



TAMILNADU TELECOMMUNICATIONS LIMITED

(A Joint venture of TCIL, a Govt. of India Enterprise &
TIDCO, a Govt. of Tamilnadu Enterprises)

OPTICAL FIBRE CABLE DIVISION



Works : E18B-24, CMDA Industrial Complex, Maraimalai Nagar - 603 209. Phone : (044) 27453881, 27452406, 27451095, Telefax : +91 -44-27454768

TTL/NSE/BSE/2025-26

Dt.13.02.2025

To The Manager, M/s.National Stock Exchange Of India Limited, "Exchange Plaza", Bandra Kurla Complex, Bandara (East), MUMBAI – 400 051 Scrip Code: TNTELE	To The Manager, Bombay Stock Exchange Limited, Floor No. 25, PJ Towers, Dalal Street, MUMBAI – 400 001 Scrip Code:523419
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Dear Sir/Madam,

SUB: **Un-audited Financial Results of M/s.Tamilnadu Telecommunications Limited for the third quarter ended on 31.12.2024**

With reference to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, in the meeting held on 13.02.2025 (Thursday) at 11.30 a.m, the Board of Directors of M/s. Tamilnadu Telecommunications Limited has approved the un-audited results of the Company for the third quarter ended 31.12.2024. Please find enclosed herewith the following for your information and records:

- 1) Duly authenticated Statement of the the Unaudited Fianancial results of the Company for the third quarter ended on 31.12.2024 along with other relevant periods, as per the SEBI prescribed format.

Kindly take above information on record.

Thanking You,
Yours Faithfully,

J Ramesh Kannan
Managing Director
DIN 09292181
Encl. as above

Independent Auditors' Limited Review Report on Unaudited Financial Results of Tamil Nadu Telecommunications Limited for the quarter and period ended December 31, 2024 pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To
The Board of Directors of
Tamil Nadu Telecommunications Limited.,
Chennai.

We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of Tamil Nadu Telecommunications Limited (herein after referred to as 'the Company'), for the quarter and period ended December 31, 2024 (herein after referred to as 'the Statement') being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

Management Responsibility

The 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.

Scope of Review

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 of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, 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.

Basis for Adverse Conclusion

The Company's financial statements have been prepared using the going concern assumption of accounting. However, the Company's accumulated losses amount to Rs.229.98 Crores thereby resulting in a negative Net Worth of Rs.173.52 Crores, and indicating the existence of material uncertainty that may cast a doubt about the Company's ability to continue as a Going Concern. The Company has not operated its factory since 2017. Further, as represented by the company, the machineries would involve major overhauling cost to resume operations and the company is also unable to obtain support for supply of major raw material required for manufacture from its supplier. Also, the company has not bagged any new orders to substantiate the going concern assumption.

As per Standard on Auditing (SA) 570, "If the financial statements have been prepared using the going concern basis of accounting but, in the auditor's judgement, management's use of the going concern basis of accounting in the financial statements is inappropriate, the requirement in paragraph 21 for the auditor to express an adverse opinion applies regardless of whether or not the financial statements include disclosure of the inappropriateness of management's use of the going concern basis of accounting.

Hence, considering the cumulative effect of the factors detailed in the above paragraph, we conclude that the Going Concern assumption of the management in preparation of financial statements is inappropriate.

The Company has not recognized the following financial liability/asset at fair value in terms of Ind AS 109 and Impact of the same on the statement of unaudited financial results is not ascertainable:

Net amounts due to M/s. Fujikura Limited amounting to Rs.2.10 Crores

Net Trade Receivables amounting to Rs.4.68 Crores

No impairment assessment of property plant and equipment as required by Ind AS 36 Impairment of Assets notified under section 133 of the Act, is made. Consequently, the impact if any, on the carrying value of property plant and equipment and accumulated balance of other equity on the Unaudited Financial results cannot be quantified.

