

SEARCHABLE FORMATE

Date: 12/11/2020

To,
Gen. Manager (DCS)
BSE Limited.
P J Towers, Dalal Street,
Fort, Mumbai-400001

Dear Sir,

SUB: COMPLIANCE OF REGULATION 33 OF SECURITIES AND EXCHANGE BOARD OF INDIA (LISTING OBLIGATIONS AND DISCLOSURES REQUIREMENTS) REGULATIONS, 2015 FOR M/S. TRANS FINANCIAL RESOURCE LIMITED.

REF: COMPANY CODE BSE: 526961

With regard to captioned subject, the Board of Directors of the Company at its meeting held on 12TH November, 2020 has considered and approved the unaudited financial results for the Quarter and half year ended on 30th September, 2020. The said financial results were accompanied by the Statement of Assets & Liability, Cash Flow Statement and Limited Review Report given by the statutory auditor of the company.

Kindly find enclosed herewith unaudited financial results for the Quarter and half year ended on 30th September, 2020 along with Statement of Assets & Liability, Cash Flow Statement and Limited Review Report in compliance of Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosures Requirements) Regulations, 2015.

You are requested to take the same on record.

Thanking you.

Yours sincerely,

FOR, TRANS FINANCIAL RESOURCES LIMITED

MR. JAIMINKUMAR SHAH
DIRECTOR
(DIN: 06920281)



Date: 12/11/2020

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Gen. Manager (DCS)
BSE Limited.
P J Towers, Dalal Street,
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FOR, TRANS FINANCIAL RESOURCES LIMITED

**MR. JAIMINKUMAR SHAH
DIRECTOR
(DIN: 06920281)**



Unaudited financial results for the Quarter and half year Ended on 30th September, 2020

PART- I	Statement of Standalone Unaudited Results for the Quarter and half year Ended on 30th September, 2020									
	Particulars	Quarter ended on			Half year ended on			Year ended on		
		30.09.2020 Unaudited	30.06.2020 Unaudited	30.09.2019 Unaudited	30.09.2020 Unaudited	30.09.2019 Unaudited	30.09.2020 Unaudited	30.09.2019 Unaudited	31.03.2020 Audited	
	Income from Operations									
I	Revenue from operation	0.00	0.00	71.15	0.00	0.00	152.99	383.08		
II	Other Income	0.03	0.00	1.12	0.03	0.03	1.12	353.94		
III	Total Income (I + II)	0.03	0.00	72.27	0.03	0.03	154.11	737.02		
IV	Expenses									
	a) Cost of Material Consumed/Project Expenses	14.81	11.46	73.86	26.27	119.01	272.04			
	b) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-18.60	-15.23	-7.39	-33.83	22.04	0.00	0.00		
	c) Employee Benefit Expense	1.92	1.92	2.19	3.84	8.05	99.39			
	d) Finance cost	0.00	0.00	0.08	0.00	0.12	27.16			
	e) Depreciation & amortization	5.45	5.43	5.42	10.88	10.84	21.69			
	f) Other Expenditure	3.96	4.67	7.77	8.63	18.86	31.63			
	Total Expenses (IV)	7.54	8.25	81.93	15.79	178.92	451.91			
V	Profit/(Loss) before extra ordinary and exceptional Items and	-7.52	-8.25	-9.66	-15.77	-24.81	285.11			
VI	Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00			
VII	Profit/(Loss) before extra ordinary Items and tax (V -VI)	-7.52	-8.25	-9.66	-15.77	-24.81	285.11			
VIII	Extra Ordinary Items	0.00	0.00	0.00	0.00	0.00	0.00			
IX	Profit / (Loss) before Tax (VII- VIII)	-7.52	-8.25	-9.66	-15.77	-24.81	285.11			
X	Tax expense									
	(i) Current Tax	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
	(ii) Deferred Tax	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
XI - X)	Profit (Loss) for the period from continuing operations (IX	-7.52	-8.25	-9.66	-15.77	-24.81	285.11			

TRANS FINANCIAL RESOURCES LTD.

