08)

FOR TINNA TRADE LIMITED



[Handwritten Signature]
 Managing Director

Place: New Delhi
 Date : 28th May, 2024

TINNA TRADE LIMITED
Registered Office: Tinna House no. 6, Sultanpur, Mandi Road, Mehrauli, New Delhi-110030
CASH FLOW STATEMENT FOR YEAR ENDED 31ST MARCH, 2024

(Rs. In lacs)

Description	Year ended March 31, 2024 (Rs in lacs)	Year ended March 31, 2023 (Rs in lacs)
A. Cash flow from operating activities	20.26	(282.13)
Profit/(loss) before Income tax	11.72	19.97
Adjustments to reconcile profit before tax to net cash flows:		
Depreciation and amortisation expenses	(10.22)	(23.75)
Interest Income	(0.36)	(0.55)
Dividend Income	20.15	23.98
Increase/Diminution in value of Investments	0.00	0.29
Interest on Income Tax and TDS	407.54	493.03
Interest and Financial Charges	-	-
Profit/Loss on sale of Investments	-	(9.51)
Profit/Loss on sale of current Investments	(9.09)	(11.93)
Profit on sale of Property, Plant and Equipment	(50.09)	-
Profit on sale of current investments	<u>389.92</u>	<u>209.40</u>
Operating profit before working capital changes		
Movement in Working capital	43.10	(38.47)
(Increase)/Decrease in other non-current financial assets	-	0.10
(Increase)/Decrease in other non-current assets	(2,227.98)	1,298.86
(Increase)/Decrease in Inventories	(962.62)	(1,414.35)
(Increase)/Decrease in Trade Receivables	65.78	822.55
(Increase)/Decrease in other current financial assets	683.99	54.54
(Increase)/Decrease in other financial assets	9.44	(7.16)
(Increase)/Decrease in long-term provisions	1,914.23	(929.51)
(Increase)/Decrease in Trade payables	84.36	7.29
(Increase)/Decrease in other current financial liabilities	88.50	(33.58)
(Increase)/Decrease in other financial liabilities	4.44	0.81
(Increase)/Decrease in short-term provisions	<u>93.15</u>	<u>(29.52)</u>
Cash generated from operations	(19.84)	0.18
Income tax paid (net of refunds)	<u>73.32</u>	<u>(29.34)</u>
Net cash from/(used) operating activities		
B. Cash flow from investing activities	(1.55)	(0.80)
Purchase of property, plant and equipment	-	(1.42)
Purchase of other intangible assets	16.50	25.56
Sale of property, plant and equipment	-	-
Purchase of Investments	-	100.00
Sale of Investments	141.91	(161.97)
Purchase of current investment (net)	(388.90)	329.57
Proceeds from fixed deposit with banks (net)	-	-
Loans and advances given (net)	10.22	23.75
Interest Income	0.36	0.55
Dividend Income	<u>(221.46)</u>	<u>315.23</u>
C. Cash flow from financing activities		
Proceeds of short term borrowings (net of interest expense)	113.41	(1,085.99)
Net cash from/(used) in financing activities	<u>113.41</u>	<u>(1,085.99)</u>
D. Net increase in cash and cash equivalents (A+B+C)		
Cash and Cash equivalents at the beginning of the year	503.88	1,303.98
Cash and Cash equivalents at the end of the year	469.15	503.88

Notes:-

- The cash flow statement has been prepared under the indirect method set out in "Accounting Standard -7 Cash Flow Statements"(specified under section 133 of the Companies Act, 2013, read with Rule 7 of Companies(Accounts) Rules, 2014).
- Components of cash and bank balances:

Cash and Cash Equivalents

Balances with Banks	-	3.74
Current Account	469.00	500.00
Fixed deposit with maturity less than 3 months	0.15	0.15
Cash on hand	<u>469.15</u>	<u>503.88</u>

Place: New Delhi
Date 28th May, 2024



FOR TINNA TRADE LIMITED

Managing Director

TINNA TRADE LIMITED

Registered Office : No.6, Sultanpur, Mandi Road, Mehrauli, New Delhi-110030
 Website:www.tinnatrade.in, Email:investor.ttl@tinna.in, Telephone No.:011-49518530 Fax no.:011-26804883
 CIN:L51100DL2009PLC186397

