

# 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: tiaanconsumerltd112@gmail.com](mailto:tiaanconsumerltd112@gmail.com)

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Date: 29-11-2024

To,

The Manager

Department of Corporate Service

BSE Limited

P.J. Towers Dalal Street, Mumbai - 400001

**SCRIP CODE: 540108 (TIAAN CONSUMER LIMITED) EQ - ISIN - INE864T01011.**

**Subject: Outcome of Board Meeting held on Friday, 29<sup>th</sup> November, 2024 as per Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.**

Dear Sir/Madam,

With reference to the above captioned subject, we hereby informed you that the Board of Directors at their meeting held today i.e., Friday, 29<sup>th</sup> November, 2024, 02:30 P.M. concluded at 05:00 P.M. at the corporate office of the company at J-71, Lower Ground floor, J- Block Paryavaran complex, Ignou road, Neb sara, i, New Delhi, Delhi, India, 110062 have considered and approved the following:

## 1. UNAUDITED FINANCIAL RESULTS

The Board of Director have considered and approved the Unaudited Financial Results along with Limited Review Report thereon for quarter & half year ended on September 30, 2024. In this regard, please find enclosed herewith the unaudited Financial Results along with Limited Review Report for the quarter & half year ended on September 30, 2024 pursuant to the Regulation 33 of SEBI (LODR) Regulations, 2015.

The copy of the said unaudited quarterly financial results along with copy of Limited Review Report by Statutory auditor of the company is enclosed herewith.

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## 2. STATEMENT OF DEVIATION OR VARIATION UNDER REGULATION 32 OF SEBI (LODR) REGULATIONS, 2015

The Board discussed the compliance of Regulation 32 of SEBI (LODR) Regulations, 2015 and is of the view that the same is not applicable to company as the company has not issued any share by way of Public Issue, Private Placement, Preferential Issue etc. The undertaking of non-applicability of Regulation 32 of SEBI (LODR) Regulations, 2015 is enclosed herewith.

You are requested to take the above on your records and acknowledge the same.

**For and on behalf of Board of Directors**

**TIAAN CONSUMER LIMITED**

**RAGHAV GUJRAL**

**(Managing Director)**

**DIN: 09688181**

**Address: B 1-419 2nd Floor Near Janak Dental Janakpuri, New Delhi – 110058.**

**Place: New Delhi**

**Encl: As above**

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED ON 30TH SEPTEMBER 2024 - IND-AS COMPLIANT (NON NBFC)