XII	Profit/(loss) from discontinuing operations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
XIII	Tax expense of discontinuing operations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
XIV	Profit/(loss) from Discontinuing operations (after tax) (XII - XIII)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
XV	Profit (Loss) for the period (XI + XIV)	-7.52	-8.25	-9.66	-15.77	-24.81	-24.81	-24.81	-24.81	-24.81	285.11
XVI	Other Comprehensive Income: A. (i) Items that will not be reclassified to profit or loss (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 (ii) Income tax relating to items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
XVII	Comprising Profit (Loss) and Other comprehensive Income	-7.52	-8.25	-9.66	-15.77	-24.81	-24.81	-24.81	-24.81	-24.81	285.11
	Share of Profit / (loss) of associates *	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Minority Interest*	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
16	Net Profit / (Loss) for the year	-7.52	-8.25	-9.66	-15.77	-24.81	-24.81	-24.81	-24.81	-24.81	285.11
XVIII	Paid up equity share capital	1168.58	1168.58	1168.58	1168.58	1168.58	1168.58	1168.58	1168.58	1168.58	1169.58
	Face value of equity share capital(per share)	Rs.10/-	Rs.10/-	Rs.10/-	Rs.10/-	Rs.10/-	Rs.10/-	Rs.10/-	Rs.10/-	Rs.10/-	Rs.10/-
18	Reserve excluding Revaluation Reserves	-	-	-	-1177.87	-1464.04	-1464.04	-1464.04	-1464.04	-1464.04	-1154.13
XIX	Earnings Per Share (for continuing operation):										
	a) Basic	-0.06	-0.07	-0.08	-0.13	-0.21	-0.21	-0.21	-0.21	-0.21	2.42
	b) Diluted	-0.06	-0.07	-0.08	-0.13	-0.21	-0.21	-0.21	-0.21	-0.21	2.42
XX	Earnings Per Share (for discontinued operation)										
	a) Basic	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	b) Diluted	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
XXI	Earnings Per Share (for discontinued & continuing operation)										
	a) Basic	-0.06	-0.07	-0.08	-0.13	-0.21	-0.21	-0.21	-0.21	-0.21	0.00
	b) Diluted	-0.06	-0.07	-0.08	-0.13	-0.21	-0.21	-0.21	-0.21	-0.21	0.00




NOTES:

- 1 Profit / loss from discontinuing operations, if any, included in the above shall be disclosed separately with details thereof.
- 2 The above unaudited Financial Results have been reviewed by Audit committee of the Board and approved and adopted by Board of Directors at its meeting held on 12th November, 2020.
- 3 This statements has been prepared in accordance with the Companies (Indian Accounting Standard) Rules,2015 - IND AS prescribed under sec- 133 of the companies Act, 2013 read with the Companies(Indian Accounting Standards) Rules, 2015 as amended by the Companies(Indian Accounting Standards) (Amendment) Rules, 2016 and other recognised accounting practices and policies to the extent applicable and in terms of Regulation 33 of SEBI(Listing Obligation and Disclosure Requirement) Regulations, 2015 .
- 4 As per the defination of Reportable segment in Accordance with Accounting standard 17 of Segment Reporting issued by Institute of Chartered Accountant of india, the company has only one reportable segment i.e. Construction and Engineering. Hence, seprate disclosure for segment reporing is not applicable to the company.
- 5 To facilitate Comparision , figures of previous periods has been regrouped and rearranged, wherever necessary.