SEGMENTWISE REVENUE, RESULTS, ASSETS AND LIABILITIES FOR THE QUARTER AND YEAR ENDED MARCH 31, 2024

(Rs In lakhs)

S.No	Particulars	Quarter Ended			Year Ended	
		31-Mar-24	31-Dec-23	31-Mar-23	31-Mar-24	31-Mar-23
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1	Segment Revenue (Sales and other operating revenue)					
	Trading in Agro Commodities	7067.35	3506.92	4188.96	19434.09	25801.00
	Trading in Steel Abrasives	1789.47	1055.82	1056.91	5118.25	3611.30
	Others	-	-	-	-	-
	Total	8856.82	4562.74	5245.87	24552.34	29412.30
	Less: Inter segment revenue	-	-	-	-	-
	Total Segment Revenue	8856.82	4562.74	5245.87	24552.34	29412.30
2	Segment Results					
	Trading in Agro Commodities	56.50	5.63	(158.32)	17.06	77.76
	Trading in Steel Abrasives	168.42	112.55	289.82	584.53	381.23
	Others	-	-	-	-	-
	Total	224.92	118.18	131.50	601.59	459.00
	Add: i) Other Un-allocable Income	10.59	47.72	7.14	91.45	84.38
	Less: i) Finance Cost	119.04	98.10	117.20	407.54	493.32
	ii) Other Un-allocable Expenses	109.29	59.77	14.00	265.24	332.18
	iii) Exceptional Items	-	-	-	-	-
	Total Profit before Tax	7.18	8.02	7.44	20.26	(282.12)
3	Segment Assets					
	Trading in Agro Commodities	6304.88	3672.93	3191.41	6304.88	3191.41
	Trading in Steel Abrasives	1269.52	1912.47	1263.67	1269.52	1263.67
	Others	-	-	-	-	-
	Unallocable assets	2295.87	2529.02	3013.47	2295.87	3013.47
	Total Assets	9870.27	8114.42	7468.54	9870.27	7468.54
4	Segment Liabilities					
	Trading in Agro Commodities	3472.21	575.33	1125.74	3472.21	1125.74
	Trading in Steel Abrasives	347.99	950.34	530.53	347.99	530.53
	Others	-	-	-	-	-
	Unallocable liabilities	3366.17	3672.49	2908.16	3366.17	2908.16
	Total liabilities from (continuing and discontinued operations)	7186.37	5198.17	4564.43	7186.37	4564.43

Place: New Delhi
 Date:-28th May, 2024



FOR TINNA TRADE LIMITED

Managing Director

Notes on standalone financial statements

- 1 The above financial results of Tinna Trade Limited ('the Company ') have been prepared in accordance with the Indian Accounting Standards (Ind AS)— 34 "Interim Financial Reporting" as prescribed under Section 133 of the Companies Act,2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules,2015 and the Companies (Indian Accounting Standards) Rules,2016.
- 2 **Segment Reporting**
The segment reporting of the Company has been prepared in accordance with Ind AS-108, "Operating Segment" (specified under the section 133 of the Companies Act 2013 (the Act) read with Companies (Indian Accounting Standards) Rule 2015 (as amended from time to time) and other relevant provision of the Act). For management purposes, the Company is organized into business units based on its products and services and has two reportable segments as follows:
 - a) **Operating Segments :**

