

Independent Auditor's Review Report on the Quarterly Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To the Board of Directors of TMT (INDIA) LIMITED

We have reviewed the accompanying statement of unaudited Standalone Financial Results of **TMT (INDIA) LIMITED** ("the Company") for the Quarter ended June 30, 2021, ("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 (the "Listing Regulation").

The results included in the Statement, which is the responsibility of the Company's Management and approved by the 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 there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity', issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons 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.



VENUGOPAL & CHENYOY
Chartered Accountants

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Based on our review conducted as 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 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, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Hyderabad
Date: 13.08.2021



For VENUGOPAL & CHENYOY,
CHARTERED ACCOUNTANTS,
FRN: 004671S

P.V. Sri Hari


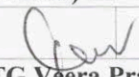
(P.V.SRI HARI)

Partner

Membership No.021961



UDIN:21021961AAAA GP9111

**Uu-audited Financial Results for the Quarter ended 30th June, 2021 SEBI FORMAT P&L**

	Particulars	Quarter Ended			Year Ended
		30.06.2021 (unaudited)	31.03.2021 (Audited)	30.06.2020 (unaudited)	31.03.2021 (Audited)
I	Revenue from Operations				
	Net Sales/Income from Operations (Net of excise duty)	31.90	15.30	0.00	15.30
	Other Income	0.00	0.00	0.00	0.00
	Total income from Operations (net)	31.90	15.30	0.00	15.30
II	Expenses				
	Cost of materials consumed		0.00	0.00	0.00
	Purchases of stock in trade	0.00	4.19	0.00	4.19
	Finance cost		0.00	0.00	0.00
	Changes in inventories		0.00	0.00	0.00
	Employee benefit expense	4.14	7.20	3.20	28.44
	Depreciation and amortisation		0.00	0.00	0.00
	Other Expenses	35.73	339.44	0.78	350.34
	Total expenses (II)	39.87	350.83	3.98	382.97
III	Profit / (Loss) before exceptional items (I-II)	-7.97	-335.53	-3.98	-367.67
IV	Exceptional items	0.00	0.00	0.00	0.00
V	Profit/(loss) before tax (III - IV)	-7.97	-335.53	-3.98	-367.67
VI	Tax expense				
	(1) Current tax	0.00	0.00	0.00	0.00
	(2) Deferred tax	0.00	0.00	0.00	0.00
VII	Profit/(loss) for the period (V-VI)	-7.97	-335.53	-3.98	-367.67
VIII	Other Comprehensive income				
	A (i) Items that will not be reclassified to profit or loss (net of tax)	2.95	-2.53	3.95	6.18
	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)	-5.02	-338.06	-0.03	-361.50
X	Paid up Equity Share Capital (Face value of Rs.10/- each)	495.38	495.38	495.38	495.38
	Earnings per Equity share (Rs.)				
	Basic & Diluted	-0.16	-6.77	-0.08	-7.42
		for and on behalf of the Board for TMT (INDIA) LIMITED			
Place : Hyderabad					
Date : 13th August, 2021				(TG Veera Prasad) Managing Director DIN - 01557951	
Notes:					
1	The above Standalone financial results were reviewed and recommended by the Audit committee, later approved by the Board of Directors of the Company in their respective meetings held on 13th August 2021. The Statutory Auditor of the company has carried out limited reviewed of the aforesaid results.				
2	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				



3	The outbreak of corona virus (COVID-19) pandemic globally and in India is causing significant disturbance and slowdown of economic activity. The Company's operations, revenue and profits were impacted due to COVID-19. Due to complete lockdown in the 1st quarter, manufacturing was impaired and supplies were affected. Upon partial opening of markets, it took sometime for stabilising the manufacturing process.
4	Figures for the quarter ended March 31, 2021 represent the difference between the audited figures in respect of full financial year and the published figures of nine months ended December 31, 2020 respectively.
5	The figures for corresponding previous year have been re-grouped/re-classified wherever necessary to make them comparable with present results.

		for and on behalf of the Board for TMT (INDIA) LIMITED	
			
	Place : Hyderabad		(TG Veera Prasad)
	Date : 13th August, 2021		Managing Director
VnC/bsrkp/rm			DIN - 01557951