



TTK Healthcare LIMITED

TTKHC:SEC:SL:297:24

October 25, 2024

BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai 400 001

National Stock Exchange of India Limited
Exchange Plaza
Bandra Kurla Complex
Bandra East
Mumbai 400 051

SCRIP CODE: 507747

SCRIP CODE: TTKHLTCARE

Dear Sirs,

Re : Outcome of the Board Meeting - Disclosure under Regulation 30 of SEBI (LODR) Regulations, 2015

Pursuant to the provisions of Regulation 30 of the SEBI (LODR) Regulations, 2015, we provide below the outcome of the meeting of the Board of Directors held today (i.e.) **October 25, 2024:**

1. **Unaudited Financial Results along with Limited Review Report for the Second Quarter and Half-Year ended September 30, 2024:**

The Unaudited Financial Results along with the Limited Review Report from the Statutory Auditors of the Company, for the Second Quarter and Half-Year ended September 30, 2024, duly reviewed by the Audit Committee at their meeting held yesterday (i.e.) on October 24, 2024 and approved by the Board of Directors, in their meeting held today, are attached herewith as **Annexure–A**.

2. **Reconstitution of the various Committees of the Board, w.e.f. October 25, 2024:**

Consequent to appointment of Mrs. Hastha Shivaramakrishnan as an Additional Independent Director of the Company, for a term of 5 years, w.e.f. October 16, 2024, subject to the approval of Shareholders, the following Committees have been reconstituted, w.e.f. October 25, 2024:

(a) **Nomination and Remuneration Committee**

Name of the Director	Category	Position
Mr. N Ramesh Rajan	Independent Director	Chairman
Mr. K Shankaran	Non-Independent Director	Member
Mr. S Balasubramanian	Independent Director	Member
Mr. Murali Neelakantan	Independent Director	Member
Mrs. Hastha Shivaramakrishnan	Independent Director	Member

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**TTK Healthcare
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(b) Risk Management Committee

Name of the Director	Category	Position
Mr. S Balasubramanian	Independent Director	Chairman
Mr. K Shankaran	Non-Independent Director	Member
Mr. N Ramesh Rajan	Independent Director	Member
Mr. S Kalyanaraman	Wholetime Director & CEO	Member
Mrs. Hastha Shivaramakrishnan	Independent Director	Member
Mr. B V K Durga Prasad	President – Finance (CFO)	Member
Mr. V K Srinivasan	Sr. Vice President – Finance	Member
Mr. R Srikanth	Sr. Vice President - Systems	Member

This intimation is also made available on the website of the Company at www.ttkhealthcare.com.

The Board Meeting commenced at 12 noon and concluded at 1 : 00 p.m.

Kindly take the above information / documents on record.

Thanking you

Yours faithfully
For TTK Healthcare Limited

(GOWRY A JAISHANKAR)
DGM - Legal & Company Secretary

Encl.: a/a



TTK HEALTHCARE LIMITED

Regd. Office : No.6, Cathedral Road, Chennai 600 086
CIN: L24231TN1958PLC003647 | Website: www.ttkhealthcare.com

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2024 [Prepared in compliance with the Indian Accounting Standards (Ind AS)]

