BARKHA & ASSOCIATES
CHARTERED ACCOUNTANTS

H. O. : 9, Weston Street, "SIDDHA WESTON"
1st Floor, Room No. 137, Kolkata - 700 013
Phone : +91 33 4064 6264
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B. O. : Lohar Patty Road, Near Durga Mandir
Kishanganj - 855 108(Bihar)

Auditor's Report On Quarterly Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI(Listing Obligations and Disclosure Requirements) Regulations, 2015

To Board of Directors of **Tunkai India Limited**

We have audited the quarterly financial results of **Tunkai India Limited** for the quarter ended 30th September, 2020 and the year to date results for the period 1st July,2020 to 30th September, 2020, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI(Listing Obligations and Disclosure Requirements) Regulations, 2015. These quarterly financial results as well as the year to date financial results have been prepared on the basis of the interim financial statements,which are the responsibility of the Company's management.Our responsibility is to express an opinion on these financial results based on our audit of such interim financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard for Interim Financial Reporting (AS 25 / Ind AS 34), prescribed, under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.

In our opinion and to the best of our information and according to the explanations given to us these quarterly financial results as well as theyear to date results:

(i) are presented in accordance with the requirements of Regulation 33 of the SEBI(Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and

(ii) give a true and fair view of the net profit/loss and other financial information for the quarter ended 30th September, 2020 as well as the year to date results for the period from 1stJuly, 2020 to 30th September, 2020.

For BARKHA & ASSOCIATES
Chartered Accountants
Firm Registration No: 327573E

Barkha Agarwal

Barkha & Associates Chartered Accountants M.No.-301636 Kolkata

Barkha Agarwal
Partner
Membership No: 301636

Place: Kolkata
Date: 11th November,2020
UDIN: 20301636AAAAJZ2462

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INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW

TO THE BOARD OF DIRECTORS OF TUNKAI INDIA LIMITED

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of **Tunkai India Limited** ("the Company), for the quarter/three months ended September 30, 2020 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by the Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016.

   This Statement which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.

2. We conducted our review of the statement in accordance with the Standard on Review Engagement (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 Statement is 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 option.

3. Based on our review conducted as stated above, nothing has come to our attestation that causes us to believe that the accompanying Statement, prepared in accordance with the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by the Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For BARKHA & ASSOCIATES
Chartered Accountants
Firm Registration No: 327573E

Barkha Agarwal

Barkha & Associates M.No.-301636 Kolkata Chartered Accountants

Barkha Agarwal
Partner
Membership No: 301636

Place: Kolkata
Date: 11th November, 2020
UDIN: 20301636AAAAJZ2462

TUNKAI INDIA LTD.

(CIN : L45203WB1984PLC038013)
Regd. Office : 23 Brabourne Road,6th Floor. Kolkata - 700001
Phone No. : (033) 22426885 , Fax : (033) 24071739
e-mail : tunkai@dhanshreegroup.com, Website : www.tunkaiindia.com

(Rs. in Lakhs)

Statement of Standalone Un-audited Financial Results for the Quarter ended 30th September, 2020

