

**TYPHOON HOLDINGS LIMITED**

**CIN: L51900MH1985PLC035917**

**Registered Office:** Office No. 717, 7th Floor, Midas, Sahar Plaza, next to Kohinoor Hotel, Andheri (E), Mumbai-400059, Maharashtra, India

Email Id: typhoon.holdings1989@gmail.com Contact No.: -+91 95583 18793

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Date: - **30-05-2024**

To,  
Department of Corporate Service,  
**BSE Limited,**  
Phiroze Jeejeebhoy Towers,  
Dalal Street,  
Mumbai- 400 001  
**SCRIP CODE: 512307**

**Subject: - Outcome of Board Meeting of Typhoon Holdings Limited (“the Company”) held on Thursday, 30<sup>th</sup> May, 2024**

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Dear Sir / Madam,

Pursuant to Regulation 30 and 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we would like to inform you that the Board of Directors of the Company at their meeting held on Thursday, 30<sup>th</sup> May, 2024, have approved the following agenda items:

1. Approved the Standalone Un-Audited Financial Results alongwith Limited Review Report of the Company for the quarter ended 31<sup>st</sup> December, 2023

Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we enclose a copy of the Standalone Un-Audited Financial Results for the quarter ended 31<sup>st</sup> December, 2023.

2. Approved the Standalone Audited Financial Results alongwith Audit Report of the Company for the quarter and year ended 31<sup>st</sup> March, 2024

Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we enclose a copy of the Standalone Audited Financial Results for the quarter and year ended 31<sup>st</sup> March, 2024.

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The Meeting started at 11:00 AM and concluded at 12:20 PM.

Kindly take the same on the records.

**For, Typhoon Holdings Limited**

*Balabhai Maguda*

**Balabhai Maguda**

**Director**

**DIN: 08202655**



# S K Bhavsar & Co.

Chartered Accountants

196, Shree Swaminarayan Dwishatabdi Society,

Nirnaynagar, Ahmedabad-382481.

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## **INDEPENDENT AUDITOR'S REPORT**

**TO**  
**THE BOARD OF DIRECTORS**  
**TYPHOON HOLDINGS LIMITED**

### **Report on the audit of the Standalone Financial Results**

#### **Opinion**

We have audited the accompanying standalone quarterly financial results of TYPHOON HOLDINGS LIMITED (the company) for the quarter ended 31<sup>st</sup> December, 2023, quarter ended 31<sup>st</sup> March, 2024 and the year-to-date results for the period from 1<sup>st</sup> April, 2023 to 31<sup>st</sup> March, 2024, attached herewith, 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").

In our opinion and to the best of our information and according to the explanations given to us these financial results:

(a) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and

(b) give a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards ('Ind AS') as notified by the MCA under Section 133 of the Companies Act, 2013 read together with the rule 3 of the companies (Indian Accounting Standards) Rules, 2015 (as amended from time to time) and other accounting principles generally accepted in India of the net profit/loss and other comprehensive income and other financial information of the company for the quarters and year then ended.

#### **Basis of Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



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## Emphasis of Matter

The balance of Trade Receivables, Trade Payables, Loans including deposits and advances are subject to confirmation from and reconciliation with the relevant parties as on the date of balance sheet date. We are not in position to verify the amounts at which such balances are receivable and payable.

## Management's Responsibilities for the Standalone Financial Results

These quarterly financial results as well as the year-to-date standalone financial results have been prepared on the basis of the interim financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit/loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

## Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.



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As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 and Regulation 52 of Listing Regulations.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the standalone financial results of the company to express an opinion on the standalone financial results.

Materiality is the magnitude of misstatements in the Standalone financial results that, individually or in aggregate, makes it probable that economic decisions of a reasonably knowledgeable users of the standalone financial results may be influenced. We consider Quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Standalone Financial Results.



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We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

## Other Matter

The Statement includes the results for the quarter ended March 31, 2024 being the balancing figure between audited figures in respect of the financial year ended March 31, 2024 and the unaudited year to date figures up to nine months ended December 31, 2023, which were subjected to a limited review by us.

The Company is suspended from trading/delisted by the BSE due to Non-payment of Annual Fees & other compliances of SEBI & Exchange. Further, Compliances related to the Annual filing of ROC is pending from the FY 2012-13 as per the latest master data of Ministry of corporate affairs.

Date: May 30, 2024

Place: Ahmedabad

For S K Bhavsar & Co.

Chartered Accountants

FRN: 145880W



(Shivam Bhavsar)

Proprietor

Mem. No. 180566

UDIN: 25180566BMHTTX4276

**TYPHOON HOLDINGS LIMITED**  
(CIN: L51900MH1985PLC035917)

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E: typhoon.holdings@yahoo.co.in

