



Phone : 2242 6885

Website : [www.tunkaiindia.com](http://www.tunkaiindia.com)

## Tunkai India Limited

23, Brabourne Road, 6th Floor, Kolkata - 700 001, India  
CIN: L45203WB1984PLC038013, Email : [tunkai@dhanshreegroup.com](mailto:tunkai@dhanshreegroup.com)

Date: 12.11.2021

TO  
THE LISTING DEPARTMENT  
THE CALCUTTA STOCK EXCHANGE LIMITED  
7 LYONS RANGE  
KOLKATA - 700001

Dear Sir/Madam,

Sub: Outcome of the Board Meeting Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/ Madam,

With reference to our letter dated 2<sup>nd</sup> November, 2021, the Board of Directors of the Company at its Meeting held today i.e. 12<sup>th</sup> November, 2021, Friday has, inter alia, considered and approved the following –

In compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, The Unaudited Financial Results of the Company for the quarter and half yearly ended September 30, 2021. In this regard, we enclose herewith, the Unaudited Financial Results for the quarter and half yearly ended September 30, 2021 and Limited Review Reports issued by the Statutory Auditors of the Company.

The Board meeting commenced at 4.00 p.m. and concluded at 5.00 p.m. today.

The un-audited Financial Results shall also be Published in the newspaper in the format prescribed under Regulation 47 of the Listing Regulations. However the aforesaid information are also available on the Company's website [www.tunkaiindia.com](http://www.tunkaiindia.com) and on the website of CSE limited. Viz. [www.cse-india.com](http://www.cse-india.com).

We request you to kindly take the above on records

Yours faithfully,  
**FOR TUNKAI INDIA LIMITED**

**Sandeep Kumar Surana**  
Director  
DIN: 00313985



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 ended September 30, 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 amended (" Listing Regulations).

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, 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

Place: Kolkata

Date: 12<sup>th</sup> November, 2021

UDIN: 21301636AAAATJ7809

**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.tunkaindia.com

**Statement of Standalone Un-audited Financial Results for the Quarter ended 30th September, 2021**

(Rs. in Lakhs)

Sl No.	Particulars	3 months ended	Preceding 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
		30.09.2021 (Unaudited)	30.06.2021 (Unaudited)	30.09.2020 (Unaudited)	30.09.2021 Unaudited	30.09.2020 Unaudited	31.03.2021 (Audited)
I	Revenue from operations	-	-	-	-	-	-
II	Other Income	-	-	-	-	-	-
III	Total Income (I+II)	0.38	0.09	-	-	-	-
IV	Expenses :	0.38	0.09	-	0.47	-	13.94
	Cost of materials consumed	-	-	-	0.47	-	13.94
	Purchases of Stock-in-Trade	-	-	-	-	-	-
	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	-	-	-	-	-	-
	Employee benefits expense	-	-	-	-	-	-
	Finance Costs	3.90	3.90	1.95	7.80	4.44	18.94
	Depreciation / amortization expense	-	-	-	-	-	-
	Other expenses	-	-	-	-	-	-
	Total expenses (IV)	1.02	0.41	0.76	1.43	1.07	2.42
V	Profit/(Loss) before exceptional items and tax (I-IV)	4.92	4.31	2.71	8.23	5.61	18.38
VI	Exceptional Items	(4.54)	(4.22)	(2.71)	(8.76)	(5.51)	(5.44)
VII	Profit / (Loss) before tax (V-VI)	-	-	-	-	-	-
VIII	Tax Expenses	(4.54)	(4.22)	(2.71)	(8.76)	(5.51)	(5.44)
	(1) Current Tax	-	-	-	(8.76)	(5.51)	(5.44)
	(2) Deferred Tax	-	-	-	-	-	-
IX	Profit / (Loss) for the period from continuing operations (VII-VIII)	-	-	-	-	-	-
X	Profit / (Loss) from discontinued operations	(4.54)	(4.22)	(2.71)	(8.76)	(5.51)	(5.47)
XI	Tax expenses of discontinued operations	-	-	-	-	-	-
XII	Profit / (Loss) from discontinued operations (after tax) (X-XI)	-	-	-	-	-	-
XIII	Profit / (Loss) for the period (IX+XII)	-	-	-	-	-	-
XIV	Other Comprehensive Income	(4.54)	(4.22)	(2.71)	(8.76)	(5.51)	(5.47)
	A. 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)	-	-	-	-	-	-
	B. 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)	-	-	-	-	-	-
	vi. 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))	(4.54)	(4.22)	(2.71)	(8.76)	(5.51)	(5.47)
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
	Reserves (Other Equity)	-	-	-	-	-	-
XVII	Earnings per Equity Share (for continuing operations) : (not annualised)	-	-	-	-	-	189.57
	(1) Basic (Rs.)	-	-	-	-	-	189.57
	(2) Diluted (Rs.)	(0.38)	(0.35)	(0.23)	(0.73)	(0.46)	(0.46)
XVIII	Earnings per Equity Share (for discontinued operations) : (not annualised)	(0.38)	(0.35)	(0.23)	(0.73)	(0.46)	(0.46)
	(1) Basic (Rs.)	-	-	-	-	-	-
	(2) Diluted (Rs.)	-	-	-	-	-	-
XIX	Earnings per Equity Share (for discontinued & continuing operations) : (not annualised)	-	-	-	-	-	-
	(1) Basic (Rs.)	-	-	-	-	-	-
	(2) Diluted (Rs.)	(0.38)	(0.35)	(0.23)	(0.73)	(0.46)	(0.46)

