



Tinna Rubber And Infrastructure Limited

CIN NO. : L51909DL1987PLC027186

Regd. Office : Tinna House, No-6, Sultanpur, Mandi Road,
Mehrauli, New Delhi -110030 (INDIA)

Tel. : (011) 4951 8530 (70 Lines) (011) 4900 3870 (30 Lines)



V.R. BANSAL & ASSOCIATES

Chartered Accountants

A-69, Vijay Block, Laxmi Nagar, Delhi-110092

Tel.: 22016191, 22433950 • Mob.: 9810052850, 9810186101

valuation methodology and various assumptions used in determination of value in use/fair value by independent valuation experts as is more fully described in the aforesaid note. Based on the management policy, no change in fair value of the investee Company is considered necessary for the current quarter.

(c) The Company has an investment of 441.25 lakhs in TP Buildtech Private Limited, an associate Company, the net worth of which as at 30 September 2021 has substantially eroded. Considering this matter is fundamental to the understanding of the users of standalone financial statements, we draw attention to Note 5 of the financial statement, regarding the Company's non-current investment in associate company, TP Buildtech Private Limited. Based on disclosure in the said note, no provision for impairment has been considered necessary in the Financial Statement.

(d) We draw attention to Note no. 6 of the accompanying Standalone Ind AS Financial Statement,

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Website:www.tinna.in,email:investor@tinna.in,Telephone No.:011-49518530 Fax no.:011-26807073

CIN:L51909DL1987PLC027186

UNAUDITED STANDALONE BALANCE SHEET AS AT SEPTEMBER 30,2021

Statement of Assets And Liabilities	(Rs. In lakhs)	(Rs. In lakhs)
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TINNA RUBBER AND INFRASTRUCTURE LIMITED
UNAUDITED STANDALONE STATEMENT OF CASH FLOWS FOR THE HALF YEAR ENDED SEPTEMBER 30, 2021

(Rs.in Lakhs)

	Half Year ended	Half Year ended
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Net increase / (decrease) in cash and cash equivalents (A+B+C)	(12.23)	2.26
Cash and cash equivalents at the beginning of the year	37.26	29.61

Notes to the Standalone Financial Statement :

- 1 The above financial results of Tinna Rubber And Infrastructure Limited ('the Company ') have been prepared in accordance with the Indian Accounting Standards (Ind AS)- 34 "Interim Financial Reporting" as prescribed under Section 133 of the Companies Act,2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules,2015 and the Companies (Indian Accounting Standards) Rules,2016.
- 2 The Company has given Corporate Guarantees to associate Company and other group Companies for credit facilities availed by them. The ability to repay the outstanding debt is primarily dependent on generation of cash flows from business operations. The Company's

Company. On account of this, the Company has prepared cash flow projections , and also assessed the recoverability of receivables , contract assets , factored assumptions used in annual impairment testing of intangible assets having indefinite useful life, using the various internal and external information up to the date of approval of these financial results . On the basis of evaluations and current indicators of future economic conditions , the company expects to recover the carrying amount of these assets and does not anticipate any impairment to these financial and non-financial assets. The Company is Continuously monitoring the situation arising on account of COVID-19 and will make appropriate action required, if any.

- 9 The Unaudited Standalone financial results of the company for the quarter ended 30th September 2021 have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 20th October 2021.

FOR TINNA RUBBER AND INFRASTRUCTURE LIMITED

Place: Delhi

Date: 20th October 2021



Director



V.R. BANSAL & ASSOCIATES

Chartered Accountants

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specified under section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014 and the Companies (Indian Accounting Standards) Rules, 2015. The Valuation involves significant management judgments and estimates on the valuation methodology and various assumptions used in determination of value in use/fair value by independent valuation experts as is more fully described in the aforesaid note. Based on the management policy, no change in fair value of the investee Company is considered necessary for the current financial year.

(c) We draw attention to Note no. 5 of the accompanying Standalone Ind AS Financial Statement, with regard to provision of interest on term loan availed from India Bulls Commercial Credit Limited (IBCCCL) as is more fully described in the above note. Since the matter is under arbitration, the impact of the outcome cannot be determined at the reporting date and hence not provided for

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UN-AUDITED CONSOLIDATED FINANCIAL RESULTS

TINNA RUBBER AND INFRASTRUCTURE LIMITED

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TINNA RUBBER AND INFRASTRUCTURE LIMITED
UNAUDITED CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE HALF YEAR ENDED SEPTEMBER 30, 2021

		(Rs.in Lakhs)	
S.No.	Particulars	Half Year ended September 30, 2021 (Unaudited)	Half Year ended September 30, 2020 (Unaudited)
A.	CASH FLOWS FROM OPERATING ACTIVITIES		
	Profit/ (loss) before income tax	1,072.10	(325.79)
	Adjustments to reconcile profit before tax to net cash flows		
	Depreciation and amortisation expense	424.22	263.58

Notes :

- 1 The above Cash flow statement has been prepared under the "Indirect Method" as set out in Indian Accounting Standard-7 "Statement of Cash Flows".
- 2 Components of cash and cash equivalents :-

	As at September 30,2021	As at September 30,2020
Cash and cash equivalents		
Balances with banks		
Current accounts	8.54	14.70
Cash on hand	16.49	17.17
	<u>25.03</u>	<u>31.87</u>

FOR TINNA RUBBER AND INFRASTRUCTURE LIMITED

Place: New Delhi
Date: 20th October, 2021


DIRECTOR



Notes to the Consolidated Financial Statements

- 1 The above financial results are extracted from the audited Ind AS Consolidated Financial Statements of the Group, which are prepared in accordance with Indian Accounting Standard ("Ind AS") as prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder. The said financial results represent results of the Company and its associate which have been prepared in accordance with Ind AS 110- 'Consolidated Financial Statements' and Ind AS 28- 'Investments in associates and joint ventures'
- 2 The Parent Company has given Corporate Guarantees to associate Company and other group companies for their borrowings and other financial obligations.



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Date: October 20, 2021