**STATEMENT OF UN-AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED ON DECEMBER 31, 2023**

Sr No	Particulars	Quarter ended December 31, 2023	Quarter ended September 30, 2023	Quarter ended December 31, 2022	(Rs. in lacs except Per share data)		
					Nine Months ended December 31, 2023 (Year to date for Current Period)	Nine Months ended December 31, 2022 (Year to date for Previous Period)	For the year ended on March 31, 2023
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
<b>1</b>	<b>Revenue From Operations</b>						
	(a) Revenue from Operations	12.03	11.33	25.45	33.41	75.97	92.25
	(b) Other Income	-	-	-	-	-	-
	<b>Total Revenue (Net)</b>	<b>12.03</b>	<b>11.33</b>	<b>25.45</b>	<b>33.41</b>	<b>75.97</b>	<b>92.25</b>
<b>2</b>	<b>Expenses</b>						
	a. Operating Expenses	-	-	-	-	-	-
	b. Purchases of Stock-in-trade	-	-	-	-	-	-
	c. Changes in inventories of Stock-in-Trade	11.02	9.70	24.57	29.22	73.53	88.94
	d. Employee benefits expenses	-	-	-	-	-	-
	e. Finance Cost	0.24	0.24	0.24	0.72	0.72	0.96
	f. Depreciation and Amortization Expenses	-	-	-	-	-	-
	g. Other Expenses	-	-	-	-	-	-
	<b>Total Expenses</b>	<b>0.28</b>	<b>0.28</b>	<b>0.12</b>	<b>0.86</b>	<b>0.35</b>	<b>0.80</b>
<b>3</b>	<b>Profit/(Loss) before Exceptional and Extraordinary items and tax (1-2)</b>	<b>11.54</b>	<b>10.22</b>	<b>24.93</b>	<b>30.80</b>	<b>74.60</b>	<b>90.70</b>
<b>4</b>	<b>Exceptional Items</b>						
		-	-	-	-	-	-
<b>5</b>	<b>Profit/(Loss) before Extraordinary items and tax (3-4)</b>	<b>0.49</b>	<b>1.11</b>	<b>0.52</b>	<b>2.61</b>	<b>1.37</b>	<b>1.55</b>
<b>6</b>	<b>Extraordinary Items</b>						
		-	-	-	-	-	-
<b>7</b>	<b>Profit Before Tax (5-6)</b>	<b>0.49</b>	<b>1.11</b>	<b>0.52</b>	<b>2.61</b>	<b>1.37</b>	<b>1.55</b>
<b>8</b>	<b>Tax Expenses</b>						
	(a) Current Tax	0.13	0.29	0.13	0.68	0.36	0.40
	(b) Deferred Tax	-	-	-	-	-	-
	<b>Total Tax Expenses</b>	<b>0.13</b>	<b>0.29</b>	<b>0.13</b>	<b>0.68</b>	<b>0.36</b>	<b>0.40</b>
<b>9</b>	<b>Net Profit/(Loss) for the period from continuing Operations (7-8)</b>	<b>0.36</b>	<b>0.82</b>	<b>0.38</b>	<b>1.93</b>	<b>1.02</b>	<b>1.14</b>
<b>10</b>	<b>Profit (Loss) from Discontinuing operations before Tax</b>						
		-	-	-	-	-	-
<b>11</b>	<b>Tax Expenses of Discontinuing Operations</b>						
		-	-	-	-	-	-
<b>12</b>	<b>Net Profit/(Loss) from Discontinuing operations after Tax (10-11)</b>	<b>0.36</b>	<b>0.82</b>	<b>0.38</b>	<b>1.93</b>	<b>1.02</b>	<b>1.14</b>
<b>13</b>	<b>Share of Profit (Loss) of associates and Joint Vetures accounted for using equity method</b>						
		-	-	-	-	-	-
<b>14</b>	<b>Net Profit (Loss) for the period (12+13)</b>	<b>0.36</b>	<b>0.82</b>	<b>0.38</b>	<b>1.93</b>	<b>1.02</b>	<b>1.14</b>
<b>15</b>	<b>Other comprehensive income, net of income tax</b>						
	a) i) Amount of item 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) item that will be reclassified to profit or loss	-	-	-	-	-	-
	ii) income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
	<b>Total other comprehensive income, net of income tax</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>16</b>	<b>Total Comprehensive income for the period</b>	<b>0.360</b>	<b>0.820</b>	<b>0.383</b>	<b>1.930</b>	<b>1.017</b>	<b>1.142</b>
<b>17</b>	<b>Details of equity share capital</b>						
	Paid-up Equity Share Capital	50.000	50.000	50.000	50.000	50.000	50.000
	Face Value of Equity Share Capital	10.000	10.000	10.000	10.000	10.000	10.000
<b>18</b>	<b>Details of debt securities</b>						
	Paid-Up Debt capital	-	-	-	-	-	-
	Face value of debt Securities	-	-	-	-	-	-
<b>19</b>	<b>Reserve excluding revaluation reserves as per balance sheet of previous accounting year</b>						
		-	-	-	-	-	-
<b>20</b>	<b>Debenture Redemption reserve</b>						(46.720)
<b>21</b>	<b>Earning per Share</b>						
<b>i</b>	<b>Earning per Share for Continuing Operations</b>						
	Basic Earning (Loss) per share from Continuing operations	0.072	0.164	0.077	0.386	0.203	0.228
	Diluted Earning (Loss) per share from Continuing operations	0.072	0.164	0.077	0.386	0.203	0.228
<b>ii</b>	<b>Earning per Share for discontinuing Operations</b>						
	Basic Earning (Loss) per share from discontinuing operations	-	-	-	-	-	-
	Diluted Earning (Loss) per share from discontinuing operations	-	-	-	-	-	-
<b>iii</b>	<b>Earnings per Equity Share</b>						
	Basic Earning (Loss) per share from Continuing and discontinuing operations	0.072	0.164	0.077	0.386	0.203	0.228
	Diluted Earning (Loss) per share from Continuing and discontinuing operations	0.072	0.164	0.077	0.386	0.203	0.228

G/H/19/15 32/11



Note:

- |   |   |
|---|---|
| 1 | The above un-audited financial results were reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on May 30, 2024.   |
| 2 | The previous periods figures have been regrouped wherever necessary.  |
| 3 | The Statutory auditors of the company have carried out a "Limited Review report" of the above results as per Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015. |

Place: Mumbai  
Date: 30-05-2024



For and on Behalf of the Board of  
Typhoon Holdings Limited

*Balabhai Maguda*

Balabhai Maguda  
Chairperson & Director  
DIN:08202655