



To,
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai-400001

15th December, 2020

Scrip Code: 540108 Scrip Symbol: TAHL

Dear Sir,

Sub: Submission of Revised Financial Results of the company for the Quarter and Half Year ended on 30th September, 2020

In reply to e-mail dated 10.12.2020 received from BSE, we are enclosing herewith a copy of revised Cash Flow Statement alongwith Statement of Un-Audited Financial Results, Statement of Assets and Liabilities and Limited Review Report of Auditor for the quarter and Half Year ended on 30th September, 2020.

Except for the figure shown in “Net Cash Generated From Operating Activities” under Cash Flow Statement, all other figures are unchanged.

Kindly take the same on your record and acknowledge.

Thanking You,
For Tiaan Ayurvedic & Herbs Limited

Rangarajan Sudharshan
Managing Director

Date: 15.12.2020
Place: Vadodara



AYURVEDIC & HERBS LIMITED
(Formerly known as Rachana Capital & Securities Ltd)

Statement of Un-Audited Financial Results for the Quarter & Six Months ended 30th September, 2020						
Particulars	Quarter Ended			Half Year Ended		For the year ended
	30/09/2020	30/06/2020	30/09/2019	30/09/2020	30/09/2019	31/03/2020
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I. Revenue from operations	19,955,094	11,500,000	80,409,720	31,455,094	129,255,490	191,388,110
II. Other income	245,000	102,630	0.00	347,630	10,703	821,456
III. Total Revenue (I + II)	20,200,094	11,602,630	80,409,720	31,802,724	129,266,193	192,209,566
IV. Expenses:						
Cost of materials consumed	0.00	0.00	0.00		0.00	0.00
Purchases of Stock-in-Trade	14,450,521	4,023,563	71,164,651	18,474,084	113,760,312	164,617,070
Changes in inventories of finished goods work-in-progress and Stock-in-Trade	-	125,885	0.00	125,885	0.00	4,354,021
Employee benefits expense	413,000	1,356,300	1,024,620	1,769,300	1,865,329	4,577,929
Finance Costs	0.00	0.00	0.00	0.00	0.00	0.00
Depreciation and amortisation expense	539,942	539,942	539,942	1,079,884	1,330,457	2,410,341
Other expenses	500,530	1,543,060	997,738	2,043,590	1,878,369	4,995,846
Total expenses	15,903,993	7,588,750	73,726,951	23,366,858	118,834,467	180,955,207
V. Profit before exceptional items and tax (III - IV)	4,296,101	4,013,880	6,682,769	83,09,981	10,431,726	11,254,359
VI. Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
VII. Profit before exceptional items and tax (V - VI)	4,296,101	4,013,880	6,682,769	83,09,981	10,431,726	11,254,359
VIII. Tax expense:						
(1) Current tax	1,003,470	1,003,470	1,737,520	2,006,940	2,674,759	2,901,640
(2) Deferred tax	0.00	0.00	0.00	0.00	0.00	0.00
IX. Profit (Loss) for the period from continuing operations (VII-VIII)	3,292,631	3,010,410	4,945,249	6,303,041	7,756,967	8,352,719
X. Profit/(loss) from discontinuing operations	0.00	0.00	0.00	0.00	0.00	0.00
XI. Tax expense of discontinuing operations	0.00	0.00	0.00	0.00	0.00	0.00
XII. Profit/(loss) from Discontinuing operations (after tax) (X-XI)	0.00	0.00	0.00	0.00	0.00	0.00
XIII. Other Comprehensive Income						
A. (i) Items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00

Regd Office: 405, Patel Ashwamegh Complex, Jetalpur Road, Sayajigunj, Vadodara, Gujarat – 390005

Corporate Office: Office No. B1, 2nd Floor, Padam Manohar Arcade, Beside More Supermarket, Opp.

Sainath Hospital, Madhura Nagar, S.R Nagar, Hyderabad, 500038, Telangana.

CIN No.: L85100GJ1992PLC017397

Website: www.tiaanstore.com Contact No.: 8070827082



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(ii) Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
B. (i) Items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
(ii) Income tax relating to items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
XIV. Total Comprehensive Income for the period (XIII+XIV) Comprising profit(loss) and other comprehensive Income for the period)	3,292,631	3,010,410	4,945,249	6,303,041	7,756,967	8,352,719
Paid-up Share Capital	64,585,000	51,668,000	51,668,000	64,585,000	51,668,000	51,668,000
XV. Earnings per equity share:						
(1) Basic	0.51	0.58	0.957	0.97	1.501	1.62
(2) Diluted	0.51	0.58	0.957	0.97	1.501	1.62

Notes:

1. The Standalone Un-Audited Financial Results of the Company for the Quarter and Half Year ended on 30th September, 2020 have been reviewed by the Audit Committee and taken on record by the Board of Directors at their meeting held on 06.11.2020
2. The Limited Review of Un-Audited Financial Results for the Quarter and Half year ended September 30, 2020 as required in terms of Regulation 33 of the SEBI (Listing obligation and Disclosure Requirements) Regulations, 2015 has been carried out by Statutory Auditors.
3. Previous year/period figures have been regrouped/rearranged wherever necessary to make them Comparable with current period figures.
4. The Company has only One Reportable Segment i.e. Ayurvedic & Herbs Products.
5. The Board of Directors at its meeting held on 06 March, 2020 recommended issue of one bonus share for every four equity shares held by the equity shareholders. The shareholders approved such issue of bonus shares on June 25, 2020. Accordingly on July 08, 2020, 12,91,700 equity shares of INR 10/- each as fully paid up were allotted to the members on the record date July 03, 2020.

