

TARAI FOODS LIMITED

REGD. OFF: 13, HANUMAN ROAD, CONNAUGHT PLACE, NEW DELHI- 110001

H.O.: SANDHU FARMS, PO BOX. 18, RUDRAPUR, UTTARAKHAND- 263153

EMAIL: TARAIFOODS@GMAIL.COM

TEL: 05944 244304

CIN: L1514DL1990PLC039291

31st July, 2020

The Assistant General Manager,
The Corporate Relationship Department,
The Stock Exchange, Mumbai.
Phirozeejeebhoy Towers,
Dalal Street, Mumbai- 400 001

Stock Code: 519285

Dear Sir,

Sub.: Outcome of the Board of Directors Meeting held on 31/07/2020 for approval of Audited Financial Results for the financial year ended 31.03.2020

Dear Sir/Madam,

In Compliance with Regulation 33 & 30 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, the Board of Directors of the Company in their meeting held on Friday, 31st July, 2020 at Sandhu Farms, Rudrapur, Uttarakhand had considered and approved the following items among many other items:

1. Approval of the Audited Standalone Financial Results along with Auditors' Report of the Company for the financial year ended 31st March, 2020.
2. Pursuant to Regulation 33(3)(d) of SEBI Listing Regulations, we hereby confirm and declare that the Statutory Auditors of the Company M/s Sunil Vashisht & Co., Chartered Accountants, have issued the Audit Report on Standalone Financial Results of the company for the fourth quarter and year ended 31st March, 2020 with unmodified opinion.

The Board meeting commenced at 03:30 p.m. & concluded at 04:45 p.m. In this regard, find attached the following:

1. Duly signed results along with the signed Auditors report for the financial year ended 31.03.2020.

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This is for your information and record. You are also requested to up-date our Company's records/data in Stock Exchanges website and oblige.

Yours Faithfully,

For **TARAI FOODS LIMITED**

A handwritten signature in black ink, appearing to read 'Arti Verma', with a long horizontal line extending to the right.

Arti Verma
Company Secretary cum Compliance Officer

Encl: As above

INDEPENDENT AUDITOR'S REPORT

TO THE BOARD OF DIRECTORS OF TARAI FOODS LIMITED

Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying standalone quarterly financial results of **Tarai Foods Limited** (the company) for the quarter ended 31st March, 2020 and the year to date results for the period from 1st April 2019 to 31st March, 2020 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 ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these standalone financial results:

- are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net loss and other comprehensive income and other financial information for the quarter ended 31st March, 2020 as well as the year to date results for the period from 1st April 2019 to 31st March, 2020.

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 (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 results under the provisions of the Companies Act, 2013 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 we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Standalone Financial Results

These quarterly financial results as well as the year to date standalone financial results have been prepared on the basis of the interim financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and 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 standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, 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 is also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are 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, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.

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

- Identify and assess the risks of material misstatement of the standalone financial results, 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 for 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, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures 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 disclosures 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 standalone financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and 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 requirements 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.

M/s Sunil Vashisht & Co.
(Chartered Accountants)
FRN: 005016N

VARUN Digitally signed
by VARUN
VASHISHT
Date: 2020.07.31
16:10:24 +05'30'

CA. Varun Vashisht
Partner
M.No. 512252
UDIN:- 20512252AAAABL2437
Place: Rudrapur
Date: 31.07.2020



**Tarai
Foods
Ltd.**

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CIN No.: L15142DL1999 PLC 039291

TARAI FOODS LIMITED
REGD OFFICE: 13, HANUMAN ROAD, CONNAUGHT PLACE, NEW DELHI-110001. Tel No.: 011-41018839
CIN NO.: L15142DL1999PLC039291 WEBSITE: www.taraifoods.com Email: grvncces.tfl@gmail.com

EXTRACT OF AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED 31ST MARCH, 2020 (RS. IN LACS)