Adverse Conclusion

Our review indicates that, because of the significant matters discussed in para 4 hereinabove, this interim financial information does not give a true and fair view of the state of affairs of the entity as at 31, December 2024 and of its results of operations for the Nine-month period then ended in accordance with the Indian Accounting Standards specified under Section 133 of the Companies Act, 2013 and other recognized accounting practices and policies generally accepted in India.

Emphasis of Matter

The company has not carried out actuarial valuation as of 31st December 2024, relating to Gratuity and Leave encashment benefits in terms of Ind AS 19 impacting total comprehensive income attributable to equity shareholders.



The company has charged scrap value of derecognized asset to statement of profit and loss instead of adjusting with gain/loss on derecognition and the same is not in line with Ind AS 16.

Attention is invited to Note 8 of statement of unaudited financial, which states that the balances carried in the Trade receivables, Trade payables, Advances and Deposits payable / recoverable are subject to confirmation from all parties (other than Telecommunications Consultants India Limited). The impact if any, on financial results is not ascertainable and our conclusion is not modified in this respect. Our conclusion is not modified in respect of the above-mentioned matters.

Other Matter

The comparative financial information of the Company for the period ended 31st December 2023 and 31st March 2024, included in this statement was reviewed by predecessor auditor i.e., V. Narayanan & Co, Chartered Accountants who expressed Adverse conclusion on those financial results vide their report dated 12th February 2024 and 21st May 2024 respectively.

Our conclusion is not modified in respect of the above-mentioned matter.

For Sundaram & Srinivasan

Chartered Accountants

Firm registration No.: 004207S



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UNDARAM

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Date: 2025.02.13
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P Menakshi Sundaram

Partner

Membership No: 217914

UDIN: 25217914BMKYHZ2681

Place: Goa

Date: 13th February 2025

TAMILNADU TELECOMMUNICATIONS LIMITED

(A Joint Venture of TCIL, Govt.of India Enterprise & TIDCO, Govt.of Tamilnadu Enterprise)
Regd.Office: No.16, 1st Floor, Aziz Mulk 3rd Street,Thousand Lights, Chennai - 600 006

CIN : L32201TN1988PLC015705, TEL : 044 28292653, email : ttlcosec@gmail.com, website : www.ttlcofc.in

STATEMENT OF ASSETS AND LIABILITIES

(Indian Rupees in Hundreds)

Particulars	As at	As at
	31-Dec-24	31-Mar-24
ASSETS		
1 NON CURRENT ASSETS		
(a) Property ,Plant and Equipment	7,52,419	7,46,044
(b) Capital work in progress	-	22,421
(c) Financial Assets		
(i) other financial Assets	6,370	6,370
Total Non current assets	7,58,789	7,74,835
2 CURRENT ASSETS		
(a) Inventories	86,404	89,683
(b) Financial Assets		
(i) Trade Receivables	4,67,726	4,67,200
(ii) Cash and Cash equivalents	12,773	33,150
(iii) Bank Balance other than (ii) above	-	10,000
(iii) other financial assets	1,77,212	1,77,197
(c) Current tax assets	691	772
(c) Other current assets	1,28,409	1,15,348
Total Current assets	8,73,215	8,93,350
Total Assets	16,32,004	16,68,186
EQUITY AND LIABILITIES		
EQUITY		
(a) Equity share Capital	45,67,620	45,67,620
(b) Other Equity	(2,19,19,467)	(2,09,24,027)
Total Equity	(1,73,51,847)	(1,63,56,407)
LIABILITIES		
1 Non Current Liabilities		
(a) Financial Liabilities		
(i) Long term borrowings	11,65,730	11,65,730
(b) Long Term Provisions	6,56,627	5,64,514
Non Current Liabilities	18,22,357	17,30,244
2 Current Liabilities		
(a) Financial Liabilities		
(i) Short term Borrowings	21,74,954	20,85,910
(ii) Trade Payables	55,92,970	55,86,311
(iii) Other Financial liabilities	83,62,038	75,51,211
(b) Other current liabilities	9,31,986	9,48,223
(c) short term provisions	99,546	1,22,693
Current Liabilities	1,71,61,493	1,62,94,349
Total of Equity and Liabilities	16,32,004	16,68,186

