

Date: 28<sup>th</sup> November, 2024

To,  
Department of Corporate Services,  
Bombay Stock Exchange,  
Ground Floor, P.J. Towers,  
Dalal Street Fort,  
Mumbai-400001.

**The Metropolitan Stock Exchange of India Ltd.**  
Vibgyor Towers, 4th floor, Plot No C 62,  
G - Block, Opp. Trident Hotel,  
Bandra Kurla Complex,  
Bandra (E), Mumbai -400098.

**SECURITY CODE: 538607, SECURITY ID: TOYAMSL.**

**Subject: Outcome of the Board Meeting held on Thursday, 28<sup>th</sup> November, 2024.**

Dear Sir(s),

Pursuant to Regulation 30 of SEBI (Listing Obligation and Disclosure Requirements), 2015, inform you that the meeting of the Board of Directors of **Toyam Sports Limited** held today i.e., **Thursday, 28<sup>th</sup> November, 2024** at the registered office at 503, Shri Krishna Complex, Opp. Laxmi Industrial Estate, New Link Road, Andheri West, Mumbai-400053, the board has transacted and approved the following matters:

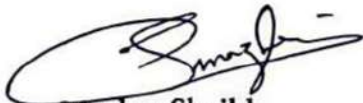
1. The Un-Audited Standalone and Consolidated financial results for the half year ended 30<sup>th</sup> September, 2024 and authorize Mr. Shah Nawaz Sayed to sign Un-Audited Standalone and Consolidated financial results and submit to exchange(s).
2. The Limited Review Report on the financial Results or the half year ended 30<sup>th</sup> September, 2024.
3. Appointment of Mr. Rohit Gokul Purohit (DIN:09050688) as an additional director designated as Non-Executive Independent Director

The aforementioned meeting commenced at 06:30 P.M and concluded at 07:45 P.M.

Please take this on your record and acknowledge the receipt of the same.

Thanking You,

**For Toyam Sports Limited**  
**(Formerly known as Toyam Industries Limited)**

  
**Mazhar Shaikh**  
Chief Financial Officer





### **Brief Profile of Mr. Rohit Gokul Purohit**

Mr. Rohit Gokul Purohit (29 years) is a graduate in BCA, Purohit's journey from Rajasthan to the global stage was marked by determination and hard work. He transitioned from local projects to collaborating with international brands. He did his schooling from Mumbai and holds a degree in BCA. To speak, he proudly serves as a marketing advisor for IIMSAM and supports the United Nations. Each milestone in his career represents a step toward his goal of integrating technology with marketing. His approach considers every facet of a marketing strategy, ensuring cohesive brand messaging. Purohit's passion for innovation and his commitment to delivering exceptional results have made him a sought-after figure in the marketing industry.

Rohit Gokul Purohit, a tech-savvy marketing expert, with a zest for innovative solutions, Purohit is making waves in the marketing industry. His upbringing in a culturally rich environment fostered a unique perspective on branding and communication. His journey reflects not just a passion for technology but a commitment to transforming brand strategies.

Purohit's innovative mindset helps brands navigate the complexities of the digital world. His knack for understanding market trends and consumer behaviour enables him to craft targeted marketing strategies. This value drives tangible results, allowing brands to flourish in an increasingly competitive landscape.





**MANOJ VATSAL & CO.**

**CHARTERED ACCOUNTANTS**

**Limited Review Report on the Un-Audited Quarterly and Year to date Standalone Financial Results of Toyam Sports Limited (Formally known as Toyam Industries Limited) pursuant to the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

**To the Board of Directors of Toyam Sports Limited (Formally known as Toyam Industries Limited)**

1. We have reviewed the accompanying statement of unaudited standalone financial results of **Toyam Sports Limited (Formally known as Toyam Industries Limited)** ("the Company") for the quarter and half year ended September 30, 2024 ("the Statement"), being submitted by the company pursuant to the requirement of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').
2. This Statement, which is the responsibility of the Company's management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, as amended read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. 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 Statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and an analytical procedure 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.
4. In accordance with the requirements of Indian Accounting Standard (Ind AS 109) 'Financial Instruments', the Company has not provided for impairment of its financial assets using the expected credit loss ('ECL') approach which involves an estimation of the probability of loss on the financial assets over their life, considering reasonable and supportable information about past events, current conditions and forecasts of future economic conditions which could impact the credit quality of the Company's loans and advances. Hence, we are unable to assess and quantify effect of aforesaid transactions on financial results.

