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9<sup>th</sup> November, 2019

**BSE Limited**  
**Phiroze Jeejeebhoy Towers**  
**Dalal Street**  
**Mumbai - 400 001**

**Scrip Code - 532513**

**National Stock Exchange of India Limited**  
**Exchange Plaza, 5<sup>th</sup> Floor**  
**C - 1, Block G, Bandra - Kurla Complex**  
**Bandra - (E), Mumbai - 400 051**

**Scrip Symbol - TVSELECT**

Dear Sirs,

**Sub: Unaudited financial results for the quarter ended 30<sup>th</sup> September, 2019**

We enclose a copy of the Unaudited Financial Results as set out in compliance with the Ind-AS for the quarter ended 30<sup>th</sup> September, 2019, which have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at the meeting held today i.e. on 9<sup>th</sup> November, 2019. The Board Meeting commenced at 2.00 p.m. and concluded at 6:15 p.m.

The results have been subjected to a Limited Review by M/s. Deloitte Haskins & Sells, (Firm Registration No.008072S) Chartered Accountants, the Statutory Auditors of the Company and a copy of the Limited Review Report dated 9<sup>th</sup> November 2019 is enclosed herewith for your records.

This intimation is given pursuant to the applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. Kindly take this intimation on record.

Thanking you,

Yours truly,  
**For TVS Electronics Limited**

**K Santosh**  
**Company Secretary**

**TVS Electronics Limited**

Encl.: a/a

"Arihant E-Park", No.117/1, 8th & 9th Floor, L.B.Road, Adyar, Chennai - 600 020. Tel.: + 91-44-4200 5200

Registered office : No.249A, Ambujammal Street, Off TTK Road, Alwarpet, Chennai-600 018.

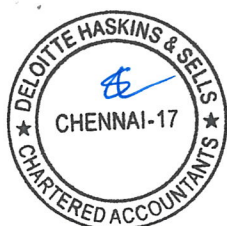
Corporate Identity Number : L30007TN1995PLC032941

E-mail id : webmaster@tvs-e.in Website: www.tvs-e.in

## INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM FINANCIAL RESULTS

### TO THE BOARD OF DIRECTORS OF TVS ELECTRONICS LIMITED

1. We have reviewed the accompanying Statement of Unaudited Financial Results of **TVS ELECTRONICS LIMITED** ("the Company"), for the quarter and six months ended September 30, 2019 ("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. 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 (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 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.
4. Attention is drawn to Note 05 of the Statement which states that the statement of cash flows for the corresponding six months ended September 30, 2018, as reported in the accompanying Statement have been approved by the Company's Board of Directors, but have not been subjected to review.



5. Based on our review conducted as stated in paragraph 3 above, 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 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.

For **DELOITTE HASKINS & SELLS**  
Chartered Accountants  
(Firm's Registration No.  
008072S)

*Bhavana Balasub*

**Bhavani Balasubramanian**  
Partner

(Membership No. 22156)  
(UDIN: 19022156AAAACG5853)

**Place:** Chennai  
**Date:** November 09, 2019





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**TVS ELECTRONICS LIMITED**

Registered Office: No.249A, Ambujammal Street, Off TTK Road, Alwarpet, Chennai - 600 020

Statement of Standalone Unaudited Financial Results for the Quarter and Half Year ended September 30, 2019

(₹ in Lakhs)