For and on behalf of the Board of Directors

J. Ramesh Kannan

J.Ramesh Kannan
DIN 09292181

Place : Chennai
Date : 13.02.2025



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(Indian Rupees in Hundreds)

UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER 2024

Particulars	For the Quarter Ended			For the Period	For the Period	For the year ended
	31-Dec-24	30-Sep-24	31-Dec-23	(1-4-24 to 31-12-24)	(1-4-23 to 31-12-23)	31-Mar-24
(Refer Notes Below)	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
(I) Revenue from Operations	-	-	-	-	-	-
(II) Other Income	1,026	66,789	658	68,371	3,219	2,500
(III) Total income (i+ii)	1,026	66,789	658	68,371	3,219	2,500
(IV). Expenses						
(a) Cost of Materials consumed	-	-	-	-	-	-
(b) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	57,991	-	57,991	-	-
(c) Employee benefits expense	40,061	39,787	26,978	1,19,436	82,906	1,54,814
(d) Finance Cost	2,78,578	2,76,986	2,68,506	8,23,684	7,99,846	10,68,670
(e) Depreciation and amortisation expense	7,024	7,568	6,734	21,092	19,432	25,790
(f) Other expenses	17,904	13,558	8,134	41,607	40,571	2,15,106
Total Expenses(IV)	3,43,567	3,95,890	3,10,352	10,63,811	9,42,754	14,64,380
(V). Profit / (Loss) before exceptional items and Tax ((III-IV)	(3,42,541)	(3,29,101)	(3,09,694)	(9,95,440)	(9,39,535)	(14,61,880)
(VI). Exceptional Items	-	-	-	-	-	-
(VII) Profit / (Loss) before tax (V-VI)	(3,42,541)	(3,29,101)	(3,09,694)	(9,95,440)	(9,39,535)	(14,61,880)
(VIII). Tax expense						
Current Tax	-	-	-	-	-	-
Deferred Tax	-	-	-	-	-	-
(IX) Net Profit / (Loss) for the period from Continuing Operation after tax (VII-VIII)	(3,42,541)	(3,29,101)	(3,09,694)	(9,95,440)	(9,39,535)	(14,61,880)
(X) Profit / (Loss) from discontinued operations before tax	-	-	-	-	-	-
(XI) Tax Expense of discontinued operations	-	-	-	-	-	-
(XII) Profit / (Loss) from discontinued operations after tax (X-XI)	-	-	-	-	-	-
(XIII). Profit / (Loss) for the period	(3,42,541)	(3,29,101)	(3,09,694)	(9,95,440)	(9,39,535)	(14,61,880)
(XIV). Other Comprehensive Income	-	-	-	-	-	1,968
(XV) Total Comprehensive Income for the period [(XIII-XIV) Comprising profit/(Loss) from ordinary activities after tax and Other Comprehensive Income for the period]	(3,42,541)	(3,29,101)	(3,09,694)	(9,95,440)	(9,39,535)	(14,59,912)
(XVI). Paid-up equity share capital (Face Value of Rs 10.Each)	45,67,620	45,67,620	45,67,620	45,67,620	45,67,620	45,67,620
(XVII) Reserves excluding revaluation reserves	(2,19,19,467)	(2,15,76,926)	(2,04,03,649)	(2,19,19,467)	(2,04,03,649)	(2,09,24,027)
(XVIII) Earnings Per Equity Share (for Continuing Operation) (of Rs 10/- each) (not annualised):						
(a) Basic (in Rs.)	(0.75)	(0.72)	(0.68)	(2.18)	(2.06)	(3.20)
(b) Diluted (in Rs.)	(0.75)	(0.72)	(0.68)	(2.18)	(2.06)	(3.20)

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Notes to Published Results:

Amounts in hundreds

- 1) The above Financial Results (as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations) have been reviewed by the Audit Committee of the Board and approved by the Board of Directors at its meeting held on 13th February 2025. The statutory auditors have reviewed the financial results for the Nine months ended December 2024 as required under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 and the related report does not have any impact on the above reviewed Financial Results and notes thereon.
- 2) The Financial statements as on 31.12.2024 are prepared in compliance with the Indian Accounting Standard (Ind AS).
- 3) The accumulated losses of the Company amount to Rs.2,29,80,533/- as of 31st December 2024 and the net worth of the Company as of 31st December 2024 is negative at Rs.1,73,51,847/-.
- 4) The accumulated losses of the company had exceeded its net worth during 2011-12. The Erstwhile BIFR has already approved a Sanctioned Scheme for the Company during 2010-11 and the Company is under re-habilitation period and is being monitored by the Monitoring Agency. Lack of executable orders and dull phase of Optical Fiber Cable (OFC) market from 2010-11 onwards is the main reason for such performance since then. The requirement of OFC in the country is huge; however, the delay is due to various procedural issues in execution of big projects by Govt. clients. As such the company is hopeful of improving its order book position. Considering this and anticipating financial support from its Holding Company TCIL, Govt of India's Department of Telecommunications etc, the accounts have been prepared on "Going Concern basis" for the present.
- 5) Same accounting policies as that of last financial year are followed in the current year.
- 6) Deferred tax: During the year the Company has not accounted / taken the credit / charge for the deferred tax assets / liabilities. The excess of timing difference over the deferred tax liability has been ignored for want of reasonable certainty of the company making taxable income in the near future. Similarly, for the same reason, certain other provisions made in the earlier years have been ignored for creation of deferred tax asset. The accumulated losses and carried forward depreciation under the tax laws have been ignored for creating the deferred tax asset considering that there is no reasonable certainty of the company making taxable income in the future .
- 7) In view of the commitment by the company to pay Telecommunications Consultants India Limited (the holding company) on demand basis, the company has taken a conservative approach to reflect the amount due of Rs.1,66,98,466/- at book value and not at fair value. Further since the aforesaid financial liabilities are current in nature there would only be an immaterial finance cost/income involved, on account of restatement of the balances to fair value.
- 8) The balances of debtors, creditors, advances and deposits payables/recoverables (other than Telecommunications Consultants India Limited (TCIL) as on 31st December 2024 are subject to confirmation.
- 9) No provision is made for one long pending debtor amounting to Rs. 3,39,505/- in view of the arbitration proceeding completed against the Purchaser for which Award is received in favour of the Company but has been challenged by the Purchaser in the Court. The Court has remitted back to the Arbitrator for issuing speaking orders which has also been awarded in favour of the Company. The Purchaser has again appealed in the Court.
- 10) No provision is made for Rs. 13,397/- due from RailTel which was under Arbitration. In the Arbitration case was appealed against the award in Delhi High Court which was disposed by Delhi High Court on 27.10.2021.
- 11) Depreciation has been provided as per the requirement of Part C of Schedule II to the Companies Act, 2013.
- 12) On 16.08.2021, theft took place in the Electrical Substation of the company's factory located at Maraimalai nagar, Chengalpattu District. Bus bars and accessories were stolen from two transformers, HT & LT panels and the electrical substation unit is in a damaged condition. A complaint has been filed in the local police station against which an FIR copy is also received. The company has also submitted for insurance claim with the Insurance company and it is in process. The valuation for the insurance claim was done by a professional Valuer, who has given an estimated valuation of Rs.48,970/- for the assets that were stolen. The same has been claimed for insurance. Insurance has been declined by New India Assurance Company. However company is still persuing with New India Assurance Company.

