

# TURNER INDUSTRIES LIMITED

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CIN: L52599TN1995PLC029777

Reg office: City Centre No 186, (New No.232) Purasawakkam High Road, Basement B-28,  
Kilpauk Chennai 600010

Tele Fax: 044-26426440 Email Id: [laserdiamonds@yahoo.co.in](mailto:laserdiamonds@yahoo.co.in)

Web: [www.turnerindustriesltd.in](http://www.turnerindustriesltd.in)

Date: 13<sup>th</sup> February 2024.

To

The Bombay Stock Exchange Limited  
Corporate Service Department  
25<sup>th</sup> Floor P J Towers  
Dalal Street, Fort  
Mumbai 400001

Dear sir,

**Sub: Announcement of Unaudited Financial Results under IND AS for Quarter Ended 31<sup>st</sup> December 2023 as per Regulation 33 of the SEBI (LODR) Regulations 2013**

At its meeting held on 13<sup>th</sup> February 2024, Board of Directors approved unaudited financial results for Quarter ended 31<sup>st</sup> December 2023.

We have enclosed said results from our Auditor. The meeting of the Board commenced at 11 A.M and concluded by 3.15 P.M.

Thanking You

**Yours Faithfully**  
**For TURNER INDUSTRIES LIMITED**

TARUN CHORDIA  
KISHORE CHORDIA

Digitally signed by TARUN  
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**TARUN CHORDIA KISHORE CHORDIA**  
**Director**  
**DIN: 05107262**



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## UNAUDITED FINANCIAL RESULTS FOR QUARTER AND NINE MONTH ENDED DECEMBER 31, 2023

Statement of Unaudited Financial Results for the Quarter and Nine month ended December 31, 2023 (Rs in Lacs)							
Sl. No.	Particulars	Quarter Ended			Nine Month Ended		Year Ended
		31.12.2023	30.09.2023	31.12.2022	31.12.2023	31.12.2022	31.03.2023
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
<b>1</b>	<b>Income from operations</b>						
(a)	Net Sales /Income From Operations (Net of excise duty)	-	-	-	-	-	-
(b)	Other Operating Income	-	-	-	-	-	-
	<b>Total Income from Operations (Net)</b>	-	-	-	-	-	-
<b>2.</b>	<b>Expenses</b>						
(a)	Cost of materials consumed	-	-	-	-	-	-
(b)	Purchase of Stock-in-trade	-	-	-	-	-	-
(c)	Changes in inventories of finished goods, work-in-progress and raw materials	-	-	-	-	-	-
(d)	Employee benefits expense	-	-	-	-	-	1.50
(e)	Finance Costs	-	-	-	-	-	-
(f)	Depreciation and amortisation expense	-	-	-	-	-	-
(g)	Other expenses	0.36	1.13	0.11	2.47	2.21	4.50
	<b>Total Expenses</b>	<b>0.36</b>	<b>1.13</b>	<b>0.11</b>	<b>2.47</b>	<b>2.21</b>	<b>6.00</b>
<b>3.</b>	<b>Profit / (Loss) from operations before Taxes(1-2)</b>	<b>(0.36)</b>	<b>(1.13)</b>	<b>(0.11)</b>	<b>(2.47)</b>	<b>(2.21)</b>	<b>(6.00)</b>
<b>4.</b>	Tax Expenses	-	-	-	-	-	-
<b>5.</b>	<b>Net Profit (+)/Loss(-) after tax (9-10)</b>	<b>(0.36)</b>	<b>(1.13)</b>	<b>(0.11)</b>	<b>(2.47)</b>	<b>(2.21)</b>	<b>(6.00)</b>
<b>6.</b>	Other Comprehensive Income - Deferred Tax	-	-	-	-	-	1.17
<b>7.</b>	<b>Total Comprehensive Income for the period</b>	<b>(0.36)</b>	<b>(1.13)</b>	<b>(0.11)</b>	<b>(2.47)</b>	<b>(2.21)</b>	<b>(4.83)</b>
<b>8.</b>	Paid-up Equity Share Capital (face value of Rs.10/- each)	401.31	401.31	401.31	401.31	401.31	401.31
<b>9.</b>	Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	-	-	-	-	-	(383.00)
<b>10.</b>	Earnings per Share (EPS) (in Rs.) (not annualised)						
(a)	Basic and diluted EPS before Extraordinary items	(0.01)	(0.03)	(0.00)	(0.07)	(0.06)	(0.12)
(b)	Basic and diluted EPS after Extraordinary items	(0.01)	(0.03)	(0.00)	(0.07)	(0.06)	(0.12)



