



**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/twelve months ended March 31, 2021 ("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/CMD1/80/2019 dated July 19, 2019.

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 there under 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 opinion.
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 recognized accounting practices and policies, 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/ CMD1/80/2019 dated July 19, 2019, 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 Agarwal
Partner
Membership No: 301636

TUNKAI INDIA LIMITED

(CIN : L45203WB1984PLC038013)

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(Rs. in Lakhs)

STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR JST MARCH, 2021 PREPARED IN COMPLIANCE WITH THE INDIAN ACCOUNTING STANDARDS (Ind-AS)

Sl. No.	Particulars	Quarter ended March 31, 2021	Preceding three months ended on December 31, 2020	Corresponding three months ended in the previous year on March 31, 2020	Year ended on March 31, 2021	Previous year ended on March 31, 2020
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1	Income from Operations					
	(a) Revenue from operations	0.00	0.00	0.00	0.00	0.00
	(b) Other income	13.94	0.00	14.47	13.94	20.54
	Total Income from operations (net)	13.94	0.00	14.47	13.94	20.54
2	Expenses					
	a. Cost of materials consumed	0.00	0.00	0.00	0.00	0.00
	b. Purchase of Stock-in-Trade	0.00	0.00	0.00	0.00	0.00
	c. Changes in inventories of finished goods, Stock-in-Trade and work-in-progress	0.00	0.00	0.00	0.00	0.00
	d. Employee benefits expense	10.45	1.85	5.50	10.94	18.17
	e. Finance Cost	0.66	0.00	0.00	0.00	0.00
	f. Depreciation and amortization expenses	0.00	0.00	0.00	0.00	0.00
	g. Other expenses	0.95	0.42	3.20	2.42	2.30
	Total expenses	11.46	2.27	6.70	19.38	21.79
3	Profit before exceptional items and tax (1-2)	2.48	-2.27	7.77	(5.44)	(1.25)
4	Exceptional items	0.00	0.00	0.00	0.00	0.00
5	Profit before tax (3-4)	2.48	-2.27	7.77	(5.44)	(1.25)
6	Tax Expenses					
	(1) Current Tax	0.00	0.00	0.00	0.00	0.00
	(2) Deferred Tax	0.03	0.00	0.00	0.03	0.02
	Total Tax Expenses	0.03	0.00	0.00	0.03	0.02
7	Total Profit (Loss) for Period	2.45	-2.27	7.77	(5.47)	(1.13)
8	Other Comprehensive Income (net of tax)					
	(A) Items that will not be reclassified subsequently to profit or loss					
	i. Remeasurement of the net defined benefit liability - asset, net	0.00	0.00	0.00	0.00	0.00
	ii. Equity instruments through other comprehensive income, net	0.00	0.00	0.00	0.00	0.00
	(B) Impact of tax relating to items that will not be reclassified subsequently to profit or loss					
	i. Fair value changes on derivatives designated as cash flow hedge, net	0.00	0.00	0.00	0.00	0.00
	ii. Fair value changes on investments, net	0.00	0.00	0.00	0.00	0.00
9	Total Other Comprehensive Income (net of tax)	0.00	0.00	0.00	0.00	0.00
10	Total Comprehensive Income for the period	2.45	-2.27	7.77	(5.47)	(1.13)
11	Details Equity Share Capital					
	Paid up equity share capital	119.45	119.45	119.45	119.45	119.45
	Face Value of Equity Share Capital	10.00	10.00	10.00	10.00	10.00
12	Earnings per equity share					
	(i) Earnings per equity share for Continuing Operations					
	Basic earnings (loss) per share from continuing operations	0.23	-0.20	0.65	(0.46)	(0.10)
	Diluted earnings (loss) per share from continuing operations	0.21	-0.20	0.65	(0.46)	(0.10)
	(ii) Earnings per equity share for discontinued operations					
	Basic earnings (loss) per share from discontinued operations	0.00	0.00	0.00	0.00	0.00
	Diluted earnings (loss) per share from discontinued operations	0.00	0.00	0.00	0.00	0.00
	(iii) Earnings per equity share					
	Basic earnings (loss) per share from continuing and discontinued operations	0.23	-0.20	0.65	(0.46)	(0.10)
	Diluted earnings (loss) per share from continuing and discontinued operations	0.21	-0.20	0.65	(0.46)	(0.10)

Place : Kolkata
Date : 30.06.2021



By Order of the Board of Directors
For TUNKAI INDIA LIMITED
Daulat Singh Surana
Daulat Singh Surana
Director
DIN : 00313888

