



Date: 08.02.2023

To,
Asst. general Manager
Dept. of corporate services
BSE Limited, P.J. Towers
Dalal Street, Fort, Mumbai-400001

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

Ref.: Scrip Code: 541741

Sub: Outcome of Board Meeting and Unaudited Financial Results of the Company for the Quarter ended on 31st December, 2022, as per Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015

Dear Sir,

Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015, Please find enclosed herewith the Unaudited Financial Results of the Company for the Quarter ended on 31st December, 2022, along with Limited Review Report thereon. These Financial Results were duly reviewed by Audit Committee.

The above financial results have been duly approved by the Board of Directors at its meeting held today, i.e. 8th February, 2023 which commenced at 4.00 P.M. and concluded at 05:20 P.M.

Further, In Compliance with the requirements of Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015, we wish to inform you that based on the recommendation of Audit committee and Nomination & Remuneration Committee, the Board of Directors of the Company has re-appointed Mr. Gaurav Sekhri (Managing Director)(DIN-00090676) for the term of three years w.e.f. 01st April, 2023.

Mr. Gaurav Sekhri has declared that he is not debarred or disqualified from being appointing as Director of the company by the virtue of any order of Securities and Exchange Board of India or any other authority. Brief profile of Mr. Gaurav Sekhri (DIN-00090676) is attached herewith as **Annexure- A**

We request you to take the above information on the record.

Thanking you
Yours faithfully,

For Tinna Trade Limited

MONIKA Digitally signed by
MONIKA GUPTA
GUPTA Date: 2023.02.08
17:28:48 +05'30'

Monika Gupta
(Company Secretary)

FCS-8015

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-A

Profile of Mr. Gaurav Sekhri

Mr. Gaurav Sekhri has done his Bachelor of Business Administration (BBA) from Richmond College, London (UK). He is promoter director of the company. Mr. Gaurav Sekhri has experience of over 29 years in trading business. He possesses key expertise in the business of commodity trading and other business verticals, including cargo handling operations & warehousing. He has chaired 'Sunflower Seed Promotion Council of SEA (Solvent Extractors Association) of India' & 'SEA Bio Diesel Promotion Council'. He has been member of with various reputed associations- The Soybean Processors Association of India' (SOPA), 'Confederation of Indian Industry (CII) & National Committee on Agriculture', "National Committee a Bio Fuels" , Confederation of Indian Industry (CII), National Committee on Agriculture.

Mr. Gaurav Sekhri is not related to any other director.

For Tinna Trade Limited

MONIKA
GUPTA

Digitally signed by
MONIKA GUPTA
Date: 2023.02.08
17:29:19 +05'30'

Monika Gupta

(Company Secretary)

FCS-8015

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



V.R. BANSAL & ASSOCIATES

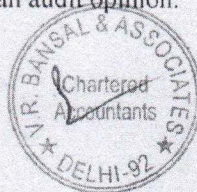
Chartered Accountants

A-69, Vijay Block, Laxmi Nagar, Delhi-110092
Tel.: 22016191, 22433950 • Mob.: 9810052850, 9810186101
E-mail : audit@cavrb.com, cavrbansals@gmail.com
Website : www.cavrb.com

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

Review Report to
Board of Directors
Tinna Trade Limited

1. We have reviewed the unaudited standalone financial results of Tinna Trade Limited (the "Company") for the quarter ended December 31, 2022 and the year to date results for the period April 01, 2022 to December 31, 2022, which are included in the accompanying 'Statement of unaudited standalone financial results for the quarter and nine month ended December 31, 2022'. The statement has been prepared by the company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations, 2015"), which has been initialled by us for identification purposes.
2. The Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Director, has prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under section 133 of the Companies Act, 2013, as amended, read with relevant rules issued there under 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 of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, 'Review of Interim Financial Information 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 results are free from material misstatement. A review of interim financial information consists of making inquiries, primarily of person 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 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.



4. We draw attention to Note no. 3 of the accompanying Standalone Ind AS Financial Statement which describes the basis of fair value of the Company's investment of Rs. 1297.05 Lakhs in M/s Fratelli Wine Private Limited which are to be valued at fair value through other comprehensive income in accordance with IND AS 109 "Financial Instruments" as specified under section 133 of the Act, read with Rule 7 of the Companies (Account) Rules, 2014 and the Companies (Indian Accounting Standards) Rules, 2015 . The Valuation involves significant management judgments and estimates on the valuation methodology and variance assumptions used in determination of value in use / fair value by independent valuation experts as is more fully described in the aforesaid note. Based on the management policy, no change in the fair value of the investee Company is considered necessary for the current quarter.
5. 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 i.e. 'Ind AS' specified under Section 133 of the Companies Act, 2013, as amended, read with the relevant rules issued there under and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement .

PLACE: New Delhi
DATED: 08/02/2023

For V.R. Bansals & Associates
Chartered Accountants
Firm Registration No.: 016534N



Rajan Bansal
Partner
Membership No.: 093591
UDIN No.: 23093591BQVNR4297

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

UNAUDITED STANDALONE FINANCIALS RESULTS FOR THE QUARTER AND NINE MONTH ENDED DECEMBER 31, 2022

(Rs In lakhs)

S.No	Particulars	Quarter Year Ended			Period Ended		Year Ended
		31-Dec-22 (Unaudited)	30-Sep-22 (Unaudited)	31-Dec-21 (Unaudited)	31-Dec-22 (Unaudited)	31-Dec-21 (Unaudited)	31-Mar-22 (Audited)
1	Income						
	Revenue from operations	7,652.09	3,818.71	4400.18	24,166.43	18326.94	33458.05
	Other Operating Income	41.17	21.04	51.24	77.24	270.99	271.79
	Total income	7,693.26	3839.75	4451.42	24243.67	18597.93	33729.84
2	Expenses						
	(a) Purchases of traded goods	5,396.60	3,268.05	4876.31	22,182.52	15927.44	30653.96
	(b) Changes in inventories of traded goods	1,920.22	243.01	(700.03)	1041.97	1729.87	1626.58
	(c) Employee benefits expenses	93.72	82.30	93.29	268.20	263.31	353.03
	(d) Finance costs	122.32	138.78	86.23	376.12	270.74	375.66
	(e) Depreciation and amortization expenses	4.48	5.08	8.26	15.55	25.08	33.34
	(f) Other expenses	177.23	191.74	209.32	648.88	494.50	665.48
	Total expenses	7,714.57	3928.96	4573.39	24,533.24	18710.94	33708.04
3	Profit/(Loss) before tax (1-2)	(21.31)	(89.21)	(121.97)	(289.57)	(113.01)	21.80
4	Tax expense						
	(a) Current tax	-	-	-	-	-	-
	(b) Adjustment of tax relating to earlier years	-	-	-	-	-	-
	(c) Deferred tax liability/ (Assets)	(6.57)	(23.45)	(34.30)	(73.26)	(70.49)	(36.21)
	Total Tax Expenses	(6.57)	(23.45)	(34.30)	(73.26)	(70.49)	(36.21)
5	Net profit/ (loss) for the period (3-4)	(14.74)	(65.76)	(87.67)	(216.31)	(42.52)	58.01
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	0.54	(0.45)	0.41	0.75	(0.95)	(0.58)
	(b) Re-measurement gains on Investments [FVTOCI]	-	-	-	-	-	-
	(c) Income Tax Effect	(0.14)	0.12	(0.10)	(0.19)	0.24	0.15
	Total Other Comprehensive Income (Net of Tax)	0.40	(0.33)	0.31	0.56	(0.71)	(0.44)
7	Total Comprehensive Income for the Period (Net of tax) (5+6)	(14.34)	(66.09)	(87.36)	(215.75)	(43.23)	57.57
8	Paid up Equity Share capital (Face value of Rs. 10/- each)	856.48	856.48	856.48	856.48	856.48	856.48
9	Other Equity						1877.64
10	Earnings per equity share (EPS)						
	a) Basic Earning Per Share (Rs.)	(0.17)	(0.77)	(1.02)	(2.53)	(0.50)	0.68
	b) Diluted Earning Per Share (Rs.)	(0.17)	(0.77)	(1.02)	(2.53)	(0.50)	0.68

Place: New Delhi
 Date: 08th February, 2023

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 The Company's primary segment is reflected based on principal business activities carried on by the Company. As per the IND AS 108 " Operating Segments", as notified under the Companies (Indian Accounting Standards) Rules, 2015, the Company operates in one reportable business segment i.e. trading in agro commodities and allied products and is primarily operating in India and hence considered as a single geographical segment.
- 3 The Company has invested a sum of Rs. 1297.05 Lakhs in M/s Fratelli wine Private Limited which is to be valued at fair value through other comprehensive income in accordance with IND AS 109" Financial Instruments " as specified under section 133of the Act , read with Rule 7 of the Companies (Accounts) Rules, 2014 and the Companies (Indian Accounting Standards) Rule,2015 . The Company had shown the fair value of entities for the year ended 31st March 2022 . Since the Company is dependent upon external sources arranged by the Investee Company , the management has continued to use the fair value as at 31st March 2022 for the current financial year also. In view of the circumstance and complexities involved in fair valuation of the investee company, the management has adopted the policy of obtaining the fair value once in 3 years and has relied upon the certificate given by the investee company . The auditors have included an Emphasis of matter paragraph on the same in their report on standalone financial results.
- 4 Corresponding figures of prevoius year /quarters has been re-grouped/ re-classified wherever necessary.
- 5 The unaudited standalone financial results of the Company for the quarter ended 31st, December 2022 have been reviewed by the Audit committee and approved by the Board of Directors at its meeting held on 8th, February 2023. The Statutory auditors have expressed an unmodified opinion on these standalone financial results.

Place: New Delhi
Date:-08/02/2023

FOR TINNA TRADE LIMITED


TINNA TRADE LTD
NEW DELHI
Managing Director