		(Rs. in lakhs)					
Sl. No.	Particulars	For the Quarter ended			For the Half-year ended		For the Year ended
		(30/09/2024)	(30/06/2024)	(30/09/2023)	(30/09/2024)	(30/09/2023)	(31/03/2024)
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I.	Revenue from Operations	19,848.69	20,790.21	18,576.68	40,638.90	38,789.03	75,279.38
II.	Other Income	1,770.29	1,702.64	1,603.01	3,472.93	3,064.35	6,260.71
III.	Total Income (I + II)	21,618.98	22,492.85	20,179.69	44,111.83	41,853.38	81,540.09
IV.	Expenses:						
	(a) Cost of materials consumed	4,965.51	4,944.61	4,608.75	9,910.12	9,131.76	17,325.68
	(b) Purchase of Stock-in-trade	4,891.78	4,559.84	3,885.95	9,451.62	8,271.15	17,559.39
	(c) Changes in inventories of Finished Goods, Work-in-progress and Stock-in-trade	(872.50)	(151.17)	(131.87)	(1,023.67)	(533.25)	(1,059.92)
	(d) Employee benefits expense	3,772.10	3,836.08	3,383.52	7,608.18	6,827.65	13,284.00
	(e) Finance Costs	73.83	85.79	73.12	159.62	159.11	275.55
	(f) Depreciation and Amortization Expense	200.46	205.14	327.81	405.60	643.39	1,305.87
	(g) Other Expenses	6,269.00	6,910.18	5,876.84	13,179.18	13,134.14	24,437.49
	Total Expenses (IV)	19,300.18	20,390.47	18,024.12	39,690.65	37,633.95	73,128.06
V.	Profit / (Loss) before Exceptional Items and Tax (III - IV)	2,318.80	2,102.38	2,155.57	4,421.18	4,219.43	8,412.03
VI.	Exceptional Items [Refer Note No. 3 below]	-	1,977.05	-	1,977.05	-	-
VII.	Profit / (Loss) before Tax (V - VI)	2,318.80	4,079.43	2,155.57	6,398.23	4,219.43	8,412.03
VIII.	Tax Expense:						
	(1) Current Tax	595.00	935.00	580.00	1,530.00	1,110.00	2,210.00
	(2) Deferred Tax	3.69	(13.08)	(25.07)	(9.39)	(58.12)	(82.16)
IX.	Profit / (Loss) for the period from Continuing Operations (VII - VIII)	1,720.11	3,157.51	1,600.64	4,877.62	3,167.55	6,284.19
X.	Profit / (Loss) from Discontinued Operations	-	-	-	-	-	-
XI.	Tax Expense from Discontinued Operations	-	-	-	-	-	-
XII.	Profit / (Loss) from Discontinued Operations (after tax) (X - XI)	-	-	-	-	-	-
XIII.	Profit / (Loss) for the period (IX + XII)	1,720.11	3,157.51	1,600.64	4,877.62	3,167.55	6,284.19
XIV.	Other Comprehensive Income:						
	(A) (i) Items that will not be reclassified subsequently to profit or loss	167.40	203.42	59.36	370.82	157.54	(143.90)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	(36.01)	(13.95)	(8.61)	(49.96)	(14.63)	26.22
	(B) (i) Items that will be reclassified subsequently to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
XV.	Total Comprehensive Income for the period (XIII + XIV)	1,851.50	3,346.98	1,651.39	5,198.48	3,310.46	6,166.51
	Paid-up Equity Share Capital (Face Value Rs.10 per share)	1,413.03	1,413.03	1,413.03	1,413.03	1,413.03	1,413.03
	Other Equity as per Balance Sheet (excluding Revaluation Reserve)	-	-	-	-	-	98,237.43
XVI.	Earnings per Equity Share (For Continuing Operations):						
	(1) Basic (in Rs.)	12.17	22.35	11.33	34.52	22.42	44.47
	(2) Diluted (in Rs.)	12.17	22.35	11.33	34.52	22.42	44.47
XVII.	Earnings per Equity Share (For Discontinued Operations):						
	(1) Basic (in Rs.)	-	-	-	-	-	-
	(2) Diluted (in Rs.)	-	-	-	-	-	-
XVIII.	Earnings per Equity Share (For Continuing and Discontinued Operations):						
	(1) Basic (in Rs.)	12.17	22.35	11.33	34.52	22.42	44.47
	(2) Diluted (in Rs.)	12.17	22.35	11.33	34.52	22.42	44.47

Notes:

- (1) The above financial results for the Second Quarter and Half-year ended 30th September, 2024 in respect of TTK Healthcare Limited (the Company) have been reviewed by the Audit Committee at its meeting held on 24th October, 2024 and approved by the Board of Directors of the Company at its meeting held on October 25, 2024 at the Registered Office of the Company, also with the provision of Video Conferencing facility.
- (2) The Statutory Auditors of the Company have carried out Limited Review of the above Unaudited Financial Results in terms of Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- (3) During the First Quarter of this financial year, the Company had sold Leasehold land with building at Mahindra World City, Chennai for a consideration of Rs.2,300 lakhs and the profit on sale amounting to Rs.1,977.05 lakhs (Net) has been considered in the above results.
- (4) Implementation of the Code of Social Security 2020, which is likely to impact the contributions by the Company towards Provident Fund, Gratuity and other related areas has been deferred by the Government beyond April 01, 2021. However, the Company based on the initial assessment made a provision for Rs.350 lakhs in the Fourth Quarter of FY 2020-21 and proposes to take further appropriate action after the Rules are made applicable.
- (5) The previous period's / year's figures have been regrouped and reclassified, wherever necessary to conform to the current period's / year's presentation.
- (6) This statement is also available on the website of BSE Limited (www.bseindia.com), National Stock Exchange of India Limited (www.nseindia.com) and also on the website of the Company (www.ttkhealthcare.com).

