

TIAAN CONSUMER LIMITED

CIN: L85100GJ1992PLC017397

Regd. Office: 405, Patel Ashwamegh Complex Jetalpur Road, Near Dairy Den Circle, Sayajigunj Vadodara – 390 005

E-mail: info@tiaanstore.com

Date: 12th November, 2022

To,
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai – 400 001

Dear Sir/Ma'am,

Subject: Submission of Unaudited Financial Results for the Quarter and Half Year ended on 30th September, 2022 along with Limited Review Report

Ref: Security Id: TIAANC/ Code: 540108

In reference to captioned subject and pursuant to Regulation 33(3) (d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are hereby submitting the Unaudited Financial Results for the Quarter and Half Year ended on 30th September, 2022 along with Limited Review Report.

Kindly take the same on your record and oblige us.

For, Tiaan Consumer Limited

Raghav Gujral
Managing Director
DIN: 09688181

TIAAN CONSUMER LIMITED
CIN: L85100GJ1992PLC017397

REGD. OFFICE: 405, PATEL ASHWAMEGH COMPLEX JETALPUR ROAD, NEAR DAIRY DEN CIRCLE, SAYAJIGUNJ VADODARA - 390 005

STATEMENT OF PROFIT & LOSS ACCOUNT FOR THE QUARTER ENDED ON 30th SEPTEMBER, 2022

(Rs. In Lakhs Except EPS)

Sr. no	Particulars	Quarter Ended			Half Year Ended		Year ended
		30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	31.03.2022
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income from Operations						
	Net Sales /Income from Operations	0.00	0.00	1.70	0.00	2.03	3.07
	Other Operating Income	0.00	0.00	2.88	0.00	5.70	8.44
	Total Income from Operations (Net)	0.00	0.00	4.58	0.00	7.73	11.51
2	Expenditure						
	Cost of material consumed	0.00	0.00	0.00	0.00	0.00	0.00
	Purchase of stock in trade	0.00	0.00	0.00	0.00	0.00	0.00
	Changes in Inventories of finished goods, work-in-progress and stock in trade	0.00	27.50	0.00	27.50	0.00	8.50
	Employees cost	0.39	0.29	6.11	0.68	7.76	10.61
	Depreciation	19.75	19.75	0.00	39.50	0.00	20.50
	Finance Cost	0.00	0.00	0.00	0.00	0.00	0.00
	Power and Fuel	0.00	0.00	0.00	0.00	0.00	0.00
	Other Expense	0.20	7.16	1.23	7.36	2.13	4.05
	Total Expenses	20.34	54.70	7.34	75.04	9.89	43.66
4	Profit from Operations before Exceptional Items Tax	-20.34	-54.70	-2.76	-75.04	-2.16	-32.15
5	Exceptional Items						0.00
6	Profit before Tax	-20.34	-54.70	-2.76	-75.04	-2.16	-32.15
	Current Tax					0.15	0.00
	Deferred Tax						0.00
7	Total Tax Expenses	0.00	0.00	0.00	0.00	0.15	0.00
8	Net Profit for the Period From Continuing Operations	-20.34	-54.70	-2.76	-75.04	-2.31	-32.15
9	Details of Equity Shares						
	Paid up Equity Share Capital	1026.92	1026.92	1026.92	1026.92	1026.92	1026.92
	Face Value of Equity Share Capital	10	10	10	10	10	10
	Reserves						
10	Earning Per Share						
	Basic Earning per Share	-0.20	-0.53	-0.03	-0.73	-0.02	-0.31
	Diluted Earning per Share	-0.20	-0.53	-0.03	-0.73	-0.02	-0.31

Notes:

- The above Unaudited Financial Statement has been reviewed by the Audit Committee and approved by the Board of the Directors at its meeting held on 11th November, 2022.
- The above result have been prepared in accordance with the Companies (Indian Accounting standards) Rule, 2015.(Ind AS) prescribed under Section 133 of the Companies Act, 2013.
- The figures for the quarter ended Sep 30, 2022 and the corresponding quarter ended in the previous year as reported in attached financial results are the balancing figure between the audited figures in respect of full financial year and the published year to date figures upto the end of the second quarter of the financial year.
- IND AS 108 Relating to Segment wise reporting is not applicable as the Company operates in only One Primary segment i.e Consumer Products
- The figure pertaining to previous periods have been regrouped, re-classified and restated wherever necessary.