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**MANOJ VATSAL & CO.**

**CHARTERED ACCOUNTANTS**

5. According to the information and explanation given to us, the Company is engaged in the financing as well as non-financing activities. During the previous year ended March 31, 2024 and during the quarter and half year ended September 30, 2024, financial assets of the Company exceeds 50 per cent of its total assets and income from financial assets exceeds 50 per cent of the total revenue of the Company and consequently the Company is required to comply with Section 45-IA and other applicable provisions of the Reserve Bank of India Act, 1934 (the RBI Act). However, information with respect to aforesaid compliances are not provided to us and hence we are unable to comment upon financial and legal implication thereof.
6. Based on our review conducted and procedures performed as stated above, except for the matters described in paragraph 4 and 5 nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other recognised accounting practices and policies generally accepted in India has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For Manoj Vatsal & Co.**  
Chartered Accountants  
ICAI Firm Reg. No. 010155C

**Mith Jain**  
Partner  
Membership No. 181081  
Place: Mumbai  
Date: November 28, 2024  
ICAI UDIN: 24181081BKCTZI7993



**Toyam Sports Limited (Formerly known as Toyam Industries Limited)**  
**Statement of Standalone Financial Results for the Quarter and Half Year ended on September 30, 2024**

(Rs. In Lakhs)

	Standalone					
	Quarter ended	Quarter ended	Quarter ended	Half Year ended	Half Year ended	Year ended
	30.09.2024 (Unaudited)	30.06.2024 (Unaudited)	30.09.2023 (Audited)	30.09.2024 (Unaudited)	30.09.2023 (Audited)	31.03.2024 (Audited)
<b>1 Income</b>						
a) Revenue from operations	47.48	39.12	192.84	86.60	333.57	472.44
b) Other Income	-	-	-	-	-	78.53
<b>Total Income</b>	<b>47.48</b>	<b>39.12</b>	<b>192.84</b>	<b>86.60</b>	<b>333.57</b>	<b>550.98</b>
<b>2 Expenses</b>						
a) Purchase of Stock in trade	-	-	-	-	-	0.63
b) Changes in Inventory	-	-	(0.17)	-	-	0.63
c) Operating Expenses	63.25	-	41.12	63.25	56.41	94.95
d) Employee benefits expense	304.34	17.67	19.63	352.66	35.68	71.17
e) Finance costs	-	-	-	-	-	-
f) Depreciation and amortisation expense	1.11	1.21	-	2.32	-	4.87
g) Other expenses	17.71	14.43	(7.60)	32.24	141.65	258.86
<b>Total expenses</b>	<b>386.41</b>	<b>33.31</b>	<b>52.99</b>	<b>450.47</b>	<b>233.75</b>	<b>431.12</b>
<b>3 Profit/ (Loss) from Operations before Exceptional Items (1-2)</b>	<b>(338.92)</b>	<b>5.81</b>	<b>139.86</b>	<b>(363.87)</b>	<b>99.83</b>	<b>119.86</b>
<b>4 Exceptional Items</b>	-	-	-	-	-	-
<b>5 Profit/ (Loss) from Ordinary activities Before Tax (3-4)</b>	<b>(338.92)</b>	<b>5.81</b>	<b>139.86</b>	<b>(363.87)</b>	<b>99.83</b>	<b>119.86</b>
Current tax	-	-	-	-	-	-
Taxes of earlier years	2.42	-	0.00	2.42	2.55	9.31
Deferred tax	0.13	-	-	0.13	-	(1.24)
<b>6 Tax expense</b>	<b>2.55</b>	<b>-</b>	<b>0.00</b>	<b>2.55</b>	<b>2.55</b>	<b>8.07</b>
<b>7 Net Profit/(Loss) for the period (5-6)</b>	<b>(341.47)</b>	<b>5.81</b>	<b>139.85</b>	<b>(366.41)</b>	<b>97.27</b>	<b>111.79</b>
<b>8 Other Comprehensive Income (Net of tax)</b>						
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	-	-	-	-	-	-
<b>Other Comprehensive Income (Net of tax)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>9 Total Comprehensive Income (7+8)</b>	<b>(341.47)</b>	<b>5.81</b>	<b>139.85</b>	<b>(366.41)</b>	<b>97.27</b>	<b>111.79</b>
<b>10 Paid-up equity share capital</b> (Face Value of Rs. 1 each)	5,778.15	5,653.15	5,653.15	5,778.15	5,653.15	5,653.15
<b>11 Other Equity</b>	-	-	-	-	-	-
<b>12 Basic and diluted Earnings per share</b>	-0.59	0.01	0.25	-0.06	0.02	0.02

