



11-11-2024

To
Department of Corporate Services
Bombay Stock Exchange Limited
25th Floor, PhirozeJeeBhoy Towers
Dalal Street, Mumbai – 400 001

Scrip Code: BSE: 522245

Sub: Outcome of the Board Meeting held on 11th November 2024.

Ref: Regulation 30 of SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015

Pursuant to SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015 (Listing Regulation) we wish to inform you that in terms of Regulation 30, 33 and other applicable provisions of Listing Regulation, the Board of Directors of the Company at its meeting held on (Today) 11th November 2024 commenced at 04:00 PM and concluded at 07:15 PM have inter alia approved the following:

1. The Unaudited Financial Results with Limited Review Report for the quarter and half-year ended 30.09.2024.
2. The request letter was received today (i.e., 11-11-2024) from the Promoters "ELECTRONICS CORPORATION OF TAMILNADU LTD" for their re-classification of status from "Promoter and Promoter group Category" to "Public category" on 11-11-2024 vide their letter dated 07-11-2024.

S. NO	NAME OF THE PROMOTER	NO. OF SHARES HELD	% OF SHAREHOLDING
1.	ELECTRONICS CORPORATION OF TAMILNADU LIMITED	15,81,600	7.80

3. The re-classification of the following Promoter shareholders holding physical shares from the status of "Promoter and Promoter group Category" to "Public category" due to non-traceability and majority of Promoters holding shares in Physical form.

IYKOT HITECH TOOLROOM LTD.

131/2, Thiruneermalai Road, Nagalkeni, Chromepet, Chennai – 600 044. India.
Telefax : +91 44 4316 2280 Email : production@iykot.com Web : www.iykot.com
CIN : L27209TN991PLC021330

S. NO	NAME OF THE PROMOTER	NO. OF SHARES HELD	% OF SHAREHOLDING
1.	SIDDARTH NANDULAL	3,600	0.02
2.	SUNIL CHANDRAKANT	3,000	0.01
3.	RAJAPANDIAN S	1,200	0.01
4.	LAKSHMANAN L	120	0
5.	BALASUBRAMONIAN R	120	0
6.	RAM KUMAR S R	120	0
7.	RAJALAKSMI VELRAJAN	3,360	0.02
8.	PANDYA K V	2,24,400	1.11

Note: The above eight Promoters are not related to the Current Promoter who have taken over the Company in the end of the year 2022.

4. Mr. Palagani Udaya Kumar has been relieved from the position of Company Secretary (Key Managerial Personnel) of the Company due to old age and his relocating to Hyderabad with effect from close of business hour on 11th November, 2024

This is for your information and record.

Yours faithfully,

For IYKOT HITECH TOOLROOM LIMITED

**LIKHITTA DUGAR
WHOLE TIME DIRECTOR
DIN: 09768742**

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Limited Review Report on Standalone unaudited quarterly and year to date financial results of the Company Pursuant to the Regulation 33 of the SEBI(Listing Obligations and Disclosure Requirements) Regulations, 2015.

**THE BOARD OF DIRECTORS OF
IYKOT HITECH TOOLROOM LIMITED
CHENNAI - 600044**

1. We have reviewed the accompanying statement of Unaudited Standalone Financial Results of **IYKOT HITECH TOOLROOM LIMITED** ("the Company"), for the Quarter and Six months ended September 30, 2024 ("the Statement") being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirement) Regulations 2015 as amended from time to time ("the Listing Regulations").
2. This statement which is the responsibility of the Company's Management and has been approved by the Board of Directors and has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 ("Ind As 34 "Interim Financial Reporting") 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 issue a report on these financial statements 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 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.



A review is substantially less in scope than an audit conducted in accordance with the Standard on Auditing and consequently does not enable us to obtain assurance that we would be aware of all significant matters that might be identified in an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

4. 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.

Other Matters:

5. We have not audited or reviewed the comparative financial information appearing in the statement of the corresponding quarter and Six months ended 30th September 2023 and year to date financial results for the period 01st April 2023 to 31st March 2024. The comparative financial information appearing in the statement of the corresponding quarter and Six months ended 30th September 2023 and year to date financial results for the period 01st April 2023 to 31st March 2024 are audited by the previous auditor whose report dated 27.05.2024, expressed an unmodified opinion on those Standalone financial statements.