(7) Statement of Assets and Liabilities as at 30th September, 2024:

Sl. No.	Particulars	(Rs. in lakhs)	
		As on	As on
		30/09/2024	31/03/2024
		Unaudited	Audited
(A) ASSETS:			
I Non-Current Assets:			
(a) Property, Plant and Equipment		6,205.39	6,142.30
(b) Right of Use Asset		1,196.66	1,337.70
(c) Capital Work-in-Progress		530.63	79.02
(d) Other Intangible Assets		0.05	0.58
(e) Financial Assets			
(i) Investments		1,626.61	1,255.80
(ii) Others Financial Assets		344.22	2,581.35
(f) Non-current Tax Assets (Net)		230.43	230.43
(g) Deferred Tax Assets (Net)		503.78	544.35
(h) Other Non-current Assets		176.86	158.05
Total Non-Current Assets		10,814.63	12,329.58
II Current Assets:			
(a) Inventories		10,528.54	9,698.98
(b) Financial Assets			
(i) Investments		-	-
(ii) Trade Receivables		9,581.44	8,644.02
(iii) Cash and Cash Equivalents		948.60	1,095.93
(iv) Bank balances other than (iii) above		78,334.92	76,398.10
(v) Other Financial Assets		14,848.44	9,977.77
(c) Current Tax Assets (Net)		95.45	85.50
(d) Other Current Assets		1,508.62	1,829.59
Total Current Assets		1,15,846.01	1,07,729.89
TOTAL ASSETS		1,26,660.64	1,20,059.47
(B) EQUITY AND LIABILITIES:			
(1) Equity			
(a) Equity Share Capital		1,413.03	1,413.03
(b) Other Equity		1,02,464.31	98,678.86
Equity attributable to owners of the Company		1,03,877.34	1,00,091.89
Total Equity		1,03,877.34	1,00,091.89
(2) Liabilities			
Non-current Liabilities:			
(a) Financial Liabilities:			
(i) Lease Liabilities		58.42	79.87
(b) Provisions		306.07	306.07
(c) Deferred Revenue Income		-	-
Total Non-current Liabilities		364.49	385.94
Current Liabilities:			
(a) Financial Liabilities			
(i) Borrowings		3,011.21	2,147.30
(ia) Lease Liabilities		46.17	53.89
(ii) Trade Payables:			
(A) Total outstanding due of Micro Enterprises and Small Enterprises		2,254.11	2,660.18
(B) Total outstanding due of creditors other than Micro Enterprises and Small Enterprises		9,692.94	7,566.02
(iii) Other Financial Liabilities		4,538.37	4,876.99
(b) Other Current Liabilities		324.35	411.37
(c) Provisions		1,895.86	1,865.89
(d) Current Tax Liabilities (Net)		655.80	-
Total Current Liabilities		22,418.81	19,581.64
TOTAL LIABILITIES		22,783.30	19,967.58
TOTAL EQUITY AND LIABILITIES		1,26,660.64	1,20,059.47

(8) Statement of Cash Flow for the Half-year ended 30th September, 2024:

Particulars	(Rs. in lakhs)		
	For the Half-year ended	For the Half-year ended	For the year ended
	(30/09/2024)	(30/09/2023)	(31/03/2024)
	Unaudited	Unaudited	Audited
Cash Flow from Operating activities:			
Profit Before tax from operations	6,398.23	4,219.43	8,412.03
Adjustments for:			
Remeasurements of defined benefit plans	-	-	(114.90)
Depreciation and amortisation Expenses	405.60	643.39	1,305.87
Provision for Doubtful Debts	34.98	17.91	(0.65)
Bad debts written off	-	-	56.73
Creditors / Deposit payable written back	(15.01)	-	(5.74)
Interest paid	159.62	159.11	275.55
Interest received	(3,432.80)	(3,024.98)	(6,210.90)
(Profit) / Loss on Sale of Assets	(2.29)	(8.67)	(9.37)
(Profit) / Loss on Sale of Leased Assets	(2,092.63)	-	-
Loss on Impairment	0.12	-	11.97
Dividend income	(10.65)	(10.75)	(10.81)
Un Realised Forex (Gain) / Loss	1.93	(0.87)	(4.62)
Deferred Revenue Income	-	(170.36)	(170.36)
Operating Profit before Working Capital Changes:	1,447.10	1,824.21	3,534.80

