



TTI ENTERPRISE LIMITED

Registered Office Add: Office No- 822, 8th Floor,
4 Synagogue Street, Kolkata - 700 001, Ph: +91 33 4061 9020
E-mail : tti1711@gmail.com
Web : www.ttienterprise.net
GST : 19AABCT2625C1ZO
CIN : L67120WB1981PLC033771

Date:- 28/05/2024

To,
Department of Corporate
Services, BSE Ltd.,
Ground Floor, P.J
Towers, Dalal Street,
Fort, Mumbai – 400
001.

Ref: TTI Enterprise Limited Sript code: 538597)

Sub: Submission of Audited Standalone financial results of the company for the quarter and financial year ended on 31st March, 2024.

Dear Sir/Madam,

The Board of directors of the company in its meeting held today on **Tuesday, 28th May, 2024** has considered and approved the audited Standalone financial results of the company for the quarter and financial year ended on 31st March, 2024 as recommended by the audit committee. Further, the statutory auditors of the company M/s. Mark & Co., Chartered Accountants has issued the Audit Reports with the unmodified opinion on the audited financial results. In this connection, we are submitting herewith the copy of the Audited Standalone Financial Results of the Company for the Quarter and year ended 31st March, 2024 along with copy of the Independent Auditor's Report.

The meeting of Board of Directors commenced at 04.00 p.m. & concluded at 5.00pm.

Kindly take a note of the same.

Thanking you,

For TTI Enterprises Limited

V S RANGANATHAN

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1abce3ed6d29ba6e4f4, cn=V. S RANGANATHAN
Date: 2024.05.28 17:09:19+0530'

Name: Valath Sreenivasan Ranganathan

Designation: Director

DIN: 02786224



MARK & CO.

Chartered Accountants

Independent Auditor's Report on the Audit of Standalone Financial Results

To
The Board of Directors of
TTI ENTERPRISE LIMITED

Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying standalone quarterly financial results of TTI ENTERPRISE LIMITED (hereinafter referred to as 'the company') for the quarter ended 31st March 2024 and the year to date results for the period from 01st April 2023 to 31st 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 standalone financial results:

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit/loss and other comprehensive income and other financial information for the quarter ended 31st March 2024 as well as the year to date results for the period from 01st April 2023 to 31st March 2024.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Standalone Financial Results* 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 results 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.

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.



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.
- 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.

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 Matters

The standalone financial results include the results for the quarter ended 31st March 2024 being the balancing figures between the audited figures in respect of the full financial year and the limited reviewed figures published up to the end of the third quarter of the current financial



year. The figures up to the end of the third quarter had only been reviewed and not subjected to audit.

For MARK & Co.
Chartered Accountant
Firm Registration No. 142902W

Rahul Lodha

Rahul Lodha
Partner
Membership No. 148787



Place: Mumbai
Date: 28.05.2024
UDIN: 24148787BKASFZ1300

TTI ENTERPRISE LIMITED
Registered Office : Room No-822, 8th Floor, 4 Synagogue Street Kolkata Kolkata WB 700001
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CIN: L67120WB1981PLC033771

Audited Standalone Balance Sheet As at 31st March 2024

Amount in Lakhs

Particulars	As on 31.03.2024	As on 31.03.2023
	Audited	Audited
A ASSEST		
(1) Financial Assets		
(a) Inventories (Stock in Trade)	630.00	800.00
(b) Cash and Cash Equivalents	23.68	86.23
(c) Other Bank Balances	-	351.89
(d) Loans	2,141.73	1,393.19
(e) Investment	-	-
(f) Other Financial Assets	0.05	7.86
(2) Non-Financial Assets		
(a) Current Tax Assets (Net)	19.36	21.12
(b) Property, Plant and Equipment	0.52	1.41
(c) Other Non-Financial Assets	0.23	0.26
Total Assets	2,815.57	2,661.96
Liabilities and Equity		
(1) Financial Liabilities		
(a) Payables		
(ii) Other Payables		
(i) total outstanding dues of micro enterprises	-	-
(ii) total outstanding dues of creditors other	0.48	1.05
(b) Other Financial Liabilities	3.36	5.98
(c) Borrowings	134.16	-
(2) Non-Financial Liabilities		
(a) Other Non-Financial Liabilities	0.40	0.40
(3) Equity		
(a) Equity Share Capital	2,540.44	2,540.44
(b) Other Equity	136.73	114.09
Total Liabilities and Equity	2,815.57	2,661.96