Our Conclusion is not modified in respect of this matter.



For KGS & Associates
Chartered Accountants


CA. Arul Bright
Partner

Membership No. 209013

UDIN: 24209013BKBOTU7565

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED SEPTEMBER 30, 2024

SR. NO.	Particulars	Rs. In Lakhs			Rs. In Lakhs		Rs. In Lakhs
		Quarter Ended			6 Months Ended		Year Ended
		30.09.2024	30.06.2024	30.09.2023	UPTO 30.09.2024	UPTO 30.09.2023	31.03.2024
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(unaudited)	(Audited)	
1	a) Net Sales / Income from Operations (Net of G S T)	171.84	155.27	18.8	327.11	85.10	133.38
	b) Other Operating Income	4.24	3.24	4.90	7.48	7.50	8.73
	Total Income from operations (net)	176.08	158.51	23.70	334.59	92.60	142.11
2	Expenses						
	a. Cost of Material Consumed	145.06	144.88	17.70	289.95	75.60	124.27
	b. Purchase of Stock in Trade	-	-	-	-	-	0.00
	c. Changes in inventories of finished goods, work-in-progress and stock -in-trade	(2.21)	0.16	-4.50	-2.05	-6.40	-10.96
	d. Finance Costs	(0.00)	0.79	2.10	0.79	3.10	9.08
	e. Employee benefits expense	10.64	14.70	16.30	25.34	30.00	63.51
	f. Depreciation and Amortisation expense	3.856671	3.991549	4.00	7.85	8.00	16.20
	g. Other Expenses	25.98	49.95	26.5	75.93	61.00	138.7
	Total Expenses	183.33	214.48	62.10	397.81	171.30	340.80
3	Profit / (Loss) from Operations before exceptional items (1 - 2)	-7.25	-55.96	-38.40	-63.22	-78.70	-198.69
4	Other Income	-	-	-	-	-	0.00
5	Profit / (Loss) from ordinary activities before exceptional Items (3 ± 4)	-7.25	-55.96	-38.40	-63.21620774	-78.70	-198.69
6	Exceptional Items - (Expenditure) / (Income)	-	-	-	-	-	0.00
7	Profit / (Loss) from Ordinary Activities before tax (5 ± 6)	-7.25	-55.96	-38.40	-63.22	-78.70	-198.69
8	Tax Expense		0.00	0.00	0.00		0
9	Net Profit / (Loss) from Ordinary Activities after tax (7 ± 8)	-7.25	-55.96	-38.40	-63.22	-78.70	-198.69
10	Extraordinary items (Net of Tax expense Rs. Nil)		0.00	0.00	0.00		0.00

11	Net Profit / (Loss) for the period (9 ± 10)	-7.25	-55.96	-38.40	-63.22	-78.70	-198.69
12	Other Comprehensive Income		0.00	0	0.00		0.00
13	Total Comprehensive Income	-7.25	-55.96	-38.40	-63.22	-78.70	-198.69
14	Paid-up Equity Share Capital (Face Value Rs. 5/- each)	481.65	481.65	304.20	481.65	304.20	304.20
15	Earning Per Equity Share						
	(a) Basic	-0.04	-0.28	-0.63	-0.31	-1.29	-3.27
	(b) Diluted	-0.04	-0.28	-0.63	-0.31	-1.29	-3.27

Notes:

- 1 The above results of the three months ended 30th, September 2024 have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their meeting held on 11.11.2024.
- 2 The Company operates only in one business segment
- 3 The Statutory Auditors of the company have carried out a review of the results for the quarter ended 30.09.2024
- 4 In Compliance with the Ministry of Corporate Affairs (MCA) Notification dated 16th February, 2016, announcing the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS), the Company has prepared its Standalone Financial Statements adopting Ind AS with effect 01st April, 2017 with transition date of 01st April, 2016.

