



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

Date: 19.09.2017

To  
BSE Limited  
Listing Dept./Dept. of Corporate Services  
Phizore Jeejeeboy Towers  
Dalal Street  
Mumbai – 400 001

Script Code: 540108  
Script Id: TAHL

Dear Sir,

Sub: Discrepancies in Financial Result of the Company for the Quarter ended June 2017

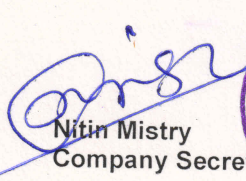
We refer to your e-mail dated 12<sup>th</sup> September, 2017 on captioned matter and as required by you we submit herewith the following:

1. Revised Financial Results in PDF as per IND-AS Format (Standalone Result).
2. Reconciliation table for Net Profit/ (Loss) on implementation of Indian Accounting Standard (IND-AS) Rules, 2015 as per SEBI circular dated 5<sup>th</sup> July, 2016 (Standalone Result).
3. Standalone Financial Result in XBRL Mode.

Kindly take above on your records.

Thanking you

For Tiaan Ayurvedic & Herbs Limited  
(formerly known as Rachana Capital & Securities Limited)

  
Nitin Mistry  
Company Secretary



Registered office: 903, D Tower, Kalpvruksh Apartment, Gotri, Vadodara-390021 ☎ 0265 319 2220

✉ rachnacapital@gmail.com | info@tiaanindia.com | www.rcasl.com | www.tiaanindia.com

CIN No.: L85100GJ1992PLC017397



## Tiaan Ayurvedic & Herbs Limited

### Statement of Standalone Unaudited Financial Results for the Quarter Ended on 30/06/2017

**PART-I**

Sr No	Particulars	(Amount in Rs.)	
		Quarter Ended	
		30-06-17	30-06-16
		Unaudited	Unaudited
<b>1</b>	<b>Revenue</b>		
	(a) Revenue from Operations	16,380,000.00	632,825.00
	(b) Other Income	169,095.00	111,203.00
	<b>Total Revenue (a+b)</b>	<b>16,549,095.00</b>	<b>744,028.00</b>
<b>2</b>	<b>Expenses</b>		
	(a) Cost of materials consumed	-	-
	(b) Purchase of stock-in-trade	15,069,600.00	-
	(c) Changes in inventories	-	-
	(d) Employee benefits expense	241,754.00	145,200.00
	(e) Depreciation and amortisation expense	42,505.00	215,525.00
	(f) Finance Cost	-	-
	(g) Other expenses	554,837.00	187,560.00
	<b>Total expenses</b>	<b>15,908,696.00</b>	<b>548,285.00</b>
<b>3</b>	<b>Profit/(Loss) from operations before Taxes (1-2)</b>	<b>640,399.00</b>	<b>195,743.00</b>
<b>4</b>	Tax expense I. Current Tax	181,792.00	-
<b>5</b>	<b>Net Profit / (Loss) after tax (9-10)</b>	<b>458,607.00</b>	<b>195,743.00</b>
<b>6</b>	<b>Other Comprehensive Income (net of tax)</b>		
	Items that will not be reclassified to profit and loss	-	-
<b>7</b>	<b>Total Comprehensive Income after tax (5+6)</b>	<b>458,607.00</b>	<b>195,743.00</b>
<b>8</b>	<b>Paid up Equity Share Capital (Face value of Rs.10/- each)</b>	31,038,000.00	31,038,000.00
<b>9</b>	<b>Earnings per share</b>		
	(of Rs. 10/- each ) (not annualised):		
	(a) Basic	0.15	0.06
	(b) Diluted	0.15	0.06

1 The Standalone Unaudited Financial Results of the Company for the quarter ended on 30th June, 2017 duly carried on Limited Review by the Statutory Auditors have been reviewed by the Audit Committee and taken on record by the Board of Directors at their meeting held on 10th August, 2017.

2 This Statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable. Beginning April 1, 2017, the Company has adopted Ind AS with a transition date of April 1, 2016 and accordingly, restated results for the quarter ended June 30, 2017.

3 The reconciliation of net profit reported for quarter ended June 30, 2016 in accordance with Indian GAAP to total comprehensive income in accordance with Ind AS is given below:

Description	Quarter Ended 30.06.2016 (Rs in Lakhs)
<b>Net Profit as per previous GAAP (Indian GAAP)</b>	1.96
Actuarial gain/(loss) on defined employee benefit plans recognised under other	-
<b>Net Profit as per Ind AS</b>	1.96

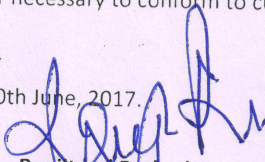
4 Previous period figures have been regrouped/reclassified wherever necessary to conform to current period classification.

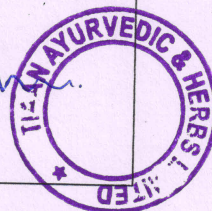
5 Provision for Taxation will be made at the end of the Financial Year

6 There were no Investor Complaints during the Quarter ended on 30th June, 2017.

Date : 10th August, 2017

Place : Vadodara

  
Ranjitmal Rathod  
Chairman & Managing Director





# N. B. Sakhara & Co.

47 Ambica Complex, Riya Chowk, 150ft Ring Road, Rajkot – 360 007  
E-Mail : caneel.gadhvi@gmail.com Cell: +91 9737283361 Phone: 0281 2238737

Review Report to the Board of Directors

08<sup>th</sup> August, 2017

**TIAAN AYURVEDIC & HERBS LIMITED**  
(formerly known as Rachana Capital & Securities Limited)

We have reviewed the accompanying statement of unaudited financial results of **TIAAN AYURVEDIC & HERBS LIMITED** (formerly known as Rachana Capital & Securities Limited) for the period ended 30<sup>th</sup> June, 2017. 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) 2400, Engagements to Review Financial Statements 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 an analytical procedure 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.

Place: Rajkot  
Date: August 08, 2017



For N B Sakhara & Co.  
Chartered Accountants

*Nangasi B. Sakhara*  
CA Nangasi B. Sakhara  
Proprietor  
Membership No. 129175