Place: Ahmedabad

Date: 12th November 2020

**BY ORDER OF THE BOARD OF DIRECTORS ,
FOR, TRANS FINANCIAL RESOURCES LIMITED**



**Mr. JAIMINKUMAR SHAH
(Director)
(DIN : 06920281)**

Statement of Assets and Liabilities for Companies

Standalone Statement of Assets and Liabilities		As at (the previous year ended on) 31.03.2020 (Audited)	
		As at (Half year ended on) 30.09.2020 (Unaudited)	
1	Assets		
	Non-current assets		
	(a) Property, plant and equipment	209.43	220.31
	(b) Capital work-in-progress	0.00	0.00
	(c) Investment property	0.00	0.00
	(d) Goodwill	0.00	0.00
	(e) Other intangible assets	0.00	0.00
	(f) Intangible assets under development	0.00	0.00
	(g) Biological assets other than bearer plants	0.00	0.00
	(h) financial Assets		
	Non-current financial assets		
	(i) Non-current investments		0.00
	(ii) Trade receivables, non-current	310.14	310.14
(iii) Loans, non-current	144.02	144.02	
(i) Deferred tax assets (net)	0.00	0.00	
(j) Other non-current assets	939.05	939.05	
	454.16	454.16	
	1602.64	1613.52	
2	Current assets		
	(a) Inventories	457.58	423.75
	(b) Current financial asset		
	(i) Current investments		
	(ii) Trade receivables, current	789.65	922.69
	(iii) Cash and cash equivalents	7.68	11.43
	(iv) Bank balance other than cash and cash equivalents	0.00	0.00
	(v) Loans, current	1368.00	1314.78
	(vi) Other current financial assets (to be specified)	4414.54	4414.54
		6579.86	6663.44



	(c) Current tax assets (net)	16.18	16.18
	(d) Other current assets	720.87	717.14
	Total current assets	7774.49	7820.50
3	Non-current assets classified as held for sale	0.00	0.00
4	Regulatory deferral account debit balances and related deferred tax Assets	0.00	0.00
	Total assets	9377.13	9434.02
	Equity and liabilities		
1	Equity		
	Equity attributable to owners of parent		
	(a) Equity share capital	1168.58	1168.58
	(b) Other equity	-1171.87	-1156.11
	Equity	0.00	0.00
	Other equity	0.00	0.00
	Total equity attributable to owners of parent	-3.29	12.47
	Non controlling interest		
	Total equity	-3.29	12.47
2	Liabilities		
	Non-current liabilities		
	(a) financial liabilities		
	(i) Borrowings, non-current	1873.50	1873.50
	(ii) Trade payables, non-current	297.03	299.03
	(iii) Other non-current financial liabilities	228.04	236.57
	Total non-current financial liabilities	2398.57	2409.10
	(b) Provisions, non-current		
	(c) Deferred tax liabilities (net)	1.98	1.98
	Deferred government grants, Non-current		
	Deferred government grants, Non Current	0.00	0.00
	(d) Other non-current liabilities		
	Total non-current liabilities	2400.54	2411.08
	Current liabilities		
	(a) financial liabilities		
	(i) Borrowings, current	0.00	0.00
	(ii) Trade payables, current	243.86	270.70
	(iii) Other current financial liabilities	309.33	309.33
	Total current financial liabilities	553.20	580.03




	(b) Other current liabilities	6426.68	6428.64
	(c) Provisions, current	0.00	1.80
	(d) Current tax liabilities (Net)	0.00	0.00
	Deferred government grants, Current		
	Total current liabilities	6979.88	7010.47
	Deferred government grants, Current	0.00	0.00
	Total current Liabilities	6979.88	7010.47
3	Liabilities directly associated with assets in disposal group classified as held for sale	0.00	0.00
4	Regulatory deferral account credit balances and related deferred tax liability	0.00	0.00
	Total liabilities	9380.42	9421.55
	Total equity and liabilities	9377.13	9434.02

To facilitate Comparison , figures of previous periods has been rearranged, wherever necessary.

Place: AHMEDABAD

Date: 12TH NOVEMBER 2020

BY ORDER OF THE BOARD OF DIRECTORS,
FOR, TRANS FINANCIAL RESOURCES LIMITED



J. Shah

Mr. JAIMINKUMAR SHAH
(Director)
(DIN : 06920281)