**NOTES**

- The Company is dealing in Real Estate Segment only.
- The aforesaid financial results was reviewed by the Audit Committee and was approved by the Board of Directors at its meeting held on 12.11.2021.
- The Auditors have carried out Limited Review (LR) on the aforesaid financial results and the said report was placed and noted by the Board.
- 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.
- 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.
- The Figures for the corresponding previous period have been regrouped/reclassified whenever necessary, to make them comparable.

Place : Kolkata  
Date : 12.11.2021



By Order of the Board of Directors  
For Tunkai India Limited  
*Sandeep Kumar Surana*  
Sandeep Kumar Surana  
Director  
DIN : 00313985



**TUNKAI INDIA LIMITED**  
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**STATEMENT OF ASSETS AND LIABILITIES AS AT 30<sup>TH</sup> SEPTEMBER, 2021**

(Rs. in Lakhs)

Sl. No.	Particulars	As at half year ended 30/09/2021	As at previous year ended 31.03.2021
		Un-Audited	Audited
	<b>ASSETS</b>		
(1)	<b>Non-current assets</b>		
	(a) Property, Plant and Equipment		
	(b) Capital work-in-progress	0.29	0.29
	(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)	0.16	0.16
	(j) Other non-current assets	-	-
(2)	<b>Current assets</b>		
	(a) Inventories	-	-
	(b) Financial Assets	47.07	47.07
	(i) Investments	-	-
	(ii) Trade receivables	-	-
	(iii) Cash and cash equivalents	-	0.05
	(iv) Bank balances other than (iii) above	1.21	5.19
	(v) Loans	-	-
	(vi) Others (to be specified)	244.04	-
	(c) Current Tax Assets (Net)	-	-
	(d) Other current assets	1.08	-
	<b>Total Assets</b>	<b>302.74</b>	<b>264.73</b>
	<b>EQUITY AND LIABILITIES</b>	<b>302.74</b>	<b>317.49</b>
(1)	<b>Equity</b>		
	(a) Equity Share capital	-	-
	(b) Other Equity	119.45	119.45
(2)	<b>LIABILITIES</b>	<b>175.33</b>	<b>184.09</b>
	(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	-	-
	<b>Current liabilities</b>		
	(a) Financial Liabilities		
	(i) Borrowings	-	-
	(ii) Trade payables	-	-
	(iii) Other financial liabilities (other than those specified in item (c))	-	13.95
	(b) Other current liabilities	-	-
	(c) Provisions	7.96	-
	(d) Current Tax Liabilities (Net)	-	-
	<b>Total Equity and Liabilities</b>	<b>302.74</b>	<b>317.49</b>

Place: Kolkata  
Date: 12.11.2021



By Order of the Board of Directors  
For Tunkai India Limited

*Sandeep Kumar Surana*

Sandeep Kumar Surana  
Director  
DIN: 00313985



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**Standalone Cash Flow for six months ended 30th September, 2021**

Sl. No.	Particulars	(Rs. in Lakhs)	
		As at half year ended 30/09/2021	As at previous half year ended 30/09/2020
		Un-Audited	Un-Audited
<b>A</b>	<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
	Profit before Tax		
	<b>Adjustments for:</b>	(8.76)	(5.51)
	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	-	-
	<b>Operating profit before working capital changes</b>	-	-
	<b>Adjustments for Changes in Working Capital:</b>	(8.76)	(5.51)
	Trade receivables, loan and advances and other assets		
	Inventories	10.77	6.08
	Trade payables, other liabilities and provisions	-	-
	Cash generated from operations	(5.99)	0.28
	Direct Taxes paid (net of Refunds)	-	-
	<b>Net Cash Flows (Used in) Operating Activities</b>	(3.98)	0.85
<b>B</b>	<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
	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		
	<b>Net Cash Flows (Used In) / From Investing Activities</b>		
<b>C</b>	<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
	Repayment of short term borrowings (Net)		
	Repayment of long term borrowings (Net)		
	Finance Cost		
	<b>Net Cash Flows From / (Used In) Financing Activities</b>		
	<b>Net Changes in Cash and Cash Equivalents (A)+(B)+(C)</b>	(3.98)	0.85
	<b>Opening Cash and Cash Equivalent</b>	5.19	0.04
	<b>Closing Cash and Cash Equivalent</b>	1.21	0.89

Place: Kolkata  
Date: 12.11.2021



By Order of the Board of Directors  
For Tunkai India Limited

*Sandeep Kumar Surana*

Sandeep Kumar Surana  
Director  
DIN: 00313985