Further, the Company has transferred a sum equal to the nominal value of the shares so issued, i.e., INR 1,29,17,000/- lakhs from reserves and Surplus. Consequently, the earnings per share data for the quarter and half year ended September 30, 2020 adjusted accordingly.

For Tiaan Ayurvedic & Herbs Limited

Rangarajan Sudharshan
Managing Director

Date: 06.11.2020
Place: Vadodara



(Formerly known as Rachana Capital & Securities Ltd)

STATEMENT OF ASSETS AND LIABILITIES		
PARTICULARS	AS AT 30-09-20 (UNAUDITED)	AS AT 31-03-20 (AUDITED)
ASSETS		
Non-Current Assets		
(a) Property, Plant, Equipment	7,535,429	8,615,313
(b) Capital Work-in-progress	0.00	0.00
(c) Investment	0.00	0.00
(d) Goodwill	0.00	0.00
(e) Other Intangible Assets	0.00	0.00
Non-Current Financial Assets		
(f) Non current Investments	7,500,000	7,500,000
(g) Trade Receivables	0.00	0.00
(h) Loans and Advances	19,665,920	19,665,920
(i) Deferred Tax Assets (Net)	0.00	0.00
(j) Other Non-current Assets	0.00	0.00
Total Non-Current Assets	34,701,349	35,781,233
Current Assets		
(a) Inventory	32,428,552	32,428,552
(b) Financial Assets		
(i) Investment	0.00	0.00
(ii) Trade Receivables	81,538,399	98,902,702
(iii) Cash and Cash equivalents	223,862	2,68,870
(iv) Bank balance	144,481	0.00
(iv) Loans	0.00	0.00
(v) Other Financial Assets	0.00	0.00
(c) Other Current Assets	4,529,910	1,633,715
Total Current Assets	118,865,204	133,233,839
Total Assets	153,566,553	169,015,072
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share Capital	64,585,000	51,668,000
(b) Reserves	39,506,618	46,120,577
Total Equity	104,091,618	97,788,577
Liabilities		
Non-Current Liabilities		
a) Financial Liabilities		
(i) Borrowings	0.00	0.00
(ii) Deferred Tax Liabilities (net)	0.00	0.00
(iii) Trade Payables	32,278,867	57,637,367
(iv) Provisions	13,759,470	11,752,530
(v) Other Non-Current Liabilities	3,436,598	1,836,598
Total Liabilities	49,474,935	71,226,495
Total Equity and Liabilities	153,566,553	169,015,072

For Tiaan Ayurvedic & Herbs Limited

Rangarajan Sudharshan
Managing Director

Date: 06.11.2020
Place: Vadodara

TIAAN AYURVEDIC & HERBS LIMITED
Cash Flow Statement for the Half Year Ended on 30th September, 2020

Amount in Rs.

Statement of Cash Flow :	Half Year Ended 30.09.2020	Half Year Ended 30.09.2019
(A) : CASH FLOW FROM OPERATING ACTIVITIES:		
Net Profit after taxation and extraordinary items	6303041	7756967
Adjustment for :		
Depreciation	1079884	1330455
Interest Expenses		
Profit on sale of Fixed Assets		
Gross Income	(31802724)	(129266193)
Operating Profit before Working Capital changes	(24419799)	(120178771)
Adjustment for working capital changes :		
Movement in Working Capital		
(Increase) / Decrease in Trade Receivables	17364303	(1207358)
(Increase) / Decrease in short term loan	-	(281760)
(Increase) / Decrease in other Current Assets	(2896195)	175387
(Increase) / Decrease in current finance assets		
(Increase) / Decrease other assets		
(Increase) / Decrease in Inventory		(13166672)
(Increase) / Decrease in long term loans & Advances		
Increase / (Decrease) in Current Liabilities & Provisions	(21751560)	5388867
NET CASH GENERATED FROM OPERATING ACTIVITIES	(31703251)	(129270307)
(B) : CASH FLOW FROM INVESTING ACTIVITIES :		
(Increase) / Decrease in Investments		
Gross Income	31802724	129266193
Addition / Purchase of Fixed Assets		
Sale proceeds of Fixed Assets		
Other Non-Current Assets		
NET CASH GENERATED FROM INVESTING ACTIVITIES	31802724	129266193
(C) : CASH FLOW FROM FINANCING ACTIVITIES :		
Interest Expenses	--	--
Proposed Dividend	--	--
Issue / Reduction of Share capital	12917000	--
Increase/Decrease in Reserve & premium account	(12917000)	--
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS (A+B+C)	99473	(4114)



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Cash Equivalents at the beginning	268870	277465
Cash Equivalents at the End Period	368343	273351

For Tiaan Ayurvedic & Herbs Limited

Rangarajan Sudharshan
Managing Director

Date: 06.11.2020
Place: Vadodara



LIMITED REVIEW REPORT ON UNAUDITED QUARTERLY STANDALONE FINANCIAL RESULTS OF TIAAN AYURVEDIC & HERBS LIMITED UNDER REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015.


**Review Report to the Board of Directors,
Tiaan Ayurvedic & Herbs Limited**

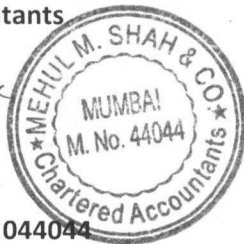
We have reviewed the accompanying statement of Standalone Un-audited Financial Results of Tiaan Ayurvedic & Herbs Limited ("the Company") for the quarter and half year ended 30th September, 2020. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our Responsibility is to issue a report on these financial statements based on our review.

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 M. Shah & Co.
Chartered Accountants**


Mehul M Shah
F.R No.: 141907W
Membership No.: 044044
UDIN: 20044044AAAABU4939



Date: 06/11/2020

Place: Mumbai