

Date: November 14, 2024

To
Corporate Relationship Department
The BSE Ltd.
PJ Towers, Dalal Street
Mumbai – 400 001

Dear Sir/ Madam,

**Sub: Outcome of Board Meeting** 

Ref: Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements), Regulations, 2015

Ref: Script code: 522171

With reference to the above mentioned subject, please note that the Board of Directors in their just concluded Board meeting has inter-alia transacted the following business:

- 1. Approved the Un- Audited Financial Results for the Quarter and half year ended 30.09.2024.
- **2.** Taken Note of the Limited Review Report for the Un-Audited Financial Results for the Quarter and half year ended 30.09.2024.

The meeting commenced at 04:00 PM and concluded at 05:15 PM.

This is for your information and records.

Kindly take the same on record.

Thanking you

Yours faithfully

For TMT (India) Limited

Ambati Venkata Ramana Murthy Chief Financial Officer

## INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED 30<sup>TH</sup> SEPTEMBER, 2024

## TO THE BOARD OF DIRECTORS OF TMT (INDIA) LIMITED

- 1.I have reviewed the accompanying Statement of Standalone Unaudited Financial Results of TMT (INDIA) LIMITED (the "Company"), for the quarter and six months ended September 30, 2024 (the "Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
- 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 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. My responsibility is to express a conclusion on the Statement based on my review.
- 3. I conducted my 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 (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel 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 specified under section 143(10) of the Companies Act, 2013 and consequently does not enable me to obtain assurance that I would become aware of all significant matters that might be identified in an audit. Accordingly, I do not express an audit opinion.
- 4. Based on my review conducted as stated in paragraph 3 above, nothing has come to my attention that causes me 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 accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

DATE: 14.11.2024

PLACE: SECUNDERABAD

For SATHISH RAMDENI & Co. CHARTERED ACCOUNTANTS Firm Regn. No.0152298

(R. SATHISH) PROPRIETOR

Membership No.234854

UDIN: 24234854BKEGMH7318



CIN NO. L99999TG1976PLC002002

## BALANCE SHEET as at 30th Sep 2024

Amount In Rs. Lakhs

Particulars	Note No		
		30th Sep, 2024	31st March, 2024
ASSETS			
Non-current assets			
(a) Property, Plant and Equipment	1	1.72	1.72
(b) Capital work-in-progress			
(c) Financial Assets			
(i) Investments	2	47.14	40.57
(d) Deferred tax Assets (Net)			
(e) Other non-current Assets			
Current Assets			
(a) Inventories			
(b) Financial Assets			
(i) Investments			
(ii) Trade Receivables	3	10.87	10.87
(iii) Cash & Cash Equivalents	4	2.34	1.93
(d) Other Current Assets	5	13.29	13.02
Total		75.37	68.11
EQUITY AND LIABILITIES			
Equity			
(a) Equity Share Capital	6	495.38	495.38
(b) Other Equity	7	(1,106.22)	(1,098.32)
Liabilities	7		
Non-current liabilities			
(a) Financial Liabilities			
(i) Borrowings	8	665.47	649.47
(b) Deferred tax liabilities (net)			
(c) Other non-current liabilities			
Current liabilities			
(a) Financial Liabilities			
(i) Borrowings	3 3		
(ii) Trade payables			
(a) Total outstanding dues of micro and small enterpriese			
(b) Total outstanding dues of creditors other than micro and small enterpriese		13.59	13.60
small enterpriese	9		
(b) Other current liabilities	10	7.15	7.98
(c) Provisions			
(d) Current Tax Liabilities			E1
Total Equity and Liabilities		75.37	68.11