Standalone Cash Flow for six months ended 31st March, 2021			
			(Rs. in Lakhs)
Sl. No.	Particulars	As on 31.03.2021	As on 31.03.2020
		Audited	Audited
A	CASH FLOWS FROM OPERATING ACTIVITIES		
	Profit before Tax	(5.45)	(1.15)
	<i>Adjustments for:</i>		
	Depreciation and Amortisation Expense	0.02	0.08
	Interest Income	13.94	14.46
	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	-	6.08
	Operating profit before working capital changes	8.51	19.47
	<i>Adjustments for Changes in Working Capital:</i>		
	Trade receivables, loan and advances and other assets	(2.04)	(36.21)
	Inventories	-	0.15
	Trade payables, other liabilities and provisions	12.62	(0.12)
	Cash generated from operations	19.09	(16.71)
	Direct Taxes paid (net of Refunds)	-	-
	Net Cash Flows (Used in) Operating Activities	19.09	(16.71)
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	(13.94)	(14.46)
	Dividend received	-	-
	Other income	-	(6.08)
	Net Cash Flows (Used In) / From Investing Activities	(13.94)	(20.54)
	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)	5.15	(37.25)
	Opening Cash and Cash Equivalent	0.04	37.29
	Closing Cash and Cash Equivalent	5.19	0.04

*The disclosure is an extract of the audited Statement of Cash flows for the year ended March 31, 2021 and March 31, 2020 prepared in compliance with Indian Accounting Standard (Ind AS) 34 Interim Financial Reporting

By Order of the Board of Directors
For Tunkai India Limited



Daulat Singh Surana

Daulat Singh Surana
Director
DIN : 00313888



Place : Kolkata
Date : 30.06.2021

STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST MARCH, 2021 (STANDALONE)

(Rs. in Lakhs)

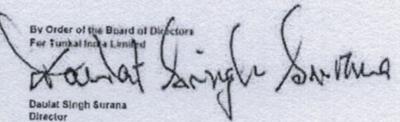
Sl. No.	Particulars	As at year ended March 31, 2021	As at previous year ended March 31, 2020
		(Audited)	(Audited)
	ASSETS		
(1)	Non-current assets		
	(a) Property, Plant and Equipment	0.29	0.32
	(b) Capital work-in-progress	-	-
	(c) Investment Property	-	-
	(d) Goodwill	-	-
	(e) Other Intangible assets	-	-
	(f) Intangible assets under development	-	-
	(g) Biological Assets other than bearer plants	-	-
	(h) Financial Assets	-	-
	(i) Investments	-	-
	(ii) Trade receivables	-	-
	(iii) Loans	-	-
	(j) Deferred tax assets (net)	0.16	0.19
	(k) Other non-current assets	-	-
	Total Non-current assets	0.45	0.51
(2)	Current assets		
	(a) Inventories	47.02	47.07
	(b) Financial Assets	-	-
	(c) Investments	-	-
	(ii) Trade receivables	0.05	0.05
	(iii) Cash and cash equivalents	5.19	0.04
	(iv) Bank balances other than (iii) above	-	-
	(v) Loans	-	-
	(vi) Others (to be specified)	-	-
	(c) Current Tax Assets (Net)	-	-
	(d) Other current assets	-	-
	Total Current assets	264.73	266.77
	Total Assets	317.04	313.93
	Total Assets	317.49	314.44
	EQUITY AND LIABILITIES		
(1)	Equity		
	(a) Equity Share capital	119.45	119.45
	(b) Other Equity	184.09	189.57
	Total Equity	303.54	309.02
(2)	LIABILITIES		
	Non-current liabilities		
	(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		
	Total Non-current liabilities		
	Current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings		
	(ii) Trade payables	13.95	5.42
	(iii) Other financial liabilities (other than those specified in item (c))		
	(b) Other current liabilities		
	(c) Provisions		
	(d) Current Tax Liabilities (Net)		
	Total Non-current liabilities	13.95	5.42
	Total Equity and Liabilities	317.49	314.44

NOTES:

- 1 The Company is dealing in one segment only i.e. Retail Trade.
- 2 The figures for the Quarter ended 31st March, 2021 are the balancing figures between the audited figures in respect of the full financial year and the published year to date figures upto the 3rd Quarter of the Current financial year.
- 3 The above-stated Audited Standalone financial results were reviewed by the Audit Committee and was approved by the Board of Directors at its meeting held on 30th June, 2021.
- 4 The Statutory Auditors have carried out Audit on the above-stated financial results and have expressed unqualified opinion.
- 5 This statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) as amended by the Companies (Indian Accounting Standards) (Amended) Rules, 2016 as prescribed under section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
- 6 The format for audited results as prescribed in SEBI Circular CIR/CFD/CSID/15/2013 dated November 30, 2015 has been modified to the extent required to comply with requirements of SEBI's circular dated July 3, 2016, Ind AS and Schedule III (Division II) to the Companies Act, 2013 applicable to Companies that are required to comply with Ind AS.
- 7 Previous year period figures have been regrouped/rearranged, wherever necessary to make them comparable with the current period figures.
- 8 The results for the quarter and year ended March 31, 2021 are available on the Calcutta Stock Exchange Limited (URL: www.cseindia.com) and on the Company's website (URL: www.tunkaiindia.com).
- 9 The Auditors have carried out Audit on the aforesaid financial results for the quarter and year ended 31st March, 2020 and the report was placed before the Board and the same was noted.

Place : Kolkata
 Date : 30.06.2021



By Order of the Board of Directors
 For Tunkai India Limited

 Daulat Singh Surana
 Director
 DIN : 00313988