For and behalf of Board
TTI Enterprises Limited

Sabu Thomas
Managing Director
DIN: 08224794

ANSHUMAN
BEHERA

Anshuman Behra
Chief Financial Officer
Pan : BCDPB4564J

Place: Kolkata
Date: 28th May, 2024

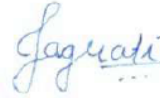
Jagruti Suhalka
Company Secretary /
Compliance Officer
Pan : ELJPS8010J

Jagruti

Place: Kolkata
Date: 28th May, 2024

Sabu Thomas Anshuman Behra
Managing Director Chief Financial Officer
DIN: 08224794 Pan : BCDPB4564J

Jagruti Suhalka
Company Secretary /
Compliance Officer
Pan : ELJPS8010J



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Standalone Audited Statement of Cash flow Statement for the year ended 31st March 2024		
Particulars	Amount in lakhs	
	31.03.2024	31.03.2023
A. Cash Flow from Operating Activities		
Profit Before Tax	28.63	(6.50)
Adjustments for:		
Profit on sale of Investments	-	(9.48)
Depreciation	0.893	
Impairment on Provisions (Loans)		91.56
Operating Profit before Working Capital Changes	29.52	75.57
Adjustment for:		
(Increase)/ Decrease in Trade Receivables and Other Assets	166.81	166.95
(Increase)/ Decrease in Other Financial Assets	347.91	9.61
Cash Generated / (used) in operations	544.24	252.13
Direct Taxes paid	-0.20	-11.70
Net Cash (Used in) / Generated from Operating Activities	544.03	240.43
B. Cash Flow from Financing Activities		
Net Cash (Used in) / Generated from Financing Activities	0.00	0.00
C. Cash Flow from Investment Activities		
Purchase of Fixed Assets	-	(1.41)
(Increase)/ Decrease in Investments	(748.54)	1,412.01
(Increase)/ Decrease in Other Investments	-	(258.20)
(Increase)/ Decrease in Borrowings	134.16	-
(Increase)/ Decrease in Short-term loans and advances	7.81	(1,311.59)
Net Cash (Used in) / Generated from Investment Activities	(606.58)	(159.19)
Net Increase/(Decrease) in Cash and Cash equivalents (A+B+C)	-62.55	81.24
Cash and Cash Equivalents at the beginning of the year	86.23	4.99
Cash and Cash Equivalents at the end of the year	23.68	86.23

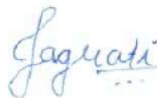
Date: 28th May 2024
Place: Kolkata

For and behalf of Board
TTI Enterprises Limited



Sabu Thomas
Managing Director
DIN: 08224794

ANSHUMAN BEHERA
Anshuman Behra
Chief Financial Officer
Pan : BCDPB4564J



Jagruti Suhalka
Company Secretary /
Compliance Officer
Pan : ELJPS8010J

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Particulars	RS. IN Lakhs				
	Quarter Ended		Period ended		
	31.03.2024	31.12.2023	31.03.2023	31.03.2024	31.03.2023
	Audited	Unaudited	Audited	Audited	Audited
1. Revenue from Operations					
(i) Interest Income	71.42	72.08	47.10	206.51	141.69
(ii) Dividend Income	-	-	-	-	-
(iii) Net Gain on Fair Value Changes	-	-	-	-	9.48
(iv) Sales	-	-	-	91.25	159.61
(v) Other Operating Revenue	-	-	-	-	-
Total Revenue from Operations	71.42	72.08	47.10	297.76	310.79
2. Other Income	-	-	-	-	0.05
Total Income (A)	71.42	72.08	47.10	297.76	310.84
3. Expenses					
(i) Purchase of Stock-in-trade	-	-	-	-	-
(ii) Changes in inventories of stock-in-trade	-	-	-	170.00	160.18
(iii) Employee benefits expense	2.60	3.20	14.55	9.30	20.82
(iv) Depreciation and amortization expense	0.22	0.22	2.42	0.89	2.42
(v) Other Expenses (Administrative & Other Expenses)	7.47	6.99	16.99	88.94	42.36
(vi) Provisions	-	-	22.89	-	91.56
Total Expenses (B)	10.29	10.41	56.85	269.14	317.34
4. Net Profit/(loss) for the period (before exceptional and extraordinary items and tax) (A-B)	61.13	61.67	(9.75)	28.63	(6.50)
5. Exceptional Items	-	-	-	-	-
6. Net Profit/(loss) before tax (after extraordinary items and exceptional items)	61.13	61.67	(9.75)	28.63	(6.50)
7. Extraordinary Items					
8. Profit/(loss) before tax (6-7)			(9.75)		
9. Tax expense					
a. Current Tax	5.75	-	-	5.75	-
b. Deferred Tax	0.01	-	19.17	0.03	19.17
c. Earlier Tax Adjustments	0.20	-	-	0.20	(0.01)
10. Profit/(loss) from Continuing Operations (8-9)	55.16	61.67	(28.93)	22.64	(25.66)
11. Profit/(loss) from discontinuing Operations	-	-	-	-	-
12. Tax Expenses of discontinuing Operations	-	-	-	-	-
13. Profit/(loss) from discontinuing Operations (After Tax) (11-12)	-	-	-	-	-
14. Profit/(Loss) after tax	55.16	61.67	(28.93)	22.64	(25.66)
15. Other comprehensive income	-	-	-	-	-
16. Total comprehensive income	55.16	61.67	(28.93)	22.64	(25.66)
17. Earning per share (Face Value of Rs. 10 Each)					
i. Basic and diluted EPS before Extraordinary items for the period, for the year to date and for the previous year (not to be annualized)	0.22	0.24	(0.10)	0.09	(0.10)
ii. Basic and diluted EPS after Extraordinary items for the period, for the year to date and for the previous year (not to be annualized)	0.22	0.24	(0.10)	0.09	(0.10)