S. No.	Particulars	Standalone Financials					
		Three months ended			Half Year ended		Year ended
		September 30, 2019	June 30, 2019	September 30, 2018	September 30, 2019	September 30, 2018	March 31, 2019
		Unaudited			Unaudited		Audited
	<b>Income from operations</b>						
	a. Gross Sales / Income from operations	7,213	6,190	73,933	13,403	2,64,480	2,75,565
	b. Other Operating Income	23	18	2	41	6	119
	<b>Total Revenue from Operations</b>	<b>7,236</b>	<b>6,208</b>	<b>73,935</b>	<b>13,444</b>	<b>2,64,486</b>	<b>2,75,684</b>
	Other Income	172	134	117	306	268	373
<b>1</b>	<b>Total Revenue</b>	<b>7,408</b>	<b>6,342</b>	<b>74,052</b>	<b>13,750</b>	<b>2,64,754</b>	<b>2,76,057</b>
	<b>Expenses</b>						
	a. Cost of materials consumed	1,603	2,331	1,990	3,934	3,585	6,740
	b. Purchases of stock-in-trade	1,226	1,334	30,774	2,560	2,10,182	2,09,617
	c. Changes in inventories of finished goods, stock-in-trade and work-in-progress	747	(831)	37,816	(84)	43,917	45,774
	d. Employee benefits expense	974	888	845	1,862	1,714	3,610
	e. Finance costs	72	39	10	111	21	41
	f. Depreciation and amortisation expense	209	206	91	415	178	368
	g. Other expenses	2,215	2,071	1,946	4,286	3,879	8,127
<b>2</b>	<b>Total Expenses</b>	<b>7,046</b>	<b>6,038</b>	<b>73,472</b>	<b>13,084</b>	<b>2,63,476</b>	<b>2,74,277</b>
<b>3</b>	<b>Profit before exceptional items and tax (1- 2)</b>	<b>362</b>	<b>304</b>	<b>580</b>	<b>666</b>	<b>1,278</b>	<b>1,780</b>
<b>4</b>	Exceptional Items	-	-	(344)	-	(344)	(358)
<b>5</b>	<b>Profit before tax (3+4)</b>	<b>362</b>	<b>304</b>	<b>236</b>	<b>666</b>	<b>934</b>	<b>1,422</b>
	Current Tax	67	94	201	161	431	690
	Deferred Tax	(31)	13	12	(18)	19	(14)
	Tax relating to earlier years	-	-	-	-	-	2
<b>6</b>	<b>Tax Expense</b>	<b>36</b>	<b>107</b>	<b>213</b>	<b>143</b>	<b>450</b>	<b>678</b>
<b>7</b>	<b>Net Profit after tax (5-6)</b>	<b>326</b>	<b>197</b>	<b>23</b>	<b>523</b>	<b>484</b>	<b>744</b>
<b>8</b>	<b>Other comprehensive Income</b>						
	Items that will be reclassified to Profit or Loss	(38)	39	(7)	1	2	7
	Tax on above	11	(10)	-	1	-	(1)
<b>9</b>	<b>Total Comprehensive Income (7+8)</b>	<b>299</b>	<b>226</b>	<b>16</b>	<b>525</b>	<b>486</b>	<b>750</b>
<b>10</b>	Paid-up equity share capital (Face Value of the Share is Rs.10/- each)	1,865	1,861	1,861	1,865	1,861	1,861
<b>11</b>	Earnings per share (EPS) (Face value of Rs.10/- each) (not annualised for three months and half year)						
	a) Basic	1.74	1.06	0.13	2.80	2.60	4.00
	b) Diluted	1.74	1.06	0.12	2.80	2.59	3.99

Note: Refer accompanying notes to financial results




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**TVS ELECTRONICS LIMITED**  
Registered Office: No.249A, Ambujammal Street, Off TTK Road, Alwarpet, Chennai - 600 020

**STATEMENT OF ASSETS AND LIABILITIES**

(₹ in Lakhs)

Particulars	Standalone	
	As at September 30, 2019	As at March 31, 2019
	Unaudited	Audited
<b>A Assets</b>		
<b>1 Non-current assets</b>		
(a) Property, plant and equipment	1,072	1,108
(b) Right to use asset	1,049	-
(c) Intangible assets	1,906	1,923
(d) Intangible assets under development	111	37
(e) Financial assets		
i. Investments	96	57
ii. Other financial assets	304	310
(f) Non current tax assets (Net)	105	402
(g) Other non-current assets	2,556	2,617
<b>Total non-current assets</b>	<b>7,199</b>	<b>6,454</b>
<b>2 Current assets</b>		
(a) Inventories	2,893	3,161
(b) Financial assets		
i. Investments	275	1,506
ii. Trade receivables	4,596	2,563
iii. Cash and cash equivalents	193	317
iv. Bank balances other than (iii) above	35	512
v. Other financial assets	1,078	984
(c) Other current assets	1,141	975
<b>Total current assets</b>	<b>10,211</b>	<b>10,018</b>
<b>Total Assets</b>	<b>17,410</b>	<b>16,472</b>
<b>B Equity and liabilities</b>		
<b>1 Equity</b>		
(a) Equity share capital	1,865	1,861
(b) Other equity	7,024	6,837
<b>Total equity</b>	<b>8,889</b>	<b>8,698</b>
<b>2 Liabilities</b>		
<b>Non-current liabilities</b>		
(a) Financial liabilities	1,095	-
(b) Provisions	314	217
(c) Deferred tax liabilities (net)	151	127
(d) Other non-current liabilities	42	46
<b>Total non-current liabilities</b>	<b>1,602</b>	<b>390</b>
<b>Current liabilities</b>		
(a) Financial liabilities		
i. Borrowings	300	-
ii. Trade payables:		
-Total outstanding dues of micro enterprises and small enterprises	165	191
-Total outstanding dues of creditors other than micro enterprises and small enterprises	4,681	5,596
iii. Other financial liabilities	520	493
(b) Provisions	553	628
(c) Other current liabilities	700	476
<b>Total current liabilities</b>	<b>6,919</b>	<b>7,384</b>
<b>Total liabilities</b>	<b>8,521</b>	<b>7,774</b>
<b>Total equity and liabilities</b>	<b>17,410</b>	<b>16,472</b>



