

# TIAAN CONSUMER LIMITED

CIN: L85100GJ1992PLC017397

Regd Office: 405, Patel Ahwamegh Complex, Jetalpur Road, Near Dairy Den Circle, Sayajigunj, Vadodara, Gujarat- 390005

Corp Office: J-71, Lower Ground Floor, J- Block, Paryavaran Complex, IGNOU Road, Neb Sarai, New Delhi-110062

Email: [info@tiaanstore.com](mailto:info@tiaanstore.com)

Date: 15<sup>th</sup> November, 2023

To,  
The Manager  
Department of Corporate Service  
BSE Limited  
P.J. Towers Dalal Street Mumbai-400001

**SCRIP CODE: 540108 (Tiaan Consumer Ltd)**

Dear Sir/Madam,

**Subject: Submission of Unaudited financial results of Tiaan Consumer Ltd for the quarter and half year ended September 30, 2023.**

Pursuant to Regulation 33 read with Schedule III to the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we enclose hereto, for your information and record the unaudited financial results of Tiaan Consumer Ltd ("the Company") for the quarter and half year ended September 30, 2023 was considered and approved.

In this regard, please find enclosed herewith the unaudited Financial Results on Quarter and half year ended September 30, 2023 Financial Results of the Company pursuant to the Regulation 33 of SEBI (LODR) Regulations, 2015.

Thanking You

For and on behalf of Board of Directors of  
TIAAN CONSUMER LTD

For TIAAN CONSUMER LIMITED



Munesh Kumar Mane  
DIRECTOR/AUTH. SIGNATORY

Director-(Power Suspended)

DIN: 09698731

Place: New Delhi

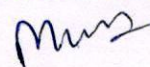
TIAAN CONSUMER LIMITED  
CIN: L85100GJ1992PLC017397

Regd. Off: 405, Patel Ashwamegh Complex Jetalpur Road, Near Dairy Den Circle, Sayajigunj, Vadodara, Vadodara, Gujarat, India, 390005  
Email Id-info@tiaanstore.com

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED ON 30TH SEPTEMBER 2023 - IND-AS COMPLIANT (NON NBFC)

Particulars	Three Months Ended			Six Months Ended		Year Ended
	CURRENT QUARTER	PREVIOUS QUARTER	CORRESPONDING QUARTER	CURRENT QUARTER	CORRESPONDING QUARTER	YEAR TO DATE
	01.07.2023 to 30.09.2023	01.04.2023 to 30.06.2023	01.07.2022 to 30.09.2022	01.04.2023 to 30.09.2023	01.04.2022 to 30.09.2022	01.04.2022 to 31.03.2023
	unaudited	unaudited	unaudited	unaudited	unaudited	Audited
<b>Income:</b>						
<b>I</b> Revenue from operations	1.140	-	-	1.140	-	-
<b>II</b> Other income	-	-	-	-	-	-
<b>III Total Income</b>	1.140	-	-	1.140	-	-
<b>IV Expenses</b>						
Cost of Materials consumed	-	-	-	-	-	145.40
Purchase of stock-in-trade	600.000	-	-	600.000	-	5.20
Change in inventories of finished goods, work-in-progress and Stock-in-Trade	(278.970)	50.00	-	(228.970)	27.50	27.50
Employee benefits expense	0.450	-	0.39	0.450	0.68	1.07
Finance costs	14.949	-	-	14.949	-	3.52
Depreciation and amortisation expense	-	-	19.75	-	39.50	44.05
Other expenses	497.198	6.18	0.20	503.383	7.36	11.35
Total expenses	833.628	56.18	20.34	889.812	75.04	238.09
<b>Total expenses</b>	<b>833.628</b>	<b>56.18</b>	<b>20.34</b>	<b>889.812</b>	<b>75.04</b>	<b>238.09</b>
<b>V</b> Profit/(loss) before exceptional items and tax (I- IV)	(832.488)	(56.18)	(20.34)	(888.672)	(75.04)	(238.09)
<b>VI</b> Exceptional Items	-	-	-	-	-	-
<b>VII</b> Profit/(loss) before extraordinary items and tax(V-VI)	(832.488)	(56.18)	(20.34)	(888.672)	(75.04)	(238.09)
<b>VIII</b> Extra ordinary item	-	(75.00)	-	-	-	-
<b>IX</b> Profit Before Tax (VII-VIII)	(832.488)	(131.18)	(20.34)	(888.672)	(75.04)	(238.09)
<b>X</b> Tax expense:						
(1) Current tax	-	-	-	-	-	-
(2) Deferred tax	-	-	-	-	-	-
<b>Total tax expenses</b>	-	-	-	-	-	-
<b>XI</b> Profit (Loss) for the period from continuing operations (VII-VIII)	(832.488)	(131.18)	(20.34)	(888.672)	(75.04)	(238.09)
<b>XII</b> Profit/(loss) from discontinued operations	-	-	-	-	-	-
<b>XIII</b> Tax expense of discontinued operations	-	-	-	-	-	-
<b>XIV</b> Profit/(loss) from Discontinued operations (after tax) (XII-XIII)	-	-	-	-	-	-
<b>XV</b> Profit/(loss) for the period (XI+XIV)	(832.488)	(131.18)	(20.34)	(888.672)	(75.04)	(238.09)
<b>XVI</b> Other Comprehensive Income	-	-	-	-	-	-
A (i) Items that will not be reclassified to profit or loss	-	-	-	-	-	-
(ii) Income tax relating to items that will not be re- classified to profit or loss	-	-	-	-	-	-
B (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
<b>XV</b> Total Comprehensive Income for the period (XV+XVI)(Comprising Profit (Loss) and Other Comprehensive Income for the period)	(832.488)	(131.18)	(20.34)	(888.672)	(75.04)	(238.09)
<b>XVI</b> Paid up equity share capital (Face value Rs. 10/- per share)	1,026.920	1,026.92	1,026.92	1,026.920	1,026.92	1,026.92
<b>XVII</b> Earnings per equity share (for continuing operation):						
(1) Basic	(8.107)	(1.27)	(0.20)	(8.654)	(0.73)	(2.32)
(2) Diluted	(8.107)	(1.27)	(0.20)	(8.654)	(0.73)	(2.32)
<b>XVIII</b> Earnings per equity share (for discontinued operation):						
(1) Basic	-	-	-	-	-	-
(2) Diluted	-	-	-	-	-	-
See accompanying note to the financial results						