Sl No.	Particulars	3 months ended	Preceeding 3 months ended	Corresponding 3 months ended in the previous year	Year to date for the current period	Year to date in previous year	Previous Year
		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	-	-	-	-	-	-
II	Other income	-	-	6.06	-	6.06	20.54
III	Total Income (I+II)	-	-	6.06	-	6.06	20.54
IV	Expenses :				-	-	
	Cost of materials consumed	-	-	-	-	-	-
	Purchases of Stock-in-Trade	-	-	-	-	-	-
	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	-	-	-	-	-	-
	Employee benefits expense	1.95	2.49	4.44	4.44	8.88	18.82
	Finance Costs	-	-	-	-	-	-
	Depreciation /amortization expense	-	-	-	-	-	0.08
	Other expenses	0.76	0.31	0.73	1.07	1.45	2.80
	Total expenses (IV)	**2.71**	**2.80**	**5.17**	**5.51**	10.33	**21.70**
V	**Profit/(Loss) before exceptional items and tax (I-IV)**	(2.71)	(2.80)	0.89	(5.51)	(4.27)	(1.16)
VI	Exceptional Items	-	-	-	-	-	-
VII	**Profit / (Loss) before tax (V-VI)**	(2.71)	(2.80)	0.89	(5.51)	(4.27)	(1.16)
VIII	**Tax Expenses**						
	(1) Current Tax	-	-	-	-	-	-
	(2) Deferred Tax	-	-	-	-	-	-
IX	**Profit / (Loss) for the Period from continuing operations (VII-VIII)**	(2.71)	(2.80)	0.89	(5.51)	(4.27)	**0.02**
X	Profit / (Loss) from disconinued operations	-	-	-	-	-	(1.18)
XI	Tax expenses of discontinued operations	-	-	-	-	-	-
XII	**Profit / (Loss) from discontinued operations (after tax) (X-XI)**	-	-	-	-	-	-
XIII	**Profit / (Loss) for the period (IX+XII)**	(2.71)	(2.80)	0.89	(5.51)	(4.27)	(1.18)
XIV	**Other Comprehensive Income**	-	-	-	-	-	-
	A. I) Items that will not be reclassified to profit or loss	-	-	-	-	-	-
	i. Changes in the revaluation surplus	-		-	-	-	-
	ii. Remeasurements of the defined benefit plans						
	iii. Equity Instruments through Other Comprehensive Income						
	iv. Fair Value changes relating to own credit risk of financial liabilities designated at fair value through profit or loss						
	v. Share of Other Comprehensive Income in Associates and Joint Ventures, to the extent classified into profit or loss						
	vi. Others (specify nature)						
	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	-	-	-	-	-	-
	i. Exchange differences in translating the financial statements of a foreign operation						
	ii. Debt Instruments through Other Comprehensive Income						
	iii. The effective portion of gains and loss on hedging instruments in a cash flow hedge						
	iv. Share of Other Comprehensive Income in Associates and Joint Ventures, to the extent to be classified into profit or loss						
	v. Others (specify nature)						
	II) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
XV	**Total Comprehensive Income for the period (XIII+XIV)(Comprising Profit / (Loss)**	(2.71)	(2.80)	0.89	(5.51)	(4.27)	(1.18)
XVI	**Paid-up equity capital (Face value of Rs. 10/- each)**	119.45	119.45	119.45	119.45	119.45	119.45
	Number of Equity Shares	1194550	1194550	1194550	1194550	1194550	1194550
	Resrves (Other Equity)	-	-	-	-	-	189.57
XVII	**Earnings per Equity Share (for continuing operations) : (not annualised)**						
	(1) Basic (Rs.)	(0.23)	(0.23)	0.07	(0.46)	(0.36)	(0.10)
	(2) Diluted (Rs.)	**(0.23)**	**(0.23)**	**0.07**	(0.46)	(0.36)	(0.10)
XVIII	**Earnings per Equity Share (for discontinued operations) : (not annualised)**						
	(1) Basic (Rs.)	-	-	-	-	-	-
	(2) Diluted (Rs.)	-	-	-	-	-	-
XIX	**Earnings per Equity Share (for discontinued & continuing operations) : (not annualised)**						
	(1) Basic (Rs.)	(0.23)	(0.23)	0.07	(0.46)	(0.36)	(0.10)
	(2) Diluted (Rs.)	(0.23)	(0.23)	0.07	(0.46)	(0.36)	(0.10)

NOTES

1. The Company is dealing in Real Estate Segment only.
2. The aforesaid financial results was reviewed by the Audit Committee and was approved by the Board of Directors at its meeting held on 11.11.2020.
3. The Auditors have carried out Limited Review (LR) on the aforesaid financial results and the said report was placed and noted by the Board.
4. The Company has already adopted IND AS w.e.f. 1.4.2017 and 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.
5. The format for un-audited quarterly results as prescribed in SEBI's Circular CIR/CFD/CMD/15/2015 dated November 30, 2015 has been modified to the extent required to comply with requirements of SEBI's circular dated July 5, 2016, IND AS and Schedule III (Division II) to the Companies Act, 2013 applicable to Companies that are required to comply with Ind AS.
6. The Figures for the corresponding previous period have been regrouped/reclassified whenever necessary, to make them comparable.

By Order of the Board of Directors
For Tunkai India Limited

Daulat Singh Surana
Wholetime Director
DIN : 00313888

Place : Kolkata
Date : 11.11.2020

Barkha & Associates Chartered Accountants M.No.-301636 Kolkata

TUNKAI INDIA LTD. Kolkata

TUNKAI INDIA LIMITED
(CIN : L45203WB1984PLC038013)
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STATEMENT OF ASSETS AND LIABLITIES AS AT 30TH SEPTEMBER, 2020

(Rs. in Lakhs)