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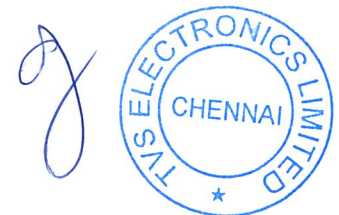
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**TVS ELECTRONICS LIMITED**  
**UNAUDITED STATEMENT OF CASH FLOWS FOR THE HALF YEAR YEAR ENDED SEPTEMBER 30, 2019**

	Half Year ended September 30, 2019 ₹ Lakhs		Half Year ended September 30, 2018 ₹ Lakhs	
<b>A. Cash flow from operating activities</b>				
Net profit after tax		523		484
Adjustments for :				
Depreciation and Amortisation	415		178	
Tax provisions	143		450	
Finance costs	111		21	
Provision for impairment in value of investment in subsidiary	-		344	
Provision for impairment in value of other investments	-		37	
(Profit) / loss on sale of Property, Plant and equipment	2		3	
Net (Gain)/loss arising on FVTPL Transaction	(1)		(13)	
Profit on sale of Investment	(21)		-	
Interest Income	(242)		(137)	
Employee stock option expense	-		(72)	
Bad debts written off and provision for doubtful debts	29		10	
		436		821
<b>Operating profit before working capital changes</b>		959		1,305
<b>Changes in working capital</b>				
<u>Adjustments for (increase)/decrease in operating assets</u>				
Trade and other receivables	(2,062)		14,180	
Inventories	268		44,043	
Other Assets	(109)		2,810	
Other Financial Assets	(120)		(249)	
<u>Adjustments for increase/(decrease) in operating liabilities</u>				
Trade payables	(941)		(59,716)	
Other Liabilities	207		(52)	
Other Financial Liabilities	30		35	
		(2,727)		1,051
Cash generated from operations		(1,768)		2,356
Direct taxes paid / refund received - (net)		180		(256)
<b>Net cash flow (used) / generated from operating activities</b>		(1,588)		2,100
<b>B. Cash flow from investing activities</b>				
Purchase of Property, plant and equipment including capital advances	(205)		(360)	
Proceeds from sale of Property, plant and equipment	6		4	
Bank balances considered as other than cash and cash equivalents	477		164	
Cash outflow on acquisition of investment in subsidiary	-		(95)	
Cash inflow from sale of other investments	1,252		-	
Interest received	274		137	
<b>Net cash flow generated from / (used) in investing activities</b>		1,804		(150)
<b>C. Cash flow from financing activities</b>				
Proceeds from issue of equity shares	4		-	
Payment of lease liability	(238)		-	
Net increase / (decrease) in Short term borrowings	300		(229)	
Finance costs	(69)		(21)	
Dividends paid Including Dividend Tax	(337)		(337)	
<b>Net cash flow used in financing activities</b>		(340)		(587)
<b>Net decrease/increase in cash and cash equivalents (A+B+C)</b>		(124)		1,363
<b>Reconciliation</b>				
Cash and cash equivalents as at beginning of the Year		317		3,225
Cash and cash equivalents as at end of the period		193		4,588
<b>Net (decrease) / increase in cash and cash equivalents</b>		(124)		1,363



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**TVS ELECTRONICS LIMITED**

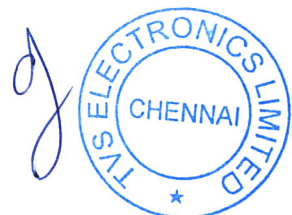
Statement of Segment wise Revenue, Results and Capital Employed for the Quarter and Half Year ended September 30, 2019