13) Contingent Liabilities

- a) The Commercial Tax Department had demanded a sum of Rs. 186.09 Lakhs as additional Sales Tax in respect of Financial Year 2000 -2001 and 2001-2002 (up to November 2001). The Company has obtained stay from Madras High Court against the collection of above demand by depositing a sum of Rs.75 Lakhs with Commercial Tax Department as directed by High Court, while granting the stay. As the demand is disputed, the same is not provided for in the accounts. Relief/exemption requested in DRS submitted to BIFR. Deposit of Rs. 75 Lakhs with Commercial Tax Department. As per the BIFR Sanctioned Scheme, matter has been followed up with Commercial Tax Authorities for consideration to be withdrawn. The case came for hearing in High Court on 16.11.2011. Another High Court case decision on similar case in favor of assessed was quoted, on which Dept. has filed a writ appeal against the decision. The Judge directed the matters of the Company to be posted along with the writ appeal before the Bench. It may be decided in favor of the Company in next hearing. The hearing was conducted on 02.09.2015 and 09.09.2015. Advocate vide email Dt. 29.01.2025 informed that case appeared under the caption "for orders". The case has been adjourned by the court. Next date of hearing is awaited. Order are still awaited.
- b) The Sales Tax department has demanded a sum of Rs. 22,950/- during the financial year 2006-07 for non-submission of "C" Forms from BSNL / MTNL pertaining to AY 2001-02, 2002-03 and 2003-04. The Government has exempted "C" forms in respect of inter-state sales to BSNL / MTNL. The company has represented to the Department and also referred the matter to BSNL / MTNL. Next hearing date is not yet fixed.

J. Ramakrishna



c) The Customs Authority has demanded an amount of Rs. 102,067/- towards difference in classification of Optical Fibre during the year 2006-07. However, the order of the Commissioner of Customs has come in favour of the Company during the year 2009-10 dropping the proceedings. Department has gone for appeal against the order. The company has filed the Counter. The Tribunal vide its Final Order dated 19/12/2017 remanded the matter back to the Commissioner for fresh decision after the outcome of the case pending in Supreme Court on the issue of jurisdiction of DRI to issue the notice. As such, the issue has to be argued and decided afresh.

d) There is a demand from IT department for Rs.29,052 towards short deduction of TDS against interest payable to TCIL. We have represented the case with IT Department. There is a IT demand for the AY 2009-2010, of Rs.2,978.

e) Total penalty amounting to Rs. 47,766/- is levied by the BSE and NSE stock exchanges pursuant to non-compliance with SEBI(Listing Obligations & Disclosure Requirements) during the year 2018-19 and Rs.38,373/- during the year 2019-20. The Company has made written representation to the Stock exchanges for waiver of this penalties.

14) Previous period's amounts are regrouped and rearranged to conform to the current period's classification.

15) The financial results have been reviewed by the Statutory Auditors as required under Regulation 33 of SEBI(Listing Obligations and Disclosure Requirements) Regulations, 2015 and adverse conclusion has been given in their limited review report on the financial results for the quarter/period ended December 31, 2024 in respect of the following matters:

a) The Company's financial statements have been prepared using the going concern assumption of accounting. However, the Company's accumulated losses of Rs.2,29,76,427/- has eroded the Net Worth of the Company, indicating the existence of material uncertainty that may cast a doubt about the Company's ability to continue as a Going Concern. The Company has not operated its factory since August 2017.

As per Standard on Auditing (SA) 570, "If the financial statements have been prepared using the going concern basis of accounting but, in the auditor's judgment, management's use of the going concern basis of accounting in the financial statements is inappropriate, the requirement in paragraph 21 for the auditor to express an adverse opinion applies regardless of whether or not the financial statements include disclosure of the inappropriateness of management's use of the going concern basis of accounting."