Place : Hyderabad Date : 14-11-2024 Hyderabad H

for and on behalf of the Board for TMT (INDIA) LIMITED

Venu Krishna Kishore Babu Pasam Whole time Director

'DIN-06734586

Cash flow-statement for the Qua

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THE	INDIA)	LIMITED
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PARTICULARS	CIN NO. 1999991 G1976PLQ002002				
		30th Sep'2024	31st March, 2024		
A Cook from an autimic activities					
A. Cash from operating activities		(7.00)	(24.25		
Net loss before tax		(7.90)	(34.25		
Adjustments:			4-3-5		
Add/(Less): Non Operating Items			0.00		
Depreciation		•	0.06		
Interest Received		T			
Profit on sale of Investments			-		
Investment Expenses			-		
Loss on Sale of Tangible Assets			-		
Provision for Investments		-	-		
Operating loss before working capital changes		(7.90)			
Change in Inventories		(6.58)			
Change in non current assets			-		
Change in Short term Loans		(0.28)	0.18		
Change in trade receivables		0.00	(4.51		
Change in other current assets			A		
Change in Trade Payables		(0.01)	2.13		
Change in other current liabilities		(0.84)	(1.50)		
Cash (used in)/generated from operations		(15.59)	(37.89)		
Income taxes paid		-	- 3 TO S		
Net cash (used in)/generated from operating activities	(A)	(15.59)	(37.89		
B. Cash flows from investing activities:	1				
Proceeds from sale of Investments - India Reit			_		
Purchases of Tangible assets			-		
Interest received					
Net cash used in investing activities	(B)		-		
C. Cash flows from financing activities					
Increase / (Decrease) in Borrowings		16.00	34.35		
Subsidy (Karnataka Horticulture)		10.00	34.33		
Finance charges paid					
Net cash from financing activities	(C)	16.00	34.35		
Net decrease in cash and cash equivalents	(A+B+C)	0.41	(3.54)		
Cash and cash equivalents at the beginning of the year		1.93	5.47		
Cash and cash equivalents at the end of the year		2.34	1.93		

Place : Hyderabad Date : 14-11-2024 for and on behalf of the Board for TMT (INDIA) LIMITED

Venu Krishna Kishore Babu Pasam

Whole Time Director DIN-06734586



## Unaudited Financial Results for the Half year ended 3000 \$2020999TG1976PLC002002

(Rs. In Lakhs)

			Quarter Ended		Half Year	r Ended	Year Ended
Particulars		30.09.2024 (Unaudited)	30.06.2024 (Unaudited)	30.09.2023 (Unaudited)	30.09.2024 (Unaudited)	30.09.2023 (Unaudited)	31.03.2024 (Audited)
I	Revenue from Operations						
	Net Sales/Income from Operations (Net of excise duty)						
	Other Income			0.16		0.32	4.17
	Total income from Operations (net)	. 0.00	0.00	0.16	0.00	0.32	4.1
II	Expenses		-				
	Cost of materials consumed						
	Purchases of stock in trade	0.00	0.00	0.00	0.00	0.00	0.0
	Finance cost						1.2
	Changes in inventories					12.33	
	Employee benefit expense	3.06	3.36	4.34	6.42	9.88	15.3
	Depreciation and amortisation	0	0	0.02		0.03	0.0
	Other Expenses	4.17	3.89	2.47	8.06	6.47	21.8
	Total expenses (II)	7.23	7.25	6.83	14.48	16.38	38.48
III	Profit / (Loss) before exceptional items (I-II)	-7.23	-7.25	-6.67	-14.48	-16.06	-34.3
IV	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.0
V	Profit/(loss) before tax (III - IV)	-7.23	-7.25	-6.67	-14.48	-16.06	-34.3
VI	Tax expense						
	(1) Current tax	0.00	0.00	0.00	0.00	0.00	0.0
	(2) Deferred tax	0.00	0.00	0.00	0.00	0.00	0.00
VII	Profit/(loss) for the period (V-VI)	-7.23	-7.25	-6.67	-14.48	-16.06	-34.3
VIII	Other Comprehensive income						
	A (i) Items that will not be reclassified to profit or loss (net of tax)	2.49	4.09	7.81	6.58	8.95	-8.20
	B (i) Items that will be reclassified to items that will be reclassified to profit or loss		/				
IX	Total Comprehensive Income after tax (VII-VIII)	-4.75	-3.16	1.14	-7.91	-7.11	-42.57
	Paid up Equity Share Capital (Face value of Rs.10/-each)	495.38	495.38	495.38	495.38	495.38	495.38
X	Earnings per Equity share (Rs.)						

- The Company has adopted the Indian Accounting Standard (IND-AS) from April 01, 2017 and these financials have been prepared in accordance with Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013 read with relevant rules there under (Ind AS) and other accounting principles generally accepted in India and the guidelines issued by SEBI
- The financial results and other financial information for the quarter ended Sep 30, 2024 has been compiled by the management as per Ind AS, after exercising necessary due diligence, to ensure that the financial results provide true and fair view of the results in accordance with Ind AS. This information has not been subject to any limited review or audit.
- Figures for the quarter ended March 31, 2024 represent the difference between the audited figures in respect of full financial year and the published figures of nine months ended December 31, 2023 respectively,
- 5 The figures for corresponding previous year have been re-grouped/re-classified wherever necessary to make them comparable with present results.

Place : Hyderabad

Date: 14th November 2024

for and on behalf of the Board for TMT (INDIA) LIMITED

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Venu Krishna Kishore Babu Pasam Whole Time Director

DIN-06734586