STANDALONE CASH FLOW STATEMENT FOR THE HALF YEAR ENDED ON 30TH SEPTEMBER, 2020		
PARTICULARS	HALF YEAR ENDED	
	30TH SEPTEMBER, 2020	30TH SEPTEMBER, 2019
A. CASH FLOW FROM OPERATING ACTIVITY		
Profit before Income Tax	-15.76	-24.81
Adjustment for :		
Depreciation and amortisation expense	10.88	10.84
(Gain)/loss on disposal of property, plant and equipment	0.00	0.00
Dividend and interest income classified as investing cash flows	0.00	0.12
Finance costs	0.00	0.00
	-4.87	-13.85
Operating Profit before working capital change		
Change in operating assets and liabilities		
(Increase)/Decrease in trade receivables	133.03	0.00
(Increase)/Decrease in Non-current trade receivables	0.00	0.00
(Increase)/Decrease in inventories	-33.83	22.04
(Increase)/Decrease in other non current assets	0.00	0.00
Increase/(Decrease) in Non current trade payables	0.00	0.00
Increase/(Decrease) in trade payables	-28.83	-23.01
(Increase)/Decrease in other financial assets	0.00	-21.45
(Increase)/Decrease in other current assets	-3.73	211.99
Increase/(Decrease) in provisions	-1.80	0.00
Increase/(Decrease) in other non-current liabilities	-8.53	0.00
Increase/(Decrease) in other current financial liabilities	0.00	0.00
Increase/(Decrease) in other current liabilities	-1.96	-200.91
Cash used in/ generated from operations	49.47	-25.19
Income taxes paid	0.00	0.00
Cash used in/generated from operations (A)	49.47	-25.19
B. CASH FLOW FROM INVESTING ACTIVITIES		
Payments for property, plant and equipment	0.00	-0.57
Purchase of investments	0.00	0.00
Proceeds from sale of property, plant and equipment	0.00	0.00
Proceeds from sale of investments	0.00	0.00
Dividends received	0.00	0.00
Interest received	0.00	0.00
(Increase)/Decrease in other Bank balances not treated as Cash and Cash Equivalents	0.00	0.00
Net cash outflow from investing activities (B)	0.00	-0.57
C. CASH FLOW FROM FINANCING ACTIVITIES		
Finance costs	0.00	-0.12
Dividends paid	0.00	0.00
Dividend Tax paid	0.00	0.00
(Increase)/Decrease in Loans & Advances	-53.22	128.68
Increase/(Decrease) in Borrowings	0.00	-100.00
Availment/(Repayment) of Working Capital Borrowings		
Net cash inflow/ (outflow) from financing activities (c)	-53.22	28.56
Net Increase/ (Decrease) in cash and cash equivalents (A+B+C)	-3.75	2.79
Cash and Cash Equivalents at the beginning of the financial year	11.43	17.67
Cash and Cash Equivalents at the end	7.68	20.46

The above Cash Flow Statement has been prepared under the "Indirect Method" as set out in the Indian Accounting

Place: Ahmedabad
Date: 12TH NOVEMBER 2020

BY ORDER OF THE BOARD OF DIRECTORS,
FOR, TRANS FINANCIAL RESOURCES LIMITED



J. Shah
Mr. JAIMINKUMAR SHAH
(Director)
(DIN : 06920281)



PRAKASH TEKWANI & ASSOCIATES

CHARTERED ACCOUNTANTS

Email : prakashtekwani@yahoo.com /Tele: 22177174, Mo.9426014576

387, Karnawati Plaza, Opp. Central Bank of India, Revdibazar Char Rasta, Kalupur, Ahmedabad-01, Gujarat.

Review report to board of directors Trans Financial Resources Limited

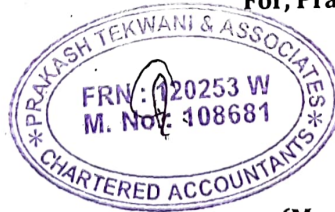
We have reviewed the accompanying statement of unaudited financial results of **Trans Financial Resources Limited** for the period ended 30TH September, 2020. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures 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.

Our conclusion is not modified in respect of this matter

**For, Prakash Tekwani & Associates
Chartered Accountants**



**(Prakash U. Tekwani)
(Proprietor)**

**(Membership Number: 108681)
(Firm Reg. Number: 120253w)
UDIN: 20108681AAAADI1021**

Place of signature: Ahmedabad

Date: 12/11/2020