Sl. No.	Particulars	As at half year ended 30/09/2020	As at previous year ended 31.03.2020
		Un-Audited	Audited
	ASSETS		
(1)	**Non-current assets**		
	(a) Property, Plant and Equipment	0.32	0.32
	(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	-	-
	(h) Financial Assets	-	-
	(i) Investments	-	-
	(ii) Trade receivables	-	-
	(iii) Loans	-	-
	(i) Deferred tax assets (net)	0.19	0.19
	(j) Other non-current assets	-	-
(2)	**Current assets**		
	(a) Inventories	47.07	47.07
	(b) Financial Assets	-	-
	(i) Investments	-	-
	(ii) Trade receivables	-	0.05
	(iii) Cash and cash equivalents	0.89	0.04
	(iv) Bank balances other than(iii) above		-
	(v) Loans	250.44	-
	(vi) Others (to be specified)	-	-
	(c) Current Tax Assets (Net)	1.45	-
	(d) Other current assets	8.85	266.77
	Total Assets	309.21	314.44
	EQUITY AND LIABILITIES		
(1)	Equity		
	(a) Equity Share capital		
	(b) Other Equity	119.45	119.45
(2)	LIABILITIES	184.06	189.57
	(a) Financial Liabilities		
	(i) Borrowings	-	-
	(ii) Trade payables	-	-
	(iii)Other financial liabilities (other than those specified in item (b), to be specified)	-	-
	(b) Provisions	-	-
	(c) Deferred tax liabilities (Net)	-	-
	(d) Other non-current liabilities	-	-
	Current liabilities		
	(a) Financial Liabilities	-	-
	(i) Borrowings	-	-
	(ii) Trade payables	-	5.42
	(iii) Other financial liabilities (other than those specified in item (c)	-	-
	(b) Other current liabilities	5.70	-
	(c) Provisions	-	-
	(d) Current Tax Liabilities (Net)		-
	Total Equity and Liabilities	309.21	314.44

By Order of the Board of Directors
For Tunkai India Limited

Daulat Singh Surana
Wholetime Director
DIN: 00313888

Place: Kolkata
Date: 11.11.2020

Barkha & Associates Chartered Accountants M.No.-301636 Kolkata

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Standalone Cash Flow for six months ended 30th September, 2020

(Rs. in Lakhs)

Sl. No.	Particulars	As at half year ended 30/09/2020	As at previous half year ended 30/09/2019
		Un-Audited	Un-Audited
A	**CASH FLOWS FROM OPERATING ACTIVITIES**		
	Profit before Tax	(5.51)	(4.27)
	Adjustments for:		
	Depreciation and Amortisation Expense	-	-
	Interest Income	-	-
	Dividend Income	-	-
	Finance cost	-	-
	Leave Encashment	-	-
	Gratuity	-	-
	(Profit) /Loss on sale of assets	-	-
	(Profit)/ Loss on sale of customer contracts	-	-
	(Profit)/Loss from Partnership firm	-	-
	Liabilities no longer required written back	-	-
	Profit on Disposal of Fixed Assets (Net)	-	-
	Bad Debts, Advances, etc. written off	-	-
	Others	-	-
	Operating profit before working capital changes	(5.51)	(4.27)
	Adjustments for Changes in Working Capital:		
	Trade receivables, loan and advances and other assets	6.08	(32.10)
	Inventories	-	0.15
	Trade payables, other liabilities and provisions	0.28	(0.50)
	Cash generated from operations	-	-
	Direct Taxes paid (net of Refunds)	-	-
	Net Cash Flows (Used in) Operating Activities	0.85	(36.72)
B	**CASH FLOWS FROM INVESTING ACTIVITIES**		
	Purchases of property, plant and equipment, intangible assets		-
	Sales of property, plant and equipment		-
	Realisation from sale of customer contracts		-
	Purchase of Non-current investment		-
	Capital (Deposit) / Withdrawn from Partnership firm		-
	Proceeds upon maturity of Fixed Deposits with Banks		-
	Capital Expenditure on fixed assets, including capital advances		-
	Investment in Fixed Deposits with Banks		-
	Interest received		-
	Dividend received		-
	Net Cash Flows (Used In) / From Investing Activities		-
C	**CASH FLOWS FROM FINANCING ACTIVITIES**		-
	Repayment of short term borrowings (Net)		-
	Repayment of long term borrowings (Net)		-
	Finance Cost		-
	Net Cash Flows From / (Used In) Financing Activities		-
			-
	Net Changes in Cash and Cash Equivalents (A)+(B)+(C)	**0.85**	**(36.72)**
	Opening Cash and Cash Equivalent	**0.04**	**37.30**
	Closing Cash and Cash Equivalent	**0.89**	**0.58**

By Order of the Board of Directors
For Tunkai India Limited

Daulat Singh Surana
Wholetime Director
DIN: 00313888

Place: Kolkata
Date: 11.11.2020

Barkha & Associates Chartered Accountants M.No.-301636 Kolkata

TUNKAI INDIA LTD. Kolkata