Hence, considering the cumulative effect of the factors detailed in the above paragraph in the revival of the company, the auditors have concluded that the Going Concern assumption of the management in preparation of financial statements is inappropriate.

b) The Company has not recognized the following financial liability/asset at fair value in terms of Ind AS 109 and impact of the same on the financial Statements is not ascertainable.

i. Amount due to Fujikura Ltd amounting to Rs.2,10,133/- and

ii. Trade receivables amounting to Rs.4,67,725/-

16) The Auditors have drawn attention to the following matters in their limited review report for the year ended 31st December 2024 :

a) The balances carried in the debtors, creditors, advances & deposits payable / recoverable are subject to confirmation from all parties (other than Telecommunications Consultants India Limited).

b) The company has not carried out actuarial valuation as of 31st Dec 2024, relating to Gratuity and leave encashment benefits in terms of Ind AS 19.

17) Revival of TTL

(a) Request for Proposal (RFP) No. TTL/RFP/22-23/CHENNAI/02 dated 15.03.2023 was published on 16.03.2023 in the websites of TCIL (www.tcil.net.in) and TTL (www.tlofc.in) for grant of lease of manufacturing facilities and premises of TTL Factory at Maraimalai nagar, near Chennai, Tamilnadu. It was also advertised in the leading newspapers All India English edition and Chennai Tamil edition. Single quote was received for Grant of Lease of the Manufacturing Facilities and Premises of TTL located in Maraimalai Nagar, near Chennai, Tamilnadu, on lease cum revenue sharing model basis. The bid has been accepted. With the approval from competent authority LoA has been issued to the party on 24.05.2023. Electricity connection has been restored on 12.04.2024. After signing of Lease cum revenue sharing agreement, TIDCO vide its letter Dt. 10.10.2023 informed TTL to refrain from proceeding further with the proposal of leasing and not to execute / register the lease. The Lessee did not take over the factory. The lease has been cancelled. Company is exploring other possible avenues to generate revenue.

(b) Diversification of business is being explored to sustain in the competitive cable industry.

(c) Business partners are being explored / contacted for fresh investment in the company for revival of the factory and in the new areas of business.

(d) Provision for decommissioning in accordance with Ind AS 16 is not made for the Transformer recognised during the quarter, as there will be no decommiss



Place : Chennai

Date : 13.02.2025

For and on behalf of the Board of Directors

J. Ramesh Kannan

(J.Ramesh Kannan)

Managing Director & CFO

DIN No. 09292181

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STATEMENT OF CASH FLOW

Accounting Policy:

The above Statement of Cash Flows has been prepared under the "Indirect Method" as set out in the Indian Accounting Standard - 7 on Statement of Cash Flows .

Amendment to Ind AS 7:

Effective April 1, 2017, the Company adopted the amendment to Ind AS 7, which require the entities to provide disclosures that enable users of financial statements to evaluate changes in liabilities arising from financing activities, including both changes arising from cash flows and non-cash changes, suggesting inclusion of a reconciliation between the opening and closing balances in the Balance Sheet for liabilities arising from financing activities, to meet the disclosure requirement. The adoption of the amendment did not have any material impact on the financial statements."

(Indian Rupees in Hundreds)