Particulars	Quarter ending	Preceding Quarter ending	Corresponding Quarter ending	Year ending	Year ending
	31.03.2020	31.12.2019	31.03.2019	31.03.2020	31.03.2019
	AUDITED	UNAUDITED	AUDITED	AUDITED	AUDITED
1 Total income from operations (net)	69.1	91.8	37.9	299.5	239.3
2 Net Profit / (Loss) for the period (before Tax, Exceptional and/or Extraordinary items)	-14.6	10.7	-19.3	-6.3	-13.3
3 Net Profit / (Loss) for the period before tax (after Exceptional and/or Extraordinary items)	-16.5	10.7	2854.9	-8.8	2860.9
4 Net Profit / (Loss) for the period after tax (after Exceptional and/or Extraordinary items)	-16.5	10.7	2854.9	-8.8	2860.9
Total Comprehensive Income for the period [Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	-15.8	10.7	2855.8	-8.0	2860.9
6 Paid Up Equity Share Capital (Face Value Rs. 10/-)	1536.41	1536.41	1536.41	1536.41	1536.41
7 Reserves (excluding Revaluation Reserve & Debit balance in Profit and Loss A/c.as shown in the Balance Sheet of previous year)	448.85	448.85	448.80	448.85	448.80
8 Basic and Diluted EPS (NOT ANNUALISED)(after Tax, exceptional and Extraordinary charges)					
Basic	-0.11	0.07	18.59	-0.06	18.63
Diluted	-0.11	0.07	18.59	-0.06	18.63

1 The financial results of the company have been prepared in accordance with the Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Companies Act, 2013, read with the relevant rules issued thereunder.

2

The above results have been reviewed by Audit Committee and were approved at the Board Meeting of the Directors of the company held on 31.07.2020.

3 The company has its operations of manufacturing of fresh, frozen foods and vegetables and there is no segment to be reported as per IND AS-108.

4 Previous figures have been regrouped, reclassified wherever considered necessary to conform to the current period presentation.

Place: Rudrapur
Date: 31.07.2020

Dr. R.P. SINGH
WHOLE TIME DIRECTOR
DIN: 03615102
CHIEF FINANCIAL OFFICER
PAN NO. AXRPS3807K

For TARAI FOOD LIMITED
R.P. Singh
Executive Director



Tarai Foods Ltd.

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 CIN NO.: L15142DL1990PLC039291
 Audited standalone Financial Results for the Quarter ending 31.03.2020

PART-1

S.No	Particulars	(Rs. In lacs)				
		Quarter ending 31.03.2020	Preceding Quarter ending 31.12.2019	Corresponding Quarter ending 31.03.2019	Year ending 31.03.2020	Year ending 31.03.2019
		AUDITED	UNAUDITED	AUDITED	AUDITED	AUDITED
1	Revenue from operations	69.1	91.8	37.9	299.5	239.3
2	Other Income	4.9	0.0	9.5	14.5	9.7
3	Total Revenue (I + II)	74.0	91.8	47.4	314.0	249.0
4	Expenses:					
a	Cost of material consumed	60.5	60.9	23.8	108.4	68.7
b	Purchase of stock in trade	0.0	0.0	0.0	0.0	0.0
c	Change in Inventory of Finished Goods	0.1	-2.5	0.1	-1.8	1.6
d	Employee Benefit Expenses	13.7	9.2	9.3	43.3	24.6
e	Finance Cost	0.1	0.1	0.1	0.7	0.2
f	Depreciation and Amortisation Cost	4.0	4.0	4.0	16.1	16.0
g	Fuel, Power and water	0.0	0.7	14.1	32.6	53.1
h	Other Expenses	10.2	8.8	15.3	121.0	98.0
5	Profit before Exceptional and Extra ordinary items and Tax (III-IV)	88.6	81.1	66.7	320.3	262.2
6	Exceptional items/ prior year items	-14.6	10.7	-19.3	-6.3	-13.3
7	Profit (+)/ Loss(-) before Extra ordinary items and Tax (V-VI)	1.9	0.0	0.1	2.5	0.1
8	Extra ordinary items	-16.5	10.7	-19.2	-8.8	-13.2
9	Net Profit (+)/ Loss(-) from Ordinary Activities before Tax (VII- VIII)	0.0	0.0	2874.1	0.0	2874.1
10	TAX EXPENSES					
1) CURRENT TAX		0.0	0.0	0.0	0.0	0.0
2) Deferred Tax		0.0	0.0	0.0	0.0	0.0
Total Tax		0.0	0.0	0.0	0.0	0.0
11	Profit/ (Loss) for the period from continuing operations (X-XI)	0.0	0.0	0.0	0.0	0.0
12	Profit/(loss) from discontinuing operations	-16.5	10.7	2854.3	-8.8	2860.3
13	Tax Expense from discontinuing operations	0.0	0.0	0.0	0.0	0.0
14	Profit/(loss) from discontinuing operations (after Tax) (XII-XIII)	0.0	0.0	0.0	0.0	0.0
15	Profit/ (Loss) for the period (XI + XII)	-16.5	10.7	2854.9	-8.8	2860.3
16	Other Comprehensive Income/ (Expenses)	0.8	0.0	0.9	0.8	0.0
17	Total Comprehensive Income/(loss) for the period (15 + 16)	-15.8	10.7	2855.8	-8.0	2860.3
18	Basic and Diluted EPS (NOT ANNUALISED)					
	Basic	-0.11	0.07	18.59	-0.06	18.63
	Diluted	-0.11	0.07	18.59	-0.06	18.63
19	Paid Up Equity Share Capital	1536.4	1536.4	1536.4	1536.4	1536.41
20	Face value of shares	Rs.10/-	Rs.10/-	Rs.10/-	Rs.10/-	Rs.10/-
21	Reserves & Surplus excluding Revaluation Reserves and debit balance in P& L A/c (GST Is Nil)	448.8	448.8	448.8	448.8	448.8