(₹ in Lakhs)

S. No.	Particulars	Standalone Financials					
		Three months ended			Half Year ended		Year ended
		September 30, 2019	June 30, 2019	September 30, 2018	September 30, 2019	September 30, 2018	March 31, 2019
		Unaudited			Unaudited		Audited
<b>1</b>	<b>Segment Revenue</b>						
	a) Products & Solutions	4,380	3,487		7,867		
	b) Customer Support Services	2,272	2,163		4,435		
	<i>IT Products &amp; Technical services (Refer note 2)</i>			5,828		11,172	22,335
	c) Fulfillment & Distribution Services (Refer note 3)	584	558	68,107	1,142	2,53,314	2,53,349
	<b>Net Sales / Income from operations</b>	<b>7,236</b>	<b>6,208</b>	<b>73,935</b>	<b>13,444</b>	<b>2,64,486</b>	<b>2,75,684</b>
<b>2</b>	<b>Segment Results</b> (Profit before tax and interest from each segment)						
	a) Products & Solutions	302	289		591		
	b) Customer Support Services	(48)	(87)		(135)		
	<i>IT Products &amp; Technical services (Refer note 2)</i>			378		493	983
	c) Fulfillment & Distribution Services (Refer note 3)	8	7	157	15	637	620
	<b>Total Segment results</b>	<b>262</b>	<b>209</b>	<b>535</b>	<b>471</b>	<b>1,130</b>	<b>1,603</b>
	(Less): Finance costs	(72)	(39)	(10)	(111)	(21)	(41)
	Add / (Less): Unallocable Income net of expenditure	172	134	(289)	306	(175)	(140)
	<b>Total Profit before tax</b>	<b>362</b>	<b>304</b>	<b>236</b>	<b>666</b>	<b>934</b>	<b>1,422</b>
<b>3</b>	<b>Segment Assets</b>						
	a) Products & Solutions	7,831	8,106		7,831		
	b) Customer Support Services	8,254	7,538		8,254		
	<i>IT Products &amp; Technical services (Refer note 2)</i>			11,619		11,619	13,750
	c) Fulfillment & Distribution Services	622	603	25,612	622	25,612	441
	d) Unallocated*	703	1,397	6,008	703	6,008	2,282
	<b>Total Segment Assets</b>	<b>17,410</b>	<b>17,644</b>	<b>43,239</b>	<b>17,410</b>	<b>43,239</b>	<b>16,473</b>
<b>4</b>	<b>Segment Liabilities</b>						
	a) Products & Solutions	3,694	3,706		3,694		
	b) Customer Support Services	3,954	3,308		3,954		
	<i>IT Products &amp; Technical services (Refer note 2)</i>			5,017		5,017	6,555
	c) Fulfillment & Distribution Services	422	419	29,687	422	29,687	1,092
	d) Unallocated**	451	1,287	100	451	100	127
	<b>Total Segment Liabilities</b>	<b>8,521</b>	<b>8,720</b>	<b>34,804</b>	<b>8,521</b>	<b>34,804</b>	<b>7,774</b>
<b>5</b>	<b>Capital Employed (3-4) (Total Equity)</b>	<b>8,889</b>	<b>8,924</b>	<b>8,435</b>	<b>8,889</b>	<b>8,435</b>	<b>8,699</b>

\* Includes Cash and Cash Equivalents, Bank Balances & Tax assets

\*\* Includes Borrowings & Tax liabilities



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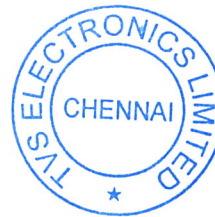
- 1) The above unaudited financial results have been reviewed and recommended by the Audit Committee of the Board and subsequently approved by the Board of Directors at its meeting held on November 09, 2019. These results have been subjected to limited review by the statutory auditors of the company.
- 2) With effect from April 01, 2019, company has segregated the segment "IT Products & Technical Services" into two separate segments viz, (i) "Products & Solutions" (ii) "Customer Support Services" based on the current focus in review of operations by the Chief Operating Decision Maker (CODM). Accordingly, the Company has the following business segments as per Ind AS 108:  
(i) Products & Solutions; (ii) Customer Support Services (iii) Fulfillment & Distribution Services;

