🕀 TMT (INDIA) LIMITED

CIN NO. L99999TG1976PLC002002

	Particulars	Quarter Ended			(Rs. In Lakhs Year Ended	
		31.03.2021	31.12.2020	31.03.2020	31.03.2021	31.03.2020
		(Audited)	(Un-Audited)	(Audited)	(Audited)	(Audited)
I	Revenue from Operations	·				
	Net Sales/Income from Operations (Net of excise duty)	15.30	0.00	0.00	15.30	33.0
	Other Income	0.00	0.00	-0.33	0.00	0.0.
	Total income from Operations (net)	15.30	0.00	-0.33	15.30	33.0
11	Expenses					
	Cost of materials consumed		0.00	0.00	0.00	0.0
	Purchases of stock in trade	4.19	4.19	-12.21	4.19	47.6
	Finance cost		0.00	0.00	0.00	0.0
	Changes in inventories		-4.19	0.00	0.00	-20.7
	Employee benefit expense	7.20	9.78	1.79	28.44	10.5
	Depreciation and amortisation		0.00	0.00	0.00	0.0
	Other Expenses	339,44	3.71	16.04	350.34	66.5
	Total expenses (II)	350.82	13.48	5.61	382.96	104.0
ш	Profit / (Loss) before exceptional items (I-II)	-335.53	-13.48	-5.94	-367.67	-71.0
IV	Exceptional items	0.00	0.00	0.00	0.00	0.0
V	Profit/(loss) before tax (III - IV)	-335.53	-13.48	-5.94	-367.67	-71.0
VI	Tax expense					
	(1) Current tax	0.00	0.00	0.00	0.00	0.0
	(2) Deferred tax	0.00	0.00	0.00	0.00	0.00
VII	Profit/(loss) for the period (V-VI)	-335.53	-13.48	-5.94	-367.67	-71.00
VIII	Other Comprehensive income				··	
	A (i) Items that will not be reclassified to profit or loss (net of tax)	-2.53	3.35	-6.07	6.18	-14.95
	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)	-338.05	-10.13	-12.01	-361.49	-85.95
x	Paid up Equity Share Capital (Face value of Rs.10/- each)	495.38	495.38	495.38	495.38	495.38
	Earnings per Equity share (Rs.)					
	Basic & Diluted	-6.77	-0.27	-0.12	-7.42	-1.43
				for and o	n behalf of the	Board for
				TMT (INDIA) LIMITED		
			il			
			∦ .	i i	fler	
	Place : Hyderabad	·	2	× • ()	G Veera Prasa	d)
	Date : 30th June 2021		×	Managing Director		
				DIN - 0155795		
otes:			 † -			
	The above Standalone financial results were reviewed ar Directors of the Company in their respective meetings hel have expressed unmodified opeinion the financial statemer	d on 30th Ju	ded by the Au ne 2021. The S	dit committee, la tatutory Auditors	ter approved by have conducted	the Board of the audit and
2	The Company has adopted the Indian Accounting Standard accordance with Indian Accounting Standards prescribed there under (Ind AS) and other accounting principles gener	l (IND-AS) f under Soctio	on 133 of the (2017 and these fir Companies Act	ancials have bee 2013 read with	n prepared in relevant rules

⊕ TMT (INDIA) LIMITED

CIN NO. L99999TG1976PLC002002

3		n for the quarter ended March 31, 2021 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.					
4	The COVID-19 pandemic has spread rapidly throughout the world, prompting governments and businesses to take unprecedente measures in response. Such measures have included lockdowns, restrictions on travel and business operations, temporary closures of businesses, quarantines and shelter-in-place orders. Such measures have been implemented in India between May 12, 2