FOR TIAAN CONSUMER LIMITED

Place : Vadodara
Date : 12/11/2022

RAGHAV GUJRAL
MANAGING DIRECTOR
DIN:09688181

TIAAN CONSUMER LIMITED
CIN: L85100GJ1992PLC017397

REGD. OFFICE: 405, PATEL ASHWAMEGH COMPLEX JETALPUR ROAD, NEAR DAIRY DEN CIRCLE, SAYAJIGUNJ
VADODARA - 390 005

STATEMENT OF ASSETS AND LIABILITIES FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2022

(₹ In Lakhs)

	As at 30.09.2022	As at 31.03.2022
A ASSETS		
1 Non-Current Assets		
(a) Property, Plant and Equipment	4.55	44.05
(b) Capital work-in-progress	0.00	0.00
(c) Investment Property	0.00	0.00
(d) Goodwill	0.00	0.00
(e) Other Intangible Assets	0.00	0.00
(f) Intangible Assets under Development	0.00	0.00
(g) Biological Assets other than Bearer Plants	0.00	0.00
(c) Financial Assets	0.00	0.00
(i) Investments	75.00	75.00
(ii) Trade Receivables	0.00	0.00
(iii) Loans	245.11	246.66
(d) Deferred Tax Assets (net)	0.00	0.00
(e) Other Non-Current Assets	0.00	0.00
Sub-total - Non-Current Assets	324.66	365.71
2 Current Assets		
(a) Inventories	281.06	308.56
(b) Financial Assets		
(i) Investment	0.00	0.00
(ii) Trade Receivables	375.00	375.00
(iii) Cash and Cash Equivalents	0.25	0.25
(iv) Bank Balances other than (iii) above	1.65	0.25
(v) Loans	0.00	0.00
(vi) Others (to be specified)	0.00	0.00
(c) Current Tax Assets (Net)	0.00	0.00
(d) Other Current Assets	2.93	1.68
Sub-total - Current Assets	660.89	685.74
TOTAL - ASSETS	985.55	1051.45
B EQUITY AND LIABILITIES		
1 Equity		
(a) Equity Share Capital	1026.90	1026.90
(b) Other Equity	-62.40	12.64
Sub-total - Equity	964.50	1039.54
Liabilities		
Non-Current Liabilities		
(a) Financial Liabilities	0.00	0.00
(i) Borrowings	9.14	0.00
(ii) Trade Payables	0.00	0.00
(iii) Other Financial Liabilities (other than those specified in item (b), to be specified)	0.00	0.00
(b) Provisions	0.00	0.00
(c) Deferred Tax Liabilities (Net)	0.00	0.00
(d) Other Non-Current Liabilities	0.00	0.00
Sub-total - Non Current Liabilities	9.14	0.00
2 Current liabilities		
(a) Financial Liabilities	0.00	0.00
(i) Borrowings	0.00	0.00
(ii) Trade Payables	0.00	0.00
I. total outstanding dues of micro enterprises and small enterprises	0.00	0.00
II. total outstanding dues of creditors other than micro enterprises and small enterprises	3.37	3.37
(iii) Other Financial Liabilities (Current Maturities of Long term Debt)	0.00	0.00
(b) Other Current Liabilities	4.80	4.80
(c) Provisions	3.74	3.74
(d) Current Tax Liabilities (Net)	0.00	0.00
Sub-total - Current Liabilities	11.91	11.91
TOTAL - EQUITY AND LIABILITIES	985.55	1051.45