For TIAAN CONSUMER LIMITED



DIRECTOR/AUTH. SIGNATORY

**Notes :**

- (1) The above unaudited financial results for the quarter and Six months ended 30th September 2023 has been reviewed by the Audit Committee and then approved by the Board of Directors at their meeting held on 15.11.2023
- (2) The above results have been prepared in compliance with the recognition and measurement principles of the Companies (India Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards Amendment Rules, 2016) prescribed under section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable, beginning 1st April, 2017, the company has for the first time adopted Ind AS with a transition date of 1st April, 2016.
- (3) The format for above results as prescribed in SEBI's circular CIR/SFD/CMS/15/2015 dated 30th November, 2015 has been modified to comply with requirements of SEBI's circular dated 5th July, 2016, Ind AS and Schedule III (Division-II) to the companies Act, 2013 applicable to companies that are required to comply with Ind AS.
- (4) The Limited review report have carried out on the above results for quarter and Six months ended 30th September 2023. However, the management has exercised necessary due diligence to ensure that the financial results provided true and fair view of its affairs.
- (5) Investor Compliants:
- Pending at the beginning of the quarter : 0  
Received during quarter : 0  
Disposed off during quarter : NA  
Unresolved at the end of the quarter : NA
- (6) Statement for reconciliation of net profit/ loss pursuant to SEBI Circular no. CIR/CFD/FAC/62/2016) dated July 05, 2016 as mentioned in the unaudited financial results for the quarter and Six months ended 30th September 2023 compliant with Ind AS:

Nature of Adjustments	quarter ended 30-09-2023
Net Profit/ Equity as per previous Indian GAAPs	-
Add/ (Less): Adjustments to Balance Sheet	-
Add/ (Less): Adjustments to Statement of Profit and Loss	-
<b>Net Profit/ loss for the period as per Ind-AS</b>	-
Other Comprehensive period (net of tax)	-
<b>Total Comprehensive Income/ Equity as per Ind AS</b>	-

- (7) Figures for the previous period have been regrouped wherever considered necessary so as to confirm to the classification of the current period.

For and on behalf of board of directors of  
Tiaan Consumer Limited

**For TIAAN CONSUMER LIMITED**

**Munesh Kumar Mang**  
**DIRECTOR/AUTH. SIGNATORY**  
Director-(Power Suspended)  
DIN: 09698731

Date: 15.11.2023  
Place: New Delhi

**TIAAN CONSUMER LIMITED**  
**CIN: L85100GJ1992PLC017397**  
 Regd. Off: 405, Patel Ashwamegh Complex Jetalpur Road, Near Dairy Den Circle, Sayajigunj,  
 Vadodara, Vadodara, Gujarat, India, 390005  
 Email Id-info@tiaanstore.com