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## Notes:

1. Previous period figures have been regrouped wherever necessary.
2. The company operates under one segment as per Ind AS 108 and therefore segment Results and segment information have not been submitted separately.
3. Reconciliation of Net Profit on Transition from previous Indian GAAP to IND - AS for quarter ended 30th September, 2023 has been as under:

Net Profit as per Previous Indian GAAP	(0.36)
Expenses Reclassification	-
Net Profit as per Indian - AS	(0.36)

4. The above Financial Results were approved by the Audit Committee and Board of Directors of the Company at their respective meeting November 13, 2023 and subjected to Limited Review by the Statutory Auditors of the Company.

For TURNER INDUSTRIES LIMITED

*Kanchan Samdaria*

KANCHAN SAMDARIA  
DIRECTOR

Date: 13th February 2024  
Place: Chennai



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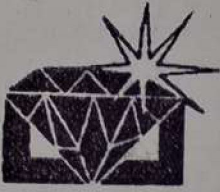
STATEMENT OF ASSETS AND LIABILITIES		
Particulars	As at December 31, 2023 (Unaudited)	As at March 31, 2023 (Audited)
<b>I. Equity and Liabilities</b>		
<b>(1) Shareholders' funds</b>		
(a) Share capital	401.31	401.31
(b) Reserves and surplus	(385.47)	(383.00)
	15.84	18.31
<b>(2) Current liabilities</b>		
(a) Trade Payable	-	-
(b) Short Term Borrowings	34.72	32.28
(c) Short Term Advances	-	-
(d) Other current liabilities	0.30	0.30
	35.02	32.58
<b>TOTAL</b>	<b>50.87</b>	<b>50.89</b>
<b>II. Assets</b>		
<b>(1) Non-current assets</b>		
(a) Fixed assets	-	-
(b) Long-term loans and advances	-	-
(c) Other non-current assets	0.90	0.90
(d) Deferred tax Assets (Net)	46.69	46.69
	47.59	47.59
<b>(2) Current assets</b>		
(a) Cash and cash equivalents	0.88	0.90
(b) Sundry Debtors	-	-
(b) Other current assets	2.40	2.40
	3.28	3.30
<b>TOTAL</b>	<b>50.87</b>	<b>50.89</b>

For TURNER INDUSTRIES LIMITED

*Kanchan Samdaria*

KANCHAN SAMDARIA  
DIRECTOR

Date: 13th February 2024  
Place: Chennai



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CASH FLOW STATEMENT		
PARTICULARS	UNAUDITED NINE MONTH ENDING 31.12.2023	AUDITED YEAR ENDING 31.03.2023
	Rs.	Rs.
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net Profit before Tax, Interest and extraordinary item.	(2.47)	(4.63)
<b>ADJUSTMENTS FOR NON CASH ITEM:</b>		
Deferred Tax	-	(1.37)
Depreciation	-	-
Amortisation of Preliminary and public issue exp	NIL	NIL
<b>OPERATING PROFIT/(LOSS) BEFORE WORKING CAPITAL CHANGES</b>	(2.47)	(6.00)
<b>MOVEMENTS IN WORKING CAPITAL:</b>		
Increase/(Decrease) in Trade Payables	-	-
Increase/(Decrease) in Short Term Borrowings	2.44	8.24
Increase/(Decrease) in Other Current Liabilities	-	(2.20)
(Increase)/Decrease in Other Non Current Assets	-	-
(Increase)/Decrease in Other Current Assets	-	-
(Increase)/Decrease in Trade Receivables	-	-
Net Cash used in operating activities a)	(0.02)	0.04
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>		
Net Inflow/(Outflow) from Investing Activities b)	-	-
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b> c)	NIL	NIL
<b>D. NET INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS (a+b+c)</b>	(0.02)	0.04
CASH AND CASH EQUIVALENTS (OPENING)	0.90	0.86
CASH AND CASH EQUIVALENTS (CLOSING)	0.88	0.90
<b>NET INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	(0.02)	0.04
For TURNER INDUSTRIES LIMITED		
<i>Kanchan Samdaria</i>		
Date: 13th February 2024 Place: Chennai	KANCHAN SAMDARIA DIRECTOR	