Particulars		Three Months Ended			Six Months Ended		( IN LAC)
		CURRENT QUARTER	PREVIOUS QUARTER	CORRESPONDIN G QUARTER	CURRENT QUARTER	CORRESPONDIN G QUARTER	YEAR TO DATE
		01.07.2024 to 30.09.2024 ( )	01.04.2024 to 30.06.2024 ( )	01.07.2023 to 30.09.2023 ( )	01.04.2024 to 30.09.2024 ( )	01.04.2023 to 30.09.2023 ( )	01.04.2023 to 31.03.2024 ( )
		unaudited	unaudited	unaudited	unaudited	unaudited	Audited
	<b>Income:</b>						
I	Revenue from opertaions	-	-	-	-	29.032	29.032
II	Other income	0.734	0.003	-	0.737	-	-
III	<b>Total Income</b>	<b>0.734</b>	<b>0.003</b>	<b>-</b>	<b>0.737</b>	<b>29.032</b>	<b>29.032</b>
IV	<b>Expenses</b>						
	Cost of Materials consumed	-	-	-	-	-	-
	Purchase of stock-in-trade	-	-	-	-	-	-
	Changes in inventories of finished goods work-in-progress and Stock-in-Trade	-	-	-	-	29.000	29.000
	Employee benefits expense	-	-	1.350	-	3.150	6.050
	Finance costs	-	-	14.949	-	14.949	16.761
	Depreciation and amortisation expense	-	-	-	-	-	-
	Other expenses	2.228	-	6.294	2.228	8.123	8.377
	Total expenses	2.228	-	22.593	2.228	55.222	60.188
	<b>Total expenses</b>	<b>2.228</b>	<b>-</b>	<b>22.593</b>	<b>2.228</b>	<b>55.222</b>	<b>60.188</b>
V	Profit/(loss) before exceptional items and tax (I- IV)	(1.494)	0.003	(22.593)	(1.491)	(26.190)	(31.156)
VI	<b>Exceptional Items</b>		-				
VII	<b>Profit/(loss) before extraordinary items and tax(V-VI)</b>	(1.494)	0.003	(22.593)	(1.491)	(26.190)	(31.156)
VIII	Extra ordinary item	-	-	-	-	75.000	75.000
IX	<b>Profit Before Tax (VII-VIII)</b>	(1.494)	0.003	(22.593)	(1.491)	(101.190)	(106.156)
X	<b>Tax expense:</b>						
	(1) Current tax	-	-	-	-	-	-
	(2) Deferred tax	-	-	-	-	-	-
	<b>Total tax expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
XI	<b>Profit (Loss) for the period from continuing operations (VII-VIII)</b>	(1.494)	0.003	(22.593)	(1.491)	(101.190)	(106.156)
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)</b>	(1.494)	0.003	(22.593)	(1.491)	(101.190)	(106.156)
XVI	<b>Other Comprehensive Income</b>						
	A (i) Items that will not be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will not be reclassified 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	-	-	-	-	-	-
XV	<b>Total Comprehensive Income for the period (XV+XVI)(Comprising Profit (Loss) and Other Comprehensive Income for the period)</b>	(1.494)	0.003	(22.593)	(1.491)	(101.190)	(106.156)
XVI	<b>Paid up equity share capital (Face value Rs. 10/- per share)</b>	1,026.900	1,026.900	1,026.900	1,026.900	1,026.900	1,026.900
	<b>Other Equity</b>						
XVII	<b>Earnings per equity share (for continuing operation):</b>						
	(1) Basic	(0.015)	0.000	(0.220)	(0.015)	(0.985)	(1.034)
	(2) Diluted	(0.015)	0.000	(0.220)	(0.015)	(0.985)	(1.034)
XVIII	<b>Earnings per equity share (for discontinued operation):</b>						
	(1) Basic	-	-	-	-	-	-
	(2) Diluted	-	-	-	-	-	-
	<b>See accompanying note to the financial results</b>						

**Notes :**

- (1) The above unaudited financial results for the quarter and Six months ended 30th September2024 has been reviewed by the Audit Committee and then approved by the Board of Directors at their meeting held on 29.11.2024
- (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 September2024. However, the management has excercised 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 September2024 compliant with Ind AS:

Nature of Adjustments	quarter ended 30-09-2024
<b>Net Profit/ Equity as per previous Indian GAAPs</b>	-
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) In the opinion of the Board of Directors, there exist a doubt about the realisation of the financial assets including debtors and other loans and advances. The provision for bads debts has not been made in the financial statements, as the management is making all the efforts to realisee them
- (8) The company is in severe financial stress and on the basis of the financial ratios, douftul about realisation of financial assets inclding debtors, in the opnion of the Board of Directors, the company may not be capable of meeting its liabilities existing at the date of balance sheet.
- (9) The Company has not recognized interest expenses in its quarterly financial statement on its unsecured borrowings. The total amount of such interest expenses is Rs. NIL.
- (10) During the year company had made a short term capital gain of Rs. NIL. on sale of shares which is credited under the the head Other Income.
- (11) 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**

**RAGHAV GUJRAL  
DIRECTOR  
DIN : 09688181**

**Date: 29.11.2024  
Place: New Delhi**

## Statement of Asset and Liabilities

( IN LAC)