See accompanying notes to the financial results.



1) The above standalone financial results for quarter and half year ended September 30, 2024 ('the results') of Toyam Sports Limited (Formerly known as Toyam Industries Limited) ('the Company') which are published in accordance with Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements), 2015 have been reviewed by the Audit Committee of the Board and subsequently taken on record by the Board of Directors of the Company at their meeting held on November 28, 2024. The standalone financial results are in accordance with the Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the Companies Act, 2013. The statutory Auditors have expressed an unmodified audit

2) The Company is primarily engaged only in the business of Sports Promotion. There is no separate reportable segment as per Ind AS 108 - Operating Segments.

3) The figures for the quarter ended March 31, 2024 are balancing figures between the audited figures in respect of the full financial years and the published year to date unaudited figures for the Six Month ended September 30, 2024, being the dates of the end of the Second quarter of the financial year which were subjected to limited review by the Auditors.

4) The figures for the corresponding periods have been regrouped and rearranged wherever necessary, to make them comparable.

Date: November 28, 2024  
Place: Mumbai

  
  
 Shah Nawaz Sayed  
 Executive Director  
 DIN : 10524644

**Toyam Sports Limited (Formally known as Toyam Industries Limited)**  
**Statement of Standalone Assets and Liabilities as at September 30, 2024**

(Rs. in Lakhs)

Particulars	Unaudited	Audited
	As at September 30, 2024	As at March 31, 2024
<b>ASSETS</b>		
(1) Non - Current Assets		
(a) Property, Plant and Equipment	22.30	22.77
(b) Capital work - in - progress		
(c) Other Intangible Assets		
(d) Financial assets		
(i) Investments	19,210.50	19,210.50
(ii) Other financial assets	6.75	6.75
(f) Deferred tax Asset	2.79	2.92
(g) Other non - current assets	73.16	66.13
(e) Non-Current Tax Assets (Net)	55.00	47.17
<b>Total Non - Current Assets (A)</b>	<b>19,370.50</b>	<b>19,356.24</b>
(2) Current Assets		
(a) Inventories	2.19	2.19
(b) Financial assets		
(i) Trade receivables	52.56	44.20
(ii) Cash and cash equivalents	34.93	29.19
(iii) Bank balances other than (ii) above	-	-
(iv) Loans	8,200.47	8,224.47
(v) Other financial assets	527.71	407.98
(c) Other current assets	5,048.40	4,916.20
<b>Total Current Assets (B)</b>	<b>13,866.25</b>	<b>13,624.23</b>
<b>TOTAL ASSETS (A+B)</b>	<b>33,236.76</b>	<b>32,980.47</b>
<b>EQUITY AND LIABILITIES</b>		
<b>EQUITY</b>		
(a) Equity share capital	5,778.15	5,653.15
(b) Other Equity	26,935.85	26,982.86
<b>Total Equity (A)</b>	<b>32,714.00</b>	<b>32,636.01</b>
<b>LIABILITIES</b>		
(1) Non Current Liabilities		
(a) Financial Liabilities		
(i) Other financial liabilities	-	-
(b) Provisions	-	-
<b>Total Non Current Liabilities (B)</b>	<b>-</b>	<b>-</b>
(2) Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings		
(ii) Trade payables		
Total outstanding dues to Micro enterprise and small enterprise		-
Total outstanding dues to creditors other than Micro enterprise and small enterprise	57.34	9.46
(iii) Other financial liabilities	5.68	2.86
(b) Other current liabilities	459.74	332.14
(c) Provisions	-	-
(d) Current tax liabilities (Net)	-	-
<b>Total Current Liabilities (C)</b>	<b>522.76</b>	<b>344.46</b>
<b>TOTAL EQUITY AND LIABILITIES (A+B+C)</b>	<b>33,236.76</b>	<b>32,980.47</b>