Description	For the period ended 31st Dec 2024	For the period ended 31st December 2023
Cash Flow from Operating Activities:		
Net Profit / (Loss) before tax	(9,95,440)	(9,39,535)
Adjustments for		
Add:		
- Depreciation	21,092	19,432
- Interest & Finance Charges	8,23,684	7,99,846
- Provision for Gratuity & Leave Encashment	68,966	-
- Provision for slow moving stock reversed	3,279	-
- Loss on sale of assets	-	-
- Exchange Rate Fluctuations - Loss / (Gain)	3,581	-
	(74,837)	(1,20,257)
Less:		
Profit from sale of fixed asset	4,006	-
- Interest/Dividend Received	318	3,219
Operating Profit before Working Capital changes	(79,161)	(1,23,476)
Changes in assets and liabilities:		
- Trade Receivables	(527)	(249)
- Other financial assets and current assets	(13,075)	(10,951)
- Other Non - current assets	0	-
- Trade Payables	6,659	-
	-	931
- Other financial liabilities, other liabilities, borrowings and provisions	(29,095)	8,78,770
Cash generated from Operations	(1,15,199)	7,45,025
Income Tax	(81)	-
Cash Flow after tax before exceptional items	(1,15,118)	7,45,025
Exceptional items	-	-
Exchange Rate Fluctuations - (Loss) / Gain	(3,581)	-
Net Cash generated by Operating Activities - A	(1,18,699)	7,45,025
Cash Flow from Investing Activities:		
Purchase of Non-Current Assets	(27,468)	-
Capital Work in Progress	22,422	-
Sale of Fixed assets	4,006	-
Investment in Fixed Deposits	10,000	-2,038
Interest/Dividend Received	318	3,219
Net Cash from /used) in Investment Activities -B	9,278	1,181
Cash Flow from Financing Activities:		
Increase / (Repayment) of Non Current Liabilities	-	34,505
Interest charges	-	(7,99,846)
Borrowings during the period	89,044	0
Net Cash used in Financing Activities -C	89,044	(7,65,341)
Net (decrease)/increase in Cash Equivalents (A+B+C)	(20,377)	(19,136)
Cash & Cash Equivalents at the beginning of the Year	33150	27,076
Cash & Cash Equivalents at the end of the period	12,773	7,940
Bank Balances other than Cash & Cash Equivalents	-	43,995
Cash & Bank balances at the end of the period	12,773	51,935

Notes:

- Cash and cash equivalents represents cash in hand and cash with scheduled banks.
- Figures for the previous period have been re-grouped wherever necessary.

For and on behalf of the Board of Directors

J Ramesh Kannan

(J.Ramesh Kannan)
Managing Director & CFO
DIN No. 09292181

Place : Chennai
Date : 13.02.2025



TAMILNADU TELECOMMUNICATIONS LIMITED

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STATEMENT OF CHANGES IN EQUITY

(Indian Rupees in Hundreds)

A. Equity Share Capital

Balance at the beginning of the reporting period i.e. as at April 1, 2023	Changes in Equity Share Capital during the period	Balance as at 31st December, 2023	Balance as at April 1, 2024	Changes in Equity Share Capital during the period	Balance as at December 31, 2024
45,67,620	-	45,67,620	45,67,620	-	45,67,620

B. Other Equity

(Indian Rupees in Hundreds)

Particulars	Reserves and surplus			OCI	Total
	Securities Premium Reserve	Capital Restructuring Reserve	Statement of Profit & Loss	Other Comprehensive Income (Gratuity)	
Financial Year - 2024-25					
Balance as at April 1, 2024 (A)	98,400	9,79,711	(2,19,85,093)	(17,044)	(2,09,24,027)
Profit/(Loss) for the period	-	-	(9,95,440)	-	(9,95,440)
Add: Transferred to Other comprehensive income of earlier years	-	-	-	-	-
Add: Other Comprehensive income	-	-	-	-	-
Total comprehensive income for the period (B)	-	-	(9,95,440)	-	(9,95,440)
Balance as at Dec 31, 2024 (A)+(B)	98,400	9,79,711	(2,29,80,533)	(17,044)	(2,19,19,467)
Financial Year - 2023-24					
Balance as at April 1, 2023 (A)	98,400	9,79,711	(2,05,23,213)	-	(1,94,45,103)
Profit/(Loss) for the year	-	-	(9,39,535)	-	(9,39,535)
Add: Transferred to Other comprehensive income of earlier years	-	-	-	(19,011)	(19,011)
Add: Other Comprehensive income	-	-	-	-	-
Total comprehensive income for the year 2023-24 (B)	-	-	(9,39,535)	(19,011)	(9,58,546)
Balance as at Dec. 31, 2023 (A)+(B)	98,400	9,79,711	(2,14,62,748)	(19,011)	(2,04,03,649)

For and on behalf of the Board of Directors



Place : Chennai
Date : 13.02.2025

J. Ramesh Kannan

(J.Ramesh Kannan)
Managing Director & CFO
DIN No. 09292181