Adjustments for Working Capital changes:			
Inventories	(829.56)	(500.65)	(1,247.52)
Trade receivables	(973.81)	(42.61)	514.49
Other Receivables	303.41	35.58	(20.56)
Trade payables	1,720.32	(363.03)	(854.91)
Other liabilities	(389.47)	(224.42)	75.06
Cash generated from Operations	1,277.99	729.08	2,001.36
Less: Direct Taxes Paid	884.15	745.38	2,495.69
Add: Direct Taxes Received		-	-
Net Cash generated from (used in) Operating Activities	393.84	(16.30)	(494.33)
Cash Flow from Investing Activities:			
Purchase of Property, Plant and Equipment, Other Intangible Assets and Capital advances	(1,021.35)	(595.37)	(1,038.34)
Proceeds from the sale of Property, Plant and Equipment and Other Intangible Assets (other than Right of	103.24	8.95	10.35
Proceeds from the sale of Right of Use Asset	2,206.65	-	2.20
Investments in Bank deposits (Net)	(3,912.88)	52.71	(1,869.24)
Interest received	2,790.70	2,201.55	5,733.57
Dividend Received	10.65	10.75	10.81
Net Cash generated from (used in) Investing Activities	177.01	1,678.59	2,849.35
Cash Flow from Financing Activities:			
Borrowings (Net of repayment)	863.91	(215.45)	(405.53)
Principal repayment of Lease Liabilities	(28.67)	(28.21)	(58.44)
Interest Paid on other than Lease Activity	(132.22)	(160.42)	(291.70)
Interest Paid on Lease Activity	(8.17)	(11.98)	(22.42)
Dividend Paid	(1,413.03)	(1,413.03)	(1,413.03)
Net Cash generated from (used in) Financing Activities	(718.18)	(1,829.09)	(2,191.12)
Net Increase / (Decrease) in Cash and Cash Equivalents	(147.33)	(166.81)	163.90
Cash and Cash Equivalents as at the beginning of the year	1,095.93	932.03	932.03
Total	948.60	765.23	1,095.93
Cash and Cash Equivalents as at the end of the year (as per Balance Sheet)	948.60	765.23	1,095.93

For TTK HEALTHCARE LIMITED


T T RAGHUNATHAN
Executive Chairman

Place : Chennai
Date : October 25, 2024



TTK HEALTHCARE LIMITED

Regd. Office : No.6, Cathedral Road, Chennai 600 086
CIN: L24231TN1958PLC003647 | Website: www.ttkhealthcare.com

SEGMENTWISE REVENUE, RESULTS, ASSETS & LIABILITIES FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2024

(Rs. in lakhs)