**Toyam Sports Limited (Formerly known as Toyam Industries Limited)**  
**Statement of Standalone Cash flows for the half year ended September 30, 2024**

(Rs. in Lakhs)

Particulars	Unaudited	Unaudited
	Half Year ended September 30, 2024	Half Year ended September 30, 2023
<b>A) CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net Profit before tax & Extraordinary Items	(44.47)	99.83
Adjustment for:		
Depreciation /Amortisation	2.32	-
Sundry balance written back	-	-
Interest income on FDs & IT	-	-
Interest income on loans & advances	(78.24)	-
Employee compensation expenses	-	-
Allowance for Bad Debts		0.01
<b>OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES</b>	<b>(120.39)</b>	<b>99.84</b>
<b>ADJUSTMENTS FOR WORKING CAPITAL CHANGES :</b>		
(Decrease)/ Increase in Trade payables, current liabilities, provisions and other financial liabilities	178.30	(237.55)
(Increase) / Decrease in loans, financail assets and other assets	(258.96)	(7,050.01)
(Increase) / Decrease in Inventories		-
(Increase) / Decrease in trade receivables	93.88	14.31
	<b>13.22</b>	<b>(7,273.25)</b>
Cash Generated from Operations	<b>(107.17)</b>	<b>(7,173.41)</b>
Direct Taxes paid	(10.24)	(26.53)
<b>NET CASH FROM OPERATING ACTIVITIES</b>	<b>(117.41)</b>	<b>(7,199.95)</b>
<b>B) CASH FLOW FROM INVESTING ACTIVITIES</b>		
Purchase of Fixed Assets including Capital Work in Progress	(1.85)	0.00
Interest Received	-	-
<b>NET CASH USED IN INVESTING ACTIVITY</b>	<b>(1.85)</b>	<b>0.00</b>
<b>C) CASH FLOW FROM FINANCING ACTIVITIES</b>		
Proceeds from issue of share	125.00	7,193.54
Interest Paid	-	-
<b>NET CASH USED IN FINANCING ACTIVITY</b>	<b>125.00</b>	<b>7,193.54</b>
<b>NET CHANGES IN CASH &amp; CASH EQUIVALENTS(A+B+C)</b>	<b>5.74</b>	<b>(6.40)</b>
<b>OPENING BALANCE OF CASH &amp; CASH EQUIVALENTS</b>	29.19	20.22
<b>CLOSING BALANCE OF CASH &amp; CASH EQUIVALENTS</b>	34.93	13.82
	<b>5.73</b>	<b>(6.40)</b>
<b>Notes</b>		
<b><u>Closing Balance of Cash &amp; Cash Equivalents</u></b>		
Cash and Cash Equivalents Includes:		
- Cash in hand	9.55	11.29
- In Current Account with banks	25.37	2.53
	<b>34.93</b>	<b>13.82</b>



**MANOJ VATSAL & CO.**

**CHARTERED ACCOUNTANTS**

**Limited Review Report on the Un-Audited Quarterly and Year to date Consolidated Financial Results of Toyam Sports Limited (Formally known as Toyam Industries Limited) pursuant to the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

**To the Board of Directors of Toyam Sports Limited (Formally known as Toyam Industries Limited)**

1. We have reviewed the accompanying statement of unaudited consolidated financial results of **Toyam Sports Limited (Formally known as Toyam Industries Limited)** (hereinafter referred to as the "Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group") for the quarter and half year ended September 30, 2024 ("Consolidated Statement"), being submitted by the Holding Company pursuant to the requirements of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').
2. This Consolidated Statement, which is the responsibility of the Holding Company's management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Consolidated Statement based on our review.
3. We conducted our review of the Consolidated 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 of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the Listing Regulations to the extent applicable.