Particulars		01.04.2024 to 30.09.2024 (Unaudited)	01.04.2023 to 31.03.2024 (Audited)
<b>A</b>	<b>ASSETS</b>		
<b>1.00</b>	<b>Non-Current assets</b>		
	(a) Property, Plant and Equipment	-	-
	(b) Capital work-in-progress	-	-
	(c) Investment Property	600.000	600.000
	(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	-	-
	Trade receivables-Non current	-	-
	Loans, Non Current		
	Other Non Current Financial Assets		
	<b>Total Non-Current Financial Assets</b>	-	-
	Deferred tax assets (net)		
	Other non-current assets	-	
	<b>Total non-current assets</b>	<b>600.000</b>	<b>600.000</b>
<b>2.00</b>	<b>Current assets</b>		
	Inventories	342.030	342.030
	<b>Current Financial Assets</b>		
	Current Investment	40.700	-
	Trade receivables-current	347.646	347.646
	Cash and Cash Equivalent	0.011	0.011
	Bank balance other than cash and cash equivalent	105.636	80.850
	Loans, Current	171.660	171.660
	Other current financial assets	-	-
	<b>Total current financial assets</b>	<b>665.653</b>	<b>600.167</b>
	Current tax assets (net)	-	
	Other current assets	0.073	-
	<b>Total current assets</b>	<b>1,007.756</b>	<b>942.197</b>
	<b>Total Assets</b>	<b>1,607.756</b>	<b>1,542.197</b>
<b>B</b>	<b>EQUITY AND LIABILITIES</b>		
<b>1.00</b>	<b>Equity</b>		
	(a) Equity Share Capital	1,026.900	1,026.900
	(b) Other Equity	(333.097)	(331.606)
	<b>Total Equity</b>	<b>693.803</b>	<b>695.294</b>
<b>2.00</b>	<b>Liabilities</b>		
	<b>Non-current liabilities</b>		
	<b>Non-current Financial Liabilities</b>		
	Borrowings	520.607	519.257
	Trade payables	-	-
	Other financial liabilities	-	-
	<b>Total Non-current Financial Liabilities</b>	<b>520.607</b>	<b>519.257</b>
	Provisions	-	-
	Deferred tax liabilities (Net)		-
	Other non current liabilities	-	-
	<b>Total non current liabilities</b>	<b>520.607</b>	-
	<b>Current liabilities</b>		
	<b>Current Financial Liabilities</b>		
	Borrowings	-	-
	Trade payables	391.420	325.720
	Other financial liabilities	-	-
	<b>Total Current Financial Liabilities</b>	<b>391.420</b>	<b>325.720</b>
	Other current liabilities		
	Provisions	1.926	1.926
	Current Tax Liabilities (Net)	-	-
	<b>Total current liabilities</b>	<b>393.346</b>	<b>327.646</b>
	<b>Total equity and liabilities</b>	<b>1,607.756</b>	<b>1,542.197</b>

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

RAGHAV GUJRAL  
DIRECTOR  
DIN : 09688181

Date: 29.11.2024  
Place: New Delhi

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CIN: L85100GJ1992PLC017397

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110062

Email: tiaanconsumerltd112@gmail.com

**Statement of Unaudited Standalone Cash Flows for Quarter & Six Months Ended on 30th september 2024**

( IN LAC)

Particulars	01.04.2024 30.09.2024	01.04.2023 30.09.2023
	Unaudited	Unaudited
<b>Cash flows from operating activities</b>		
Profit before taxation and extra-ordinary items	(1.491)	(26.190)
<b>Adjustments for:</b>		
Depreciation		
Provision for income tax		
profit/( loss ) on sale pf fixed assets		
Exceptinal items		
<b>Working capital changes:</b>		
(Increase) / Decrease in other current assets	(40.773)	
(Increase) / Decrease in Inventories	-	29.000
(Increase) / Decrease in loans and advance	-	-
(Increase) / Decrease in trade and other receivables	-	(29.646)
(Increase) / Decrease in other non-current assets		
Increase / (Decrease) in trade payables	65.700	245.060
Increase / (Decrease) in short term borrowings		
Increase / (Decrease) in other current liabilities		0.877
Increase / (Decrease) in other financial liabilities		
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>23.436</b>	<b>219.101</b>
<b>Cash flows from investing activities</b>		
Purchase of property, plant and equipment	-	-
Purchase of Investments	-	(600.000)
Purchase/ Sale of shares	-	-
<b>Net cash used in investing activities</b>	<b>-</b>	<b>(600.000)</b>
<b>sale of fixed assets</b>	<b>-</b>	<b>-</b>
<b>Cash flows from financing activities</b>		
Loans & Advances Given/Received	-	-
Unsecured borrowings	1.350	368.454
Repayment of Car Loan	-	-
Dividends paid	-	-
<b>Net cash used in financing activities</b>	<b>1.350</b>	<b>368.454</b>
<b>Net increase in cash and cash equivalents</b>	<b>24.786</b>	<b>(12.444)</b>
<b>Cash and cash equivalents at beginning of period</b>	<b>80.861</b>	<b>13.550</b>
<b>Cash and cash equivalents at end of period</b>	<b>105.647</b>	<b>1.106</b>