Sl. No.	Particulars	For the Quarter ended			For the Half-year ended		For the Year ended
		(30/09/2024)	(30/06/2024)	(30/09/2023)	(30/09/2024)	(30/09/2023)	(31/03/2024)
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1.	Segment Revenue: (Sales and Other Operating Income)						
	(a) Animal Welfare	3,183.85	3,111.19	2,944.21	6,295.04	5,667.99	11,551.45
	(b) Consumer Products	5,950.67	7,314.28	5,390.31	13,264.95	12,507.97	23,237.33
	(c) Medical Devices	2,152.21	2,457.87	2,123.34	4,610.08	4,344.44	8,049.04
	(d) Protective Devices	5,338.62	4,628.83	5,012.73	9,967.45	10,159.67	19,986.46
	(e) Foods	3,214.36	3,270.01	3,093.93	6,484.37	6,084.06	12,414.33
	(f) Others	8.98	8.03	12.16	17.01	24.90	40.77
	Total	19,848.69	20,790.21	18,576.68	40,638.90	38,789.03	75,279.38
	Less : Inter Segment Revenue	-	-	-	-	-	-
	Net Sales / Income from Operations	19,848.69	20,790.21	18,576.68	40,638.90	38,789.03	75,279.38
2.	Segment Results: [Profit (+) / Loss (-) before tax and interest from each segment]						
	(a) Animal Welfare	265.01	215.60	217.30	480.61	346.51	1,050.95
	(b) Consumer Products	811.04	603.77	333.34	1,414.81	831.80	1,621.59
	(c) Medical Devices	484.72	562.29	480.91	1,047.01	1,061.00	1,692.89
	(d) Protective Devices	(193.68)	(154.36)	498.21	(348.04)	800.80	1,595.52
	(e) Foods	65.22	108.59	(158.74)	173.81	(154.75)	(310.68)
	(f) Others	9.61	6.93	8.08	16.54	18.00	(64.74)
	Total	1,441.92	1,342.82	1,379.10	2,784.74	2,903.36	5,585.53
	Less : Finance Cost	73.83	85.79	73.12	159.62	159.11	275.55
	Less : Unallocable Expenses (Net of Unallocable Income)	(950.71)	(2,822.40)	(849.59)	(3,773.11)	(1,475.18)	(3,102.05)
	Total Profit (+) / Loss (-) before tax	2,318.80	4,079.43	2,155.57	6,398.23	4,219.43	8,412.03
		As on	As on	As on	As on	As on	As on
		30/09/2024	30/06/2024	30/09/2023	30/09/2024	30/09/2023	31/03/2024
3.	Segment Assets:						
	(a) Animal Welfare	4,316.67	3,925.91	3,915.86	4,316.67	3,915.86	3,999.99
	(b) Consumer Products	4,376.42	4,187.30	4,145.38	4,376.42	4,145.38	4,702.91
	(c) Medical Devices	6,602.52	6,633.64	6,794.97	6,602.52	6,794.97	6,409.49
	(d) Protective Devices	14,150.81	13,390.58	12,056.31	14,150.81	12,056.31	12,293.07
	(e) Foods	6,666.79	6,734.84	6,834.70	6,666.79	6,834.70	6,727.70
	(f) Others	294.03	287.61	256.39	294.03	256.39	281.56
	Total	36,407.24	35,159.88	34,003.61	36,407.24	34,003.61	34,414.72
	Unallocated	90,253.40	90,356.01	84,224.01	90,253.40	84,224.01	85,644.75
	Total Assets	1,26,660.64	1,25,515.89	1,18,227.62	1,26,660.64	1,18,227.62	1,20,059.47
4.	Segment Liabilities:						
	(a) Animal Welfare	3,225.59	3,336.85	3,334.30	3,225.59	3,334.30	3,116.58
	(b) Consumer Products	6,475.06	6,916.36	6,427.86	6,475.06	6,427.86	6,970.15
	(c) Medical Devices	1,515.41	1,482.68	1,705.25	1,515.41	1,705.25	1,048.52
	(d) Protective Devices	4,941.11	4,166.46	3,754.49	4,941.11	3,754.49	3,631.64
	(e) Foods	1,540.94	1,540.76	1,329.58	1,540.94	1,329.58	1,623.88
	(f) Others	149.72	149.91	134.47	149.72	134.47	150.88
	Total	17,847.83	17,593.02	16,685.95	17,847.83	16,685.95	16,541.65
	Unallocated	4,935.47	4,484.00	4,305.83	4,935.47	4,305.83	3,425.93
	Total Liabilities	22,783.30	22,077.02	20,991.78	22,783.30	20,991.78	19,967.58

Notes:

1. Segments have been identified in line with the Indian Accounting Standard on Segment Reporting (Ind AS 108) based on review of performance by the Top Management.
2. Details of products included in each of the Segments are as below :
 - ❖ Animal Welfare comprise products for Veterinary use.
 - ❖ Consumer Products comprise marketing and distribution of Woodward's Gripewater, EVA Range of Cosmetics, Good Home range of Scrubbers, Air Fresheners, etc.
 - ❖ Medical Devices include Artificial Heart Valves, Orthopaedic Implants, etc.
 - ❖ Protective Devices comprise manufacturing and marketing of Male Contraceptives and other allied products.
 - ❖ Foods comprise manufacturing and marketing of Food Products.
 - ❖ "Others" include Printing and Publishing of Maps and Atlases.
3. The segment wise revenue, results, assets and liabilities figures relate to respective amounts directly identifiable to each of the segments. The unallocable expenditure includes expenses incurred on common services at the corporate level and also those expenses not identifiable to any specific segment.
4. The previous period's / year's figures have been regrouped and reclassified, wherever necessary to conform to the current period's / year's presentation.