For TARAI FOOD LIMITED

Abhinav
 Executive Director

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Tarai Foods Ltd.

PART-II

A.	PARTICULARS OF SHAREHOLDING	Quarter ending 31.03.2020	Quarter ending 31.12.2019	Corresponding Quarter ending 31.03.2019	Year ending 31.03.2020	Year ending 31.03.2019
1	Public Shareholding					
	- No. of shares	9468158	9468158	9468158	9468158	9468158
	- Percentage of Shareholding	53.41	53.41	53.41	53.41	53.41
2	Promoter and Promoter Group shareholding	8259962	8259962	8259962	8259962	8259962
a.	Pledged / encumbered					
	- No. of shares	0.00	0.00	0.00	0.00	0.00
	- Percentage of Shareholding (as a % of the total shareholding of promoter and promoter group)	0.00	0.00	0.00	0.00	0.00
	- Percentage of shares (as a % of the total share capital of the company)	0.00	0.00	0.00	0.00	0.00
b.	Non-encumbered					
	- No. of shares	8259962	8259962	8259962	8259962.00	8259962
	- Percentage of shares (as a % of the total shareholding of promoter and promoter group)	100	100	100	100	100
	- Percentage of shares (as a % of the total share capital of the Company)	46.59	46.59	46.59	46.59	46.59

1 The above is an extract of the detailed format of audited results for the quarter ended 31st March, 2020 filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015. The full format of audited results for the quarter ending 31st March, 2020 are available on the Stock Exchange website (www.bseindia.com) and on the Company's website (www.taraifoods.com).

2 The above results have been reviewed by Audit Committee and were approved at the Board Meeting of the Directors of the company held on 31.07.2020.

3 The company has its operations of manufacturing of fresh, frozen foods and vegetables and there is no segment to be reported as per IND AS-108.

4 Previous figures have been regrouped, reclassified wherever considered necessary to conform to the current period presentation.

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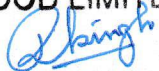
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Place: Rudrapur
Date: 31.07.2020

Dr. R.P. SINGH
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FOR TARAI FOOD LIMITED


Executive Director



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Website : www.taraifoods.com

Standalone Balance Sheet

Particulars	31.03.2020	As at 31.03.2019
	Audited	Audited
(Rs. In Lacs)		
A. ASSETS		
1. Non Current Assets		
Property, Plant and Equipments	272	288
Total Non-Current Assets	272	288
2. Current Assets		
Inventories		
Financial Assets:	25	23
Trade Receivables		
Cash and cash equivalents	6	2
Short term Loans and advances	2	4
	27	38
Total Current Assets	59	67
TOTAL- ASSETS	331	355
B. EQUITY AND LIABILITIES		
1. Equity		
Share Capital	1,536	1,536
Other Equity	-1,646	-1,638
Total Equity attributable to equity shareholders	-110	-102
2. Liabilities		
Non-current Liabilities		
Financial Liabilities:		
Long Term Borrowings		
Other Financial Liabilities:	259	276
Other Non Current Liabilities	11	10
Total Non-current Liabilities	270	287
Current Liabilities		
Financial Liabilities:		
Short Term Borrowings		
Trade payables:	0	0
total outstanding dues of micro enterprise and small enterprises and		
total outstanding dues of creditors other than micro enterprise and small enterprises	0	0
Other Financial Liabilities:	135	132
Other Current Liabilities		
Short Term Provisions	34	37
	2	2
Total Current Liabilities	171	170
TOTAL EQUITY AND LIABILITIES	331	354