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

**RAGHAV GUJRAL**  
DIRECTOR  
DIN : 09688181

Date: 29.11.2024  
Place: New Delhi

**Limited Review Report**

Review report to Board of Directors of  
**TIAAN CONSUMER LIMITED**

**LIMITED REVIEW REPORT ON UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER HALF YEAR ENDED SEPTEMBER 31<sup>ST</sup>, 2024 OF TIAAN CONSUMER LIMITED**

We have reviewed the accompanying statement of unaudited Standalone Financial Results of Tiaan Consumer Limited for the quarter half year ended 30.09.2024. 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 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 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 provides 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 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 GSA & Associates LLP**

Chartered Accountants  
Firm Regn. No. 000257N/N500339



CA Manindra K Tiwari  
Partner  
M.No. : 501419  
UDIN:24501419BKAAJR5485  
Place: New Delhi  
Date: 29/11/2024

Head Office: 16, DDA Flats, Ground Floor, Panchsheel- Shivalik Mor, Near Malviya Nagar New Delhi – 110017

Branch Office: 573, DDA SFS Flats, Pocket 1, Sector 22, Dwarka, West Delhi – 110075

Tel.: +91-98103-34801, 011-47633351, 011-61111215, E-mail: mkt@gsa.net.in

LLP Registration No. AAS-8863 (Formerly known as GSA & Associates)

Branches at Delhi, Gurugram, Akhnoor (Jammu), West Bengal

# TIAAN CONSUMER LIMITED

CIN: L85100GJ1992PLC017397

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Email: [tiaanconsumerltd112@gmail.com](mailto:tiaanconsumerltd112@gmail.com)

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Date: 29.11.2024

To,

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

**SCRIP CODE: 540108 (TIAAN CONSUMER LIMITED) EQ - ISIN - INE864T01011.**

**Subject: Undertaking for Non- Applicability of Regulation 32 of SEBI (LODR) Regulations, 2015 for the quarter & half year ended on September 30, 2024.**

Dear Sir/Madam,

As per Regulation 32 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 the listed entity shall submit to the stock exchange the following statement(s) for quarter & half year ended on September 30, 2024 for public issue, rights issue, preferential issue etc. –

(a) Indicating deviations, if any, in the use of proceeds from the objects stated in the offer document or explanatory statement to the notice for the general meeting, as applicable;

(b) Indicating category wise variation (capital expenditure, sales and marketing, working capital etc.) between projected utilization of funds made by it in its offer document or explanatory statement to the notice for the general meeting, as applicable and the actual utilization of funds.

In view of the aforesaid, I, the undersigned, **Mr. Raghav Gujral**, Managing Director of **Tiaan Consumer Limited** hereby certify that Compliances of Regulation 32 of SEBI (LODR) regulations, 2015 is **not applicable** to the company as the company **has not issued** any share by way of public issue, right issue, preferential issue etc. for the quarter & half year ended on September 30, 2024.

You are requested to take the above on your records and acknowledge the same.

Thanking You.

**For and on behalf of Board of Directors**  
**TIAAN CONSUMER LIMITED**

**RAGHAV GUJRAL**  
**(Managing Director)**  
**DIN: 09688181**

**Address: B 1-419 2nd Floor Near Janak Dental Janakpuri, New Delhi – 110058.**

**Place: New Delhi**  
**Encl: As above**