For TTK HEALTHCARE LIMITED



T T RAGHUNATHAN
Executive Chairman

Place : Chennai
Date : October 25, 2024

**TTK HEALTHCARE LIMITED**

Regd. Office : No.6, Cathedral Road, Chennai 600 086
 CIN: L24231TN1958PLC003647 | Website: www.ttkhealthcare.com

EXTRACT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2024

(Rs. in lakhs)

Sl. No.	Particulars	For the Quarter ended			For the Half-year ended		For the Year ended
		(30/09/2024)	(30/06/2024)	(30/09/2023)	(30/09/2024)	(30/09/2023)	(31/03/2024)
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1.	Total income from Operations	19,848.69	20,790.21	18,576.68	40,638.90	38,789.03	75,279.38
2.	Net Profit / (Loss) for the period (before Tax, Exceptional and / or Extraordinary Items)	2,318.80	2,102.38	2,155.57	4,421.18	4,219.43	8,412.03
3.	Net Profit / (Loss) for the period before Tax (after Exceptional and / or Extraordinary Items)	2,318.80	4,079.43	2,155.57	6,398.23	4,219.43	8,412.03
4.	Net Profit / (Loss) for the period after Tax (after Exceptional and / or Extraordinary Items)	1,720.11	3,157.51	1,600.64	4,877.62	3,167.55	6,284.19
5.	Total Comprehensive Income for the period [Comprising Profit / (Loss) for the period (after Tax) and Other Comprehensive Income (after Tax)]	1,851.50	3,346.98	1,651.39	5,198.48	3,310.46	6,166.51
6.	Equity Share Capital (Face Value of Rs.10/- per share)	1,413.03	1,413.03	1,413.03	1,413.03	1,413.03	1,413.03
7.	Other Equity as per Balance Sheet of previous accounting year (excluding Revaluation Reserve)	-	-	-	-	-	98,237.43
8.	Earnings per share (of Rs.10/- each) (for continuing and discontinued operations)						
	(a) Basic (in Rs.)	12.17	22.35	11.33	34.52	22.42	44.47
	(b) Diluted (in Rs.)	12.17	22.35	11.33	34.52	22.42	44.47

Notes:

- The above is an extract of the detailed Statement of Unaudited Financial Results for the Second Quarter and Half-year ended September 30, 2024, in respect of TTK Healthcare Limited (the Company) filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- The full financial results for the Second Quarter and Half-year ended September 30, 2024 are available on the website of BSE Limited (www.bseindia.com), National Stock Exchange of India Limited (www.nseindia.com) and also on the website of the Company (www.ttkhealthcare.com).
- The above financial results for the Second Quarter and Half-year ended September 30, 2024 in respect of the Company have been reviewed by the Audit Committee at its meeting held on October 24, 2024 and approved by the Board of Directors of the Company at its meeting held on October 25, 2024 at the Registered Office of the Company, also with the provision of Video Conferencing facility.
- The Statutory Auditors of the Company have carried out Limited Review of the above Unaudited Financial Results in terms of Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- During the First Quarter of this financial year, the Company had sold Leasehold land with building at Mahindra World City, Chennai for a consideration of Rs.2,300 lakhs and the profit on sale amounting to Rs.1,977.05 lakhs (Net) has been considered in the above results.
- Implementation of the Code of Social Security 2020, which is likely to impact the contributions by the Company towards Provident Fund, Gratuity and other related areas has been deferred by the Government beyond April 01, 2021. However, the Company based on the initial assessment made a provision for Rs.350 Lakhs in the Fourth Quarter of FY 2020-21 and proposes to take further appropriate action after the Rules are made applicable.
- The previous period's / year's figures have been regrouped and reclassified, wherever necessary to conform to the current period's / year's presentation.

For TTK HEALTHCARE LIMITED

T T RAGHUNATHAN
 Executive Chairman

Place : Chennai
 Date : October 25, 2024

PKF SRIDHAR & SANTHANAM LLP

Chartered Accountants

Independent Auditor's Review Report on review of Interim Financial Results

To the Board of Directors of TTK Healthcare Limited

1. We have reviewed the accompanying statement of unaudited financial results of **TTK Healthcare Limited** (the "Company"), for the quarter and half year ended 30th September 2024 ("the Statement"), being submitted by the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Obligations") which has been initialed by us for identification.

Management's Responsibility

2. 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 thereunder and other accounting principles generally accepted in India.

Auditor's Responsibility

3. Our responsibility is to issue a report on the Statement based on our review.

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 provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Conclusion

4. Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement prepared in accordance with the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Obligations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **PKF Sridhar & Santhanam LLP**

Chartered Accountants

Firm's Registration No. 003990S/S200018

P. Devi

Devi P

Partner

Membership No. 223137



Place: Chennai

Date: 25th October 2024

UDIN: 24223137BKDFRAG154