For IYKOT HITECH TOOLROOM LIMITED

EXECUTIVE DIRECTOR
DIN:09768742

Place : Chennai

Date : 11.11.2024

YKOT HITECH TOOLROOM LIMITED

Regd. Office: Thiruneermalai Road, Chromepet, Chennai - 600 044

CIN: L27209TN1991PLC021330

BALANCE SHEET AS AT September 30, 2024

Particulars	Notes	As at 30-09-2024	As at 31-03-2024
		Rs.	Rs.
ASSETS			
Non-Current assets			
Property, Plant & Equipment	2	89.01	112.12
Capital work-in-progress			-
Other intangible assets			-
Financial assets			
i. Investments			
ii. Loans and Advance	3	23.60	23.60
iii. Others (Bank deposits)			-
Non- Current Tax assets			-
Other non-current assets			-
		112.61	135.72
Current Assets			
Inventories	4	36.13	20.51
Financial assets			
i. Trade receivables	5	81.03	20.54
ii. Cash and Cash equivalents	6	93.76	165.98
iii. Loans and Advances	7	21.01	13.38
Other current assets	8	8.82	22.86
		240.74	243.27
Total Assets		353.36	378.99
EQUITY AND LIABILITIES			
Equity			
Equity share capital-Fully Paid Up	9	304.20	304.20
Equity share capital-Partly Paid Up	9	177.45	0
Other equity -Reserves and surplus	10	(247.32)	(184.10)
Share premium		70.98	0
		305.31	120.10
Liabilities			
Non-current liabilities			
Financial liabilities			
Borrowings			
Provisions			0
Deferred tax liabilities(net)	11	9.05	9.05

Other non-current liabilities	12	5.45	11.10
		14.50	20.15
Current liabilities			
Financial liabilities			
i. Borrowings	13	0.86	179.04
ii. Trade payables	14	31.74	52.95
iii. Other financial liabilities			-
Provisions	16	0.97	-
Other current liabilities	15	(0.02)	6.75
		33.55	238.74
Total liabilities		48.05	258.89
Total equity and liabilities		353.36	378.99

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For **IYKOT HITECH TOOLROOM LIMITED**

EXECUTIVE DIRECTOR
DIN:09768742

PLACE: CHENNAI
DATE : 11.11.2024

IYKOT HITECH TOOLROOM LIMITED

Regd. Office: Thiruneermalai Road, Chromepet, Chennai - 600 044

CIN: L27209TN1991PLC021330

CASH FLOW STATEMENT FOR 6MONTHS ENDED SEPTEMBER, 2024

	AS AT 30-09-2024	Year ended 31-03-2024
A. Cash Flow from Operating Activities		
Net Profit Before Tax and Extraordinary Items	(63.22)	(198.69)
Add:		
Depreciation and Amortisation for the year	7.85	16.19
(Profit)/ Loss on sale of fixed assets	0.26	7.79
Interest Income	(5.79)	(8.41)
Finance cost	0.79	9.08
Provision	3.11	24.65
Operating Profit before Changes in Working Capital	(60.11)	(174.04)
(Increase)/ Decrease in Working Capital		
Inventories	(15.62)	(12.28)
Sundry Debtors	(60.48)	(15.03)
Loans and Advances	(7.63)	(13.04)
Other current assets	14.04	(13.81)
Trade payables	(21.21)	
Current Liabilities	(5.81)	43.06
Other financial liabilities	(96.71)	(3.08)
		(14.18)
Cash generated from operations	(156.82)	(188.21)
Less: Tax adjustments	-	-
Net Cash Flow from Operating Activities (A)	(156.82)	(188.21)
B. Cash Flow from Investing Activities		
Purchase of Fixed Assets	-	(3.51)
Sale of Fixed Assets	15.00	5.88
Interest received	5.79	8.42
Dividend received	-	-
Net Cash Flow from Investing Activities (B)	20.79	10.79

C. Cash Flow from Financing Activities			
Borrowings:			
Proceeds from rights issue	70.98		
Term loan availed/ (repaid)		-	
Movement in Loans and advances		132.21	
Short-Term Borrowings availed/(repaid)	(178.17)	179.04	
Finance cost paid	(0.79)	(9.08)	
Dividend paid			
Dividend distribution tax paid			
Non- Current Liabilities	(5.65)	0	
D. Net Cash Flow from Financing Activities (C)		(113.63)	183.18
Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)		(249.66)	5.76
Cash and Cash Equivalents at the Beginning of the year		165.98	160.22
Cash and Cash Equivalents at the end of the year		93.76	165.98
Increase/(Decrease) in Cash and Cash Equivalents		(72.21)	5.76

For **IKYOT HITECH TOOLROOM LIMITED**

EXECUTIVE DIRECTOR
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