Agro Commodities	Pulses, Grains, Oil Seeds, and Edible Oil, Soyabean meal and Sunflower meal etc.
Steel Abrasives	Steel shots, Steel Cut Wire Shots
 - b) **Identification of Segments:**
The Board of Directors monitors the operating results of its business segments separately for the purpose of making decisions about resource allocation and performance assessment. Segment performance is evaluated based on profit or loss and is measured consistently with profit or loss in the financial statements. Operating segments have been identified on the basis of the nature of product / services and have been identified as per the quantitative criteria specified in the Ind AS.
- 3 The figures of the last quarter are the balancing figures between audited figures in respect of the full financial year upto March 31, 2024 and the unaudited published year-to-date figures up to December 31, 2023, being the date of the end of the third quarter of the financial year which are subjected to limited review.
- 4 The Company has filed application for voluntary delisting of its equity share sfrom The Calcutta Stock Exchange Limited (CSE). However, the equity shares will continue to be listed on the Bombay Stock Exchange (BSE Ltd). The Board has approved the matter in their meeting held on 08the February 2024 subject to the necessary statutory enactments & approvals.
- 5 The Company has passed a resolution in the Extraordinary General meeting of the Company held on 1st day of April 2024, where in consent has been accorded to acquire 12311671 Equity Shares of Rs.10/- each fully paid up of Fratelli Wines Private Limited shares at a fair value of Rs 180/- per share aggregating to a total consideration of 22161.01 Lakhs. The same shall be discharged by the company by way of issue of 30779184 equity shares of the company at a fair value of Rs.72/- per equity shares of Rs. 10/- each fully paid up. Post EGM allotment as per aforesaid arrangement shall be completed in Financial Year 2024-25 . After the completion of the transaction, M/s Fratelli Wines Private Limited shall become 100% subsidiary of the company.
- 6 The audited standalone financial results of the company for the quarter and year ended 31st March 2024 have been reviewed by the Audit committee and approved by the Board of Directors at its meeting and held on 28th May, 2024. The Statutory auditors have expressed an unmodified opinion of these standalone financial results.

Place: New Delhi
Date : 28th May, 2024



FOR TINNA TRADE LIMITED

Managing Director



Date: May 28, 2024

To,
The Listing Compliance Department
BSE Limited
P. J. Tower, Dalal Street
Mumbai – 400001

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

Scrip Code: 541741

ISIN: INE401Z01019

Subject : Declaration in respect of Unmodified Opinion on Audited Financial Results for the Quarter and Financial Year ended on 31 st March 2024 as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/ Madam,

With reference to the above captioned subject, we would like to inform your good office that pursuant to Regulation 33 of the SEBI (LODR) Regulations, 2015, M/s. A S H M & Associates, Chartered Accountants (FRN No. 005790C), the Statutory Auditor of the Company, has expressed their unmodified opinion(s) on the Audited Financial Results of the company for the quarter and year ended 31st March, 2024.

The Audit Report issued by the Statutory Auditor of the Company, does not contain any modified opinion that seeks further clarification with respect to its impact thereon for the submission of Annual Audited Financial Results for the financial year ended March 31, 2024.

This is for your information and records.

Thanking You,

Yours Faithfully,
For Tinna Trade Limited

Mohit Kumar
Company Secretary
ACS 38142

TINNA TRADE LIMITED

CIN: L51100DL2009PLC186397

Regd. Off: NO.6, Sultanpur, Mandi Road, Mehrauli, New Delhi-110030

Tel NO.- +91-11-49518530 Fax: +91-11-26804883

E mail: ttl.del@tinna.in Website: www.tinnatrade.in

Annexure C

Disclosure of information pursuant to Regulation 30 of SEBI (LODR) Regulations, 2015, read with Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated 13th July, 2023 are as under:-

Sr. No.	Particulars	Secretarial Auditor
1.	Reason for change viz. Appointment	Re-appointment of M/s Ajay Baroota and Associates, practicing company secretaries, as secretarial auditor of the Company to conduct the secretarial audit of the Company for financial year 2024-25.
2.	Date of Appointment	May 28, 2024
3.	Brief Profile (in case of appointment)	Name of Auditor: M/s. Ajay Baroota and Associates, Practising Company Secretaries. ICSI Membership No. 3495 Certificate of Practice. 3945 Peer Review Certificate No.: 2071/2022 Office Address: 204, Nidhi Plaza-I, Plot No. 8, LSC Near Shakti Nagar Underbridge, Delhi-110052 Field of Experience: Mr. Ajay Baroota, founder of M/s. Ajay Baroota & Associates, is a fellow member of the ICSI. He has overall working experience of more than 32 years of experience in the disciplines of Company Law, Corporate Laws, FEMA, Securities Laws etc. with more than 22 years in practice He has working experience of providing complete Advisory and Consultancy in the areas of Company Law, Corporate Laws, Securities Law, Economic Legislations & Finance etc., including appearing in National Company Law Tribunal, Securities Appellate Authority, Consumer Forums etc.
4.	Disclosure of relationship between directors (in case of appointment of a Director)	NA

This is for your information and records.

Thanking You,

Yours Faithfully,
For Tinna Trade Limited

Mohit Kumar
Company Secretary
ACS 38142

TINNA TRADE LIMITED

CIN: L51100DL2009PLC186397

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