- 3) The 'Distribution Services' segment is renamed as 'Fulfilment & Distribution Services' to reflect more accurately the business opportunities. This segment is a high volume, high value business, but with low margins. Hence, the revenue from this segment is not comparable with other segments. Any periodic comparison should take this into consideration. Please refer below the comparable figures, excluding the 'Fulfilment and Distribution Services'

Particulars	Three months ended			Half year ended		Year ended
	Unaudited			Unaudited		Audited
	September 30, 2019	June 30, 2019	September 30, 2018	September 30, 2019	September 30, 2018	March 31, 2019
Gross Sales / Income from operations	6,652	5,650	5,828	12,302	11,172	22,335
Profit before interest and tax*	254	202	378	456	493	983

\* before considering finance cost and unallocable income net of expenditure

- 4) Consequent to adoption of Ind AS 116 "Leases" with effect from April 01, 2019, the Company had recognised Right to use Asset and equivalent Lease Liability. In view of this, the operating lease rent expenses which were accounted under 'Other expenses' in earlier years have now been accounted as depreciation and finance cost. Accordingly, the profit for Quarter and Half year ended September 2019 are lower by ₹ 25 lakhs and ₹ 45 lakhs respectively. To this extent, performance for the Quarter and Half year ended September 30, 2019 are not comparable with previous quarter/half year results.
- 5) Pursuant to insertion of new clause under Regulation 33, sub-regulation (3), the company has prepared statement of cash flows for the six months ended September 30, 2019. The statement of cash flows for the corresponding six months ended 30 September 2018, as reported in the Statement have been approved by the Company's Board of Directors, but have not been subjected to limited review by the statutory auditors.
- 6) The company has not presented consolidated financial results for the current quarter and six months ended September 30, 2019 since it had disposed of the entire investment in its subsidiary in the prior year.
- 7) The company has chosen to exercise the option of lower tax rate at 25.17% (inclusive of surcharge and cess) under section 115BAA of the Income tax Act, 1961 as introduced by the Taxation Laws (Amendment) Ordinance 2019. Accordingly, the Company has recognised Provision for Income Tax for Half year ended September 30, 2019 and re-measured its Deferred Tax Liability basis the rate prescribed in the said section. The full impact of this change has been recognised in the current quarter.
- 8) During the quarter, 37,500 options which were fully vested under ESOP scheme 2011 were exercised and allotted. Consequently, the Share Capital has increased by ₹ 3.75 lakhs.
- 9) The financial results are available on the website of BSE Limited (Bombay Stock Exchange Limited), National Stock Exchange of India Limited and the Company - www.tvs-e.in.



By order of the Board

Gopal Srinivasan  
Chairman

Chennai

November 09, 2019

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## TVS ELECTRONICS LIMITED

Registered Office: No.249A, Ambujammal Street, Off TTK Road, Alwarpet, Chennai - 600 020

Extract of Standalone Unaudited Financial Results for the Quarter and Half year ended September 30, 2019

(₹ in Lakhs)

S.No.	Particulars	Standalone Financials			
		Three months ended	Half year ended	Three months ended	Year ended
		September 30, 2019	September 30, 2019	September 30, 2018	March 31, 2019
		Unaudited			Audited
1	Total Income from operations	7,236	13,444	73,935	2,75,684
2	Net Profit / (Loss) for the period (before tax, Exceptional and/or Extraordinary items)	362	666	580	1,780
3	Net Profit / (Loss) for the period (before tax, after Exceptional and/or Extraordinary items)	362	666	236	1,422
4	Net Profit / (Loss) for the period (after tax, after Exceptional and/or Extraordinary items)	326	523	23	744
5	Total Comprehensive Income for the period [Comprising Profit/ (Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	299	525	16	750
6	Paid-up equity share capital (Face Value of the Share is Rs.10/- each)	1,865	1,865	1,861	1,861
7	Reserves (excluding Revaluation Reserves)				6,837
8	Earnings per share (EPS) (Face value of Rs.10/- each) (not annualised for three months and half year)				
a	Basic	1.74	2.80	0.13	4.00
b	Diluted	1.74	2.80	0.12	3.99

Note: The above is an extract of the detailed format of Quarterly financial results filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the Unaudited Financial Results are available on the Stock Exchange websites. (www.bseindia.com and www.nseindia.com) and on the Company's website (www.tvs-e.in).

By order of the Board

  
Gopal Srinivasan  
ChairmanChennai  
November 09, 2019

## TVS Electronics Limited

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