Notes:

- The financial results of the Company have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards) Rules, 2016 Companies Act 2013 (the Act) read with relevant rules issued thereunder and the other accounting principles generally accepted in India.
- In compliance with Regulation 33 of the Securities Exchange Board of India ("SEBI") (Listing Obligations and Disclosure Requirements) Regulations, 2015, a limited review of financial results for the quarter ended 31st March, 2024 has been carried out by the Statutory Auditors.
- The Audited Financial Results for the quarter and period ended 31st March, 2024 have been reviewed by the Audit Committee at their meeting held on 14.01.2024 and thereafter approved by the Board of Directors at their meeting held on that date.
- The Company has One Segment only viz. Investment and Loan activities. Thus Segment reporting is not applicable.
- Provisions for Taxation and any other provision if required will be made at the end of the year.
- The said financial result is also being made available on the website of the Company at www.ttienterprise.net.

Place: Kolkata
Date: 28/05/2024

By Board of Directors

For TT ENTERPRISE LIMITED

Sabu Thomas
Sabu Thomas
Managing Director

ANSHUM
AN
BEHERA

Digitally signed
by ANSHUMAN
BEHERA
Date: 2024.05.28
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Anshuman Behra
Chief Financial Officer

Jagruti

Jagruti Suhalka
Company Secretary /



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CIN : L67120WB1981PLC033771

Date: 28/05/2024

To,
Department of Corporate Services,
BSE Ltd.,
Ground Floor, P.J Towers,
Dalal Street, Fort,
Mumbai – 4000 001.

Ref: - TTI ENTERPRISE LIMITED (Scrip Code: BSE 538597)

Sub: Declaration pursuant to Regulation 33(3)(d) of the Securities & Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015 ("LODR").

Dear Sir,

In compliance with Regulation 33(3)(d) of SEBI (LODR) Regulations, 2015, I V S Ranganathan (DIN: 02786224), Managing Director and Anshuman Behera (chief financial officer)of the Company, hereby declare that the Statutory Auditor of the Company M/s. Mark & Co. Chartered Accountants (FRN: 142902W) have issued the Audit report with unmodified opinion on Standalone Audited Financial Result of the Company for the quarter and year ended 31st March, 2024.

Kindly take the same on record.

Thanking you,
For TTI Enterprises Ltd

V S
RANGANATHAN

Digitally signed by V S RANGANATHAN
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serialNumber=d/a43c52e92df7db150a9e30662ed659e0f4
409a24961abe3ed6d29ba8e46, cn=V S RANGANATHAN
Date: 2024.05.28 18:13:53 +05'30'

Name: V S Ranganathan
Designation: Executive Director
DIN: 02786224

ANSHUMAN
BEHERA

Digitally signed by
ANSHUMAN BEHERA
Date: 2024.05.28
18:29:25 +05'30'

Name : Anshuman Behra
Designation : Chief Financial Officer
Pan : BCDPB4564J