**Statement of Unaudited Standalone Cash Flows for Quarter & Six Months**  
**Ended on 30th september 2023**

Rs. In Lac

Particulars	01.04.2023 to 30.09.2023	01.04.2022 to 30.09.2022
	Unaudited	Unaudited
<b>Cash flows from operating activities</b>		
Profit before taxation	(888.672)	(75.040)
Adjustments for:		
Depreciation	-	39.500
Provision for income tax	-	-
Deferred tax	-	-
<b>Working capital changes:</b>		
(Increase) / Decrease in Inventories	(228.970)	27.500
(Increase) / Decrease in trade and other receivables	320.000	-
(Increase) / Decrease in other current assets	-	(1.250)
(Increase) / Decrease in Non-current Financial assets	171.660	1.550
Increase / (Decrease) in short-term borrowings	-	9.140
Increase / (Decrease) in trade payables, current	243.306	-
Increase / (Decrease) in other current liabilities	0.877	-
Valuation of Investment by way of association	-	-
Cash generated from operations	-	-
Interest paid	-	-
tax paid	-	-
Dividends paid	-	-
<b>Net cash from operating activities</b>	<b>(381.799)</b>	<b>1.400</b>
<b>Cash flows from investing activities</b>		
Purchase of property, plant and equipment	-	-
Purchase/ Sale of shares	-	-
<b>Net cash used in investing activities</b>	<b>-</b>	<b>-</b>
<b>Cash flows from financing activities</b>		
Loans & Advances Given/Received	368.454	-
Repayment of Car Loan	-	-
Dividends paid	-	-
<b>Net cash used in financing activities</b>	<b>368.454</b>	<b>-</b>
<b>Net increase in cash and cash equivalents</b>	<b>(13.344)</b>	<b>1.400</b>
<b>Cash and cash equivalents at beginning of period</b>	<b>13.550</b>	<b>0.500</b>
<b>Cash and cash equivalents at end of period</b>	<b>0.206</b>	<b>1.900</b>

For and on behalf of board of directors of  
 TIAAN CONSUMER LIMITED

For TIAAN CONSUMER LIMITED

Munesh Kumar Mane  
 Director-(Power Suspended)  
 DIN: 09698731

DIRECTOR/AUTH. SIGNATORY

Date: 15.11.2023  
 Place: New Delhi

## Statement of Asset and Liabilities

Particulars		01.04.2023 to 30.9.2023	01.04.2022 to 31.03.2023
<b>A</b>	<b>ASSETS</b>		
<b>1</b>	<b>Non-Current assets</b>		
	(a) Property, Plant and Equipment	-	-
	(b) Capital work-in-progress	-	-
	(c) Investment Property	-	-
	(d) Goodwill	-	-
	(e) Other Intangible assets	-	-
	(f) Intangible assets under development	-	-
	(g) Biological Assets other than bearer plants	-	-
	<b>Non-Current Financial Assets</b>		
	Non current Investment	-	75.00
	Trade receivables-Non current	-	-
	Loans, Non Current	-	171.66
	Other Non Current Financial Assets	-	-
	<b>Total Non-Current Financial Assets</b>	-	<b>246.66</b>
	Deferred tax assets (net)	-	-
	Other non-current assets	-	-
	<b>Total non-current assets</b>	-	<b>246.66</b>
<b>2</b>	<b>Current assets</b>		
	Inventories	600.000	371.03
	<b>Current Financial Assets</b>		
	Current Investment	-	-
	Trade receivables-current	-	320.00
	Cash and Cash Equivalent	6.911	13.23
	Bank balance other than cash and cash equivalent	(6.706)	0.32
	Loans, Current	-	-
	Other current financial assets	-	-
	<b>Total current financial assets</b>	<b>0.206</b>	<b>333.55</b>
	Current tax assets (net)	-	-
	Other current assets	-	-
	<b>Total current assets</b>	<b>600.206</b>	<b>704.58</b>
	<b>Total Assets</b>	<b>600.206</b>	<b>951.24</b>
<b>B</b>	<b>EQUITY AND LIABILITIES</b>		
<b>1</b>	<b>Equity</b>		
	(a) Equity Share Capital	1,026.900	1,026.90
	(b) Other Equity	(1,189.122)	(225.45)
	<b>Total Equity</b>	<b>(162.222)</b>	<b>801.45</b>
<b>2</b>	<b>Liabilities</b>		
	<b>Non-current liabilities</b>		
	<b>Non-current Financial Liabilities</b>		
	Borrowings	-	-
	Trade payables	-	-
	Other financial liabilities	-	-
	<b>Total Non-current Financial Liabilities</b>	-	-
	Provisions	-	-
	Deferred tax liabilities (Net)	-	-
	Other non current liabilities	-	-
	<b>Total non current liabilities</b>	-	-
	<b>Current liabilities</b>		
	<b>Current Financial Liabilities</b>		
	Borrowings	517.626	148.00
	Trade payables	243.306	-
	Other financial liabilities	-	-
	<b>Total Current Financial Liabilities</b>	<b>760.933</b>	<b>148.00</b>
	Other current liabilities	-	1.79
	Provisions	1.495	-
	Current Tax Liabilities (Net)	-	-
	<b>Total current liabilities</b>	<b>762.428</b>	<b>149.79</b>
	<b>Total equity and liabilities</b>	<b>600.206</b>	<b>951.24</b>

For and on behalf of board of directors of  
Tiaan Consumer Limited

**FOR TIAAN CONSUMER LIMITED**

Munesh Kumar Mane  
Director-(Power Suspended)  
DIN: 09698731

*Munesh*  
**DIRECTOR/AUTH. SIGNATORY**

Date: 15.11.2023  
Place: New Delhi