FOR TIAAN CONSUMER LIMITED

Place : Vadodara
Date : 12/11/2022

RAGHAV GUJRAL
MANAGING DIRECTOR
DIN: 09688181

TIAAN CONSUMER LIMITED
CIN: L85100GJ1992PLC017397

REGD. OFFICE: 405, PATEL ASHWAMEGH COMPLEX JETALPUR ROAD, NEAR DAIRY DEN CIRCLE, SAYAJIGUNJ VADODARA - 390 005

CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2022

Particulars	(In Lakhs)	
	AS ON 30-09-2022	AS ON 31-03-2022
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit Before Tax	(75.04)	(32.15)
Adjustment For :		
Depreciation of property, plant & equipment	39.50	20.50
Finance Cost	0.00	0.00
Interest Income classified as Investing Cash Flows	0.00	0.00
Other Comprehensive Expense	0.00	0.00
(Profit) / Loss on sale of property, plant & equipment	0.00	0.00
Operating Profit before working capital changes	(35.54)	(11.65)
Adjustment For :		
(a) (Increase)/Decrease in Inventories	27.50	(8.50)
(b) (Increase)/Decrease in Trade Receivables	0.00	40.06
(b) (Increase)/Decrease in Current Assets	(1.25)	11.00
(c) (Increase)/Decrease in Non-Current Financial Assets	1.55	0.00
(d) Increase /(Decrease) in Long Term Provisions	0.00	0.00
(e) Increase /(Decrease) in Long Term Borrowings	0.00	0.00
(f) Increase /(Decrease) in Short Term Borrowings	9.14	0.00
(g) Increase /(Decrease) in Other Current Liabilities	0.00	(1.44)
(h) Increase /(Decrease) in Short Term Provisions	0.00	(28.50)
(i) Increase /(Decrease) in Trade Payable	0.00	(3.50)
CASH GENERATED FROM OPERATIONS	1.40	(2.53)
Less :(a) Income Tax Paid	0.00	0.00
NET CASH INFLOW FROM OPERATING ACTIVITIES (A)	1.40	(2.53)
B. CASH FLOW FROM INVESTING ACTIVITIES		
(a) Purchase of Fixed Assets	0.00	0.00
(b) Sale of Fixed Assets	0.00	0.00
(c) Investment	0.00	0.00
(d) Interest Income	0.00	0.00
NET CASH INFLOW / (OUTFLOW) FROM INVESTING ACTIVITIES (B)	0.00	0.00
C. CASH FLOW FROM FINANCING ACTIVITIES		
(a) Proceeds/(Repayment) from Borrowings	0.00	0.00
(b) Subsidy Received	0.00	0.00
(c) Proceeds from Issue of Share Capital	0.00	0.00
(d) Interest Paid	0.00	0.00
NET CASH INFLOW / (OUTFLOW) IN FINANCING ACTIVITIES (C)	0.00	0.00
NET INCREASE IN CASH & CASH EQUIVALENTS (A+B+C)	1.40	(2.53)
OPENING BALANCE - CASH & CASH EQUIVALENT	0.50	3.03
CLOSING BALANCE - CASH & CASH EQUIVALENT	1.90	0.50

FOR TIAAN CONSUMER LIMITED

Place : Vadodara
Date : 12/11/2022

RAGHAV GUJRAL
MANAGING DIRECTOR
DIN : 09688181



Limited Review Report on Unaudited Quarterly and Half yearly Standalone Financial Results of Tiaan Consumer Limited Pursuant To Regulation 33 Of Securities Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulation 2015 For the Quarter and half year ended on 30th September 2022.

Review Report to
The Board of Directors of,
Tiaan Consumer Limited

We have reviewed the accompanying statement of Standalone Un-audited Financial Results of **Tiaan Consumer Limited** ("the Company") for the Second Quarter and half year ended on September 30, 2022 (the statement) attached herewith, being submitted by Company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the 'Listing Regulations').

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, performed by the Independent Auditor of the Entity 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 provide 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 Standalone 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 Mehul Shah & Co
Chartered Accountants

FRN: 0141907W

Digitally Signed

Signed by: SHAH MEHUL MANUBHAI.
Reason: limited review report
Location: Mumbai
Date: 11-Nov-2022 14:56:40

eSign

(Mehul Shah)
Proprietor
Membership No.: 044044
UDIN: 22044044BCVJIZ8477
Date: 11/11/2022
Place: Mumbai