4. This Consolidated Statement includes the results of Holding Company and its Subsidiaries **Kumite 1 League Private Limited and Pacific Star Sports Services L.L.C.**

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**MANOJ VATSAL & CO.**  
**CHARTERED ACCOUNTANTS**

5. In accordance with the requirements of Indian Accounting Standard (Ind AS 109) 'Financial Instruments', the Company has not provided for impairment of its financial assets using the expected credit loss ('ECL') approach which involves an estimation of the probability of loss on the financial assets over their life, considering reasonable and supportable information about past events, current conditions and forecasts of future economic conditions which could impact the credit quality of the Company's loans and advances. Hence, we are unable to assess and quantify effect of aforesaid transactions on financial results.
6. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review report of the other auditors referred to in paragraph 7 below, except for the matters described in paragraph 5 nothing has come to our attention that causes us to believe that the accompanying Consolidated Statement prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard 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 Regulations including the manner in which it is to be disclosed, or that it contains any material misstatement.
7. We did not review the interim financial statements/ information of 2 subsidiaries included in the consolidated whose Ind AS financial statements include total revenue of Rs. 478.78 lakhs and total profit of Rs. 340.03 lakhs including other comprehensive income for the half year ended September 30, 2024 and total assets of Rs. 1,767.08 lakhs as at September 30, 2024 as considered in the consolidated financial results. These interim financial information have been reviewed by other auditors whose reports have been furnished to us by the Management, and our conclusion on the Consolidated statement insofar as it relates to the amounts and disclosures included in respect of these subsidiaries is based solely on the reports of such auditors and the procedure performed by us as stated above. Our conclusion is not modified in respect of the above matter.

**For Manoj Vatsal & Co.**  
Chartered Accountants  
ICAI Firm Reg. No. 010155C

**Mith Jain**  
Partner  
Membership No. 181081

Place: Mumbai  
Date: November 28, 2024  
ICAI UDIN: 24181081BKCTZH7741

**Toyam Sports Limited (Formerly known as Toyam Industries Limited)**  
**Statement of Consolidated Financial Results for the Quarter and Half Year ended on September 30, 2024**

(Rs. in Lakhs)

	Consolidated					
	Quarter ended	Quarter ended	Quarter ended	Half Year ended	Half Year ended	Year ended
	30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
	(Unaudited)	(Unaudited)	(Audited)	(Unaudited)	(Audited)	(Audited)
<b>1 Income</b>						
a) Revenue from operations	48.75	516.63	193.94	565.38	498.03	2,791.66
b) Other Income	-	-	-	-	-	78.53
<b>Total Income</b>	<b>48.75</b>	<b>516.63</b>	<b>193.94</b>	<b>565.38</b>	<b>498.03</b>	<b>2,870.20</b>
<b>2 Expenses</b>						
a) Purchase of Stock in trade	-	-	-	-	-	0.63
b) Changes in Inventory	-	-	(0.17)	-	-	0.63
c) Operating Expenses	63.34	36.48	41.87	99.83	168.09	1,504.95
d) Employee benefits expense	353.33	72.27	19.74	425.60	51.44	170.98
e) Finance costs	-	-	-	-	-	-
f) Depreciation and amortisation expense	1.11	1.21	-	2.32	-	4.87
g) Other expenses	18.19	43.27	12.67	61.46	203.61	336.29
<b>Total expenses</b>	<b>435.98</b>	<b>153.24</b>	<b>74.10</b>	<b>589.21</b>	<b>423.14</b>	<b>2,018.35</b>
<b>3 Profit/ (Loss) from Operations before Exceptional Items ( 1-2)</b>	<b>(387.23)</b>	<b>363.40</b>	<b>119.84</b>	<b>(23.83)</b>	<b>74.89</b>	<b>851.84</b>
<b>4 Exceptional Items</b>	-	-	-	-	-	-
<b>5 Profit/ (Loss) from Ordinary activities Before Tax (3-4)</b>	<b>(387.23)</b>	<b>363.40</b>	<b>119.84</b>	<b>(23.83)</b>	<b>74.89</b>	<b>851.84</b>
Current tax	-	-	-	-	-	-
Taxes of earlier years	-	-	0.00	2.42	2.55	9.31
Deferred tax	-	-	-	0.13	-	(1.24)
<b>6 Tax expense</b>	-	-	0.00	2.55	2.55	8.07
<b>7 Net Profit/(Loss) for the period (5-6)</b>	<b>(387.23)</b>	<b>363.40</b>	<b>119.83</b>	<b>(26.38)</b>	<b>72.34</b>	<b>843.77</b>
<b>8 Other Comprehensive Income (Net of tax)</b>						
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	-	-	-	-	-	-
<b>Other Comprehensive Income (Net of tax)</b>	-	-	-	-	-	-
<b>9 Total Comprehensive Income (7+8)</b>	<b>(387.23)</b>	<b>363.40</b>	<b>119.83</b>	<b>(26.38)</b>	<b>72.34</b>	<b>843.77</b>
<b>10 Total Comprehensive Income for the year</b>						
Attributable to Holding	(381.18)	188.18	129.64	(193.00)	84.56	485.10
Attributable to NCI	(8.60)	175.22	(9.81)	166.62	(12.22)	358.67
<b>11 Paid-up equity share capital</b> (Face Value of Rs. 1 each)	5,778.15	5,653.15	5,653.15	5,778.15	5,653.15	5,653.15
<b>12 Other Equity</b>	-	-	-	-	-	-
<b>13 Basic and diluted Earnings per share</b>	-0.66	0.33	0.21	0.00	0.01	0.15

See accompanying notes to the financial results.

1) The above consolidated financial results for quarter and half year ended September 30, 2024 ('the results') of Toyam Sports Limited (Formerly known as Toyam Industries Limited) ('the Company') which are published in accordance with Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements), 2015 have been reviewed by the Audit Committee of the Board and subsequently taken on record by the Board of Directors of the Company at their meeting held on November 28, 2024. The consolidated financial results are in accordance with the Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the Companies Act, 2013. The statutory Auditors have expressed an unmodified audit conclusion on the above results.

2) The Company is primarily engaged only in the business of Sports Promotion. There is no separate reportable segment as per Ind As 108 - Operating Segments.

3) The figures for the quarter ended March 31, 2024 are balancing figures between the audited figures in respect of the full financial years and the published year to date unaudited figures for the Six months ended September 30, 2023, being the dates of the end of the Second quarter of the financial year which were subjected to limited review by the Auditors.

4) The figures for the corresponding periods have been regrouped and rearranged wherever necessary, to make them comparable.



Shahnawaz Sayed  
Executive Director  
DIN : 10524644

Date: November 28, 2024

Place: Mumbai



**Toyam Sports Limited (Formally known as Toyam Industries Limited)**  
**Statement of Consolidated Assets and Liabilities as at September 30, 2024**

(Rs. in Lakhs)

Particulars	Unaudited	Audited
	As at September 30, 2024	As at March 31, 2024
<b>ASSETS</b>		
(1) Non - Current Assets		
(a) Property, Plant and Equipment	22.30	22.77
(b) Goodwill on Consolidation	18,664.03	18,582.21
(c) Other Intangible Assets		
(d) Financial assets		
(i) Investments	985.50	985.50
(ii) Other financial assets	6.75	6.75
(f) Deferred tax Asset	2.79	2.92
(g) Other non - current assets	73.16	66.13
(e) Non-Current Tax Assets (Net)	55.00	47.17
<b>Total Non - Current Assets (A)</b>	<b>19,809.53</b>	<b>19,713.45</b>
(2) Current Assets		
(a) Inventories	2.19	2.19
(b) Financial assets		
(i) Trade receivables	1,411.89	1,572.43
(ii) Cash and cash equivalents	34.93	409.21
(iii) Bank balances other than (ii) above	-	-
(iv) Loans	8,200.47	8,224.47
(v) Other financial assets	677.02	573.08
(c) Other current assets	5,306.83	4,954.80
<b>Total Current Assets (B)</b>	<b>15,633.33</b>	<b>15,736.18</b>
<b>TOTAL ASSETS (A+B)</b>	<b>35,442.86</b>	<b>35,449.63</b>
<b>EQUITY AND LIABILITIES</b>		
<b>EQUITY</b>		
(a) Equity share capital	5,778.15	5,653.15
(b) Other Equity	27,847.71	27,637.54
(c) Non-Controlling Interest	450.81	282.76
<b>Total Equity (A)</b>	<b>34,076.67</b>	<b>33,573.45</b>
<b>LIABILITIES</b>		
(1) Non Current Liabilities		
(a) Financial Liabilities		
(i) Other financial liabilities	-	-
(b) Provisions	-	-
<b>Total Non Current Liabilities (B)</b>	<b>-</b>	<b>-</b>
(2) Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings		
(ii) Trade payables		
Total outstanding dues to Micro enterprise and small enterprise	-	-
Total outstanding dues to creditors other than Micro enterprise and small enterprise	495.06	830.97
(iii) Other financial liabilities	30.92	46.72
(b) Other current liabilities	840.21	998.49
(c) Provisions	-	-
(d) Current tax liabilities (Net)	-	-
<b>Total Current Liabilities (C)</b>	<b>1,366.19</b>	<b>1,876.18</b>
<b>TOTAL EQUITY AND LIABILITIES (A+B+C)</b>	<b>35,442.86</b>	<b>35,449.63</b>

**Toyam Sports Limited (Formally known as Toyam Industries Limited)**  
**Statement of Consolidated Cash flows for the half year ended September 30, 2024**

(Rs. in Lakhs)

Particulars	Unaudited	Audited
	Half Year ended September 30, 2024	Half Year ended September 30, 2023
<b>A) CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net Profit before tax & Extraordinary Items	745.90	74.88
Adjustment for:		
Depreciation /Amortisation	2.32	-
Sundry balance written back	-	-
Interest income on FDs & IT	-	-
Interest income on loans & advances	(78.24)	-
Employee compensation expenses	-	-
Allowance for Bad Debts		0.01
<b>OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES</b>	<b>669.98</b>	<b>74.89</b>
<b>ADJUSTMENTS FOR WORKING CAPITAL CHANGES :</b>		
(Decrease)/ Increase in Trade payables, current liabilities, provisions and other financial liabilities	(509.99)	58.07
(Increase) / Decrease in loans, financcil assets and other assets	(463.01)	(7,211.97)
(Increase) / Decrease in Inventories		-
(Increase) / Decrease in trade receivables	262.79	(99.54)
	<b>(710.21)</b>	<b>(7,253.44)</b>
Cash Generated from Operations	<b>(40.23)</b>	<b>(7,178.55)</b>
Direct Taxes paid	(10.24)	(26.53)
<b>NET CASH FROM OPERATING ACTIVITIES</b>	<b>(50.48)</b>	<b>(7,205.09)</b>
<b>B) CASH FLOW FROM INVESTING ACTIVITIES</b>		
Sale of Fixed Assets	(1.85)	0.00
Interest Received	-	-
<b>NET CASH USED IN INVESTING ACTIVITY</b>	<b>(1.85)</b>	<b>0.00</b>
<b>C) CASH FLOW FROM FINANCING ACTIVITIES</b>		
Proceeds from issue of share	(321.96)	7,196.33
Interest Paid	-	-
<b>NET CASH USED IN FINANCING ACTIVITY</b>	<b>(321.96)</b>	<b>7,196.33</b>
<b>NET CHANGES IN CASH &amp; CASH EQUIVALENTS(A+B+C)</b>	<b>(374.29)</b>	<b>(8.75)</b>
<b>OPENING BALANCE OF CASH &amp; CASH EQUIVALENTS</b>	409.21	22.57
<b>CLOSING BALANCE OF CASH &amp; CASH EQUIVALENTS</b>	34.93	13.82
	<b>(374.28)</b>	<b>(8.75)</b>
<b>Notes</b>		
<b><u>Closing Balance of Cash &amp; Cash Equivalents</u></b>		
Cash and Cash Equivalents Includes:		
- Cash in hand	9.55	11.29
- In Current Account with banks	25.37	2.53
	<b>34.93</b>	<b>13.82</b>



Date: 28<sup>th</sup> November, 2024

To,  
Department of Corporate Services,  
Bombay Stock Exchange,  
Ground Floor, P.J. Towers,  
Dalal Street Fort,  
Mumbai-400001 .

The Metropolitan Stock Exchange of India Ltd.  
Vibgyor Towers, 4th floor, Plot No C 62,  
G - Block, Opp. Trident Hotel,  
Bandra Kurla Complex,  
Bandra (E), Mumbai -400098.

**SECURITY CODE: 538607, SECURITY ID: TOYAMSL.**

**Subject: Related Party Disclosures on Consolidated Basis for the year ended September 30, 2024.**

- a) Related parties with whom Company had transactions during the year ended September 30<sup>th</sup>, 2024 and their relationship:

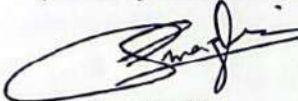
Sr. No.	Nature of Relationship	Name of the Relationship
1.	Key Managerial personnel	Mr. Mohamed Ali Budhwani, Managing Director Mr. Kailash Yadav Tilkoo, Executive Director Mr. Shahnawaz Sayed, Executive Director Mr. Shekhar Mennon, Independent Director Mr. Shikhar Khandelwal, Independent Director Mrs. Cathrine Fernandez, Independent Director Mr. Mazhar Shaikh, Executive Director Mr. Abhishek Pokharna, Company Secretary
2.	Wholly owned Subsidiary	Kumite 1 League Private Limited
3.	Foreign Subsidiary	Pacific Star Sports

- b) Details of Related party transaction during the half year ended September 30, 2024

S. No	Details of the party (listed entity /subsidiary) entering into the transaction		Details of the counterparty			Type of related party transaction	Value of the related party transaction as approved by the audit committee	Value of transaction during the reporting period	In case monies are due to either party as a result of the transaction	
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary				Opening balance	Closing balance
1.	Mohamed Ali Rajabali Budhwani	AGPPB6744D			Key Managerial personnel (Managing Director)	Rent Paid		0	0	0
2.	Mohamed Ali Rajabali Budhwani	AGPPB6744D			Key Managerial personnel (Managing Director)	Remuneration		300000	0	0

3.	Mohamed Ali Rajabali Budhwani	AGPPB 6744D			Key Managerial personnel (Managing Director)	Advances		0	2101900	14792500
4.	Shahnawaz Sayed					Remuneration		295000	0	94344
5.	Mazhar Shaikh	ESZPS0 336G			Key Managerial personnel (CFO)	Remuneration		354838	59800	55575
6.	Independent Director		Shikhar Khande lwal	JOIPK 7497N	Key Managerial personnel (Sitting Fees)	Sitting Fees	NA	0	0	0
			Shekhar Menon	ACJP M415 1D	Key Managerial personnel (Sitting Fees)	Sitting Fees	NA	125000	283500	171000
			Catherine Fernandez	ACCP F0401 G	Key Managerial personnel (Sitting Fees)	Sitting Fees	NA	60000	25000	9000
7.	Abhishek Pokharna	DBMPP 5836F			Key Managerial personnel (Company Secretary)	Remuneration	NA	440000	84800	53179
							1574838	1574838		
	Total (of Note 6b)									

For Toyam Sports Limited  
(Formerly known as Toyam Industries Limited)

  
Mazhar Shaikh  
Chief Financial Officer