1. The financial results of the company have been prepared in accordance with the Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Companies Act, 2013, read with the relevant rules issued thereunder.

2. The above results have been reviewed by Audit Committee and were approved at the Board Meeting of the Directors of the company held on 31.07.2020.

3. The company has its operations of manufacturing of fresh, frozen foods and vegetables and there is no segment to be reported as per IND AS-108.

4. Previous figures have been regrouped, reclassified wherever considered necessary to conform to the current period presentation.

Place: Rudrapur
Date: 31.07.2020

For TARAI FOOD LIMITED

Executive Director



TARAI FOODS LIMITED

AUDITED STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31.03.2020

	For the year ended 31st March 2020	For the year ended 31st March 2019
A. Cash Flow from Operating Activities		
Net Profit/ (Loss) Before Tax & Extraordinary items	(880,903)	(1,315,699)
Adjustments for		
Actuarial Gain	76,380	85,335
Depreciation	1,605,712	1,602,392
Finance Cost	67,101	17,712
Interest on Deposits	(11,528)	(22,119)
Amount transferred to Capital Reserve	-	7,925,635
Profit on sale of Fixed Assets	-	-
Interest on loans written back	-	287,408,157
Amounts Written Back	-	(295,333,792)
Operating Profit/ (Loss) before Working Capital Changes	856,762	367,621
Adjustment for		
Trade & Other Receivables	(346,328)	(87,344)
Loans and Advances	1,120,813	278,533
Inventories	(183,402)	480,874
Long Term Provisions	67,411	84,793
Short Term Provisions	1,335	8,721
Trade and other Pay	85,583	(252,806)
Cash Generated from operations	1,602,174	880,392
Net prior year adjustments	-	-
Finance Cost	(67,101)	(17,712)
Taxes Paid	-	-
Net Cash from Operating Activities (A)	1,535,073	862,680
B. Cash Flow From Investing Activities		
Purchase of Fixed Assets	(43,463)	(10,800)
Interest on Deposits	11,528	22,119
Sale of Fixed Assets	-	-
Cash Flow before Extraordinary Items	(31,935)	11,319
Adjustments for Extraordinary Items	-	-
Net Cash used in Investing Activities (B)	(31,935)	11,319
C. Cash Flow From Financing Activities		
Increase in unsecured loans	1000000	14,738,800
Repayment of Unsecured loans	(200,000)	-
Repayment to Financial Institutions and Banks	(2,500,000)	(16,074,365)
Cash Flow before Extraordinary Items	(1,700,000)	(1,335,565)
Adjustments for Extraordinary Items	-	-
Net Cash used in Financing Activities (C)	(1,700,000)	(1,335,565)
Net Increase in Cash & Cash Equivalents (A+B+C)	(196,862)	(150,460)
Cash & Cash Equivalents as at the beginning of the period(note below)	419,690	570,151
Cash & Cash Equivalents as at the close of the period.(note below)	222,828	419,690
Cash & Cash Equivalents including		
-Cash in hand	249,358	29,414
-Drafts in hand	-	-
-Balances with Scheduled Banks	(349,165)	79,170
-Fixed Deposit with Bank	322,634	311,106
Total	222,828	419,690

Notes:

- Previous period figures have been regrouped/reclassified, wherever necessary to conform to current year presentation.
- Figures in brackets represent outflows.
- The above cash Flow Statement has been prepared under the 'Indirect Method' as per Indian Accounting Standard-7 (IndAS-7).

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Dr. R.P. SINGH

WHOLE TIME DIRECTOR

DIN: 03615102
CHIEF FINANCIAL OFFICER
PAN NO. AXRPS3807K

For Tarai Foods Ltd.

R. Singh
Authorised Signatory

Place: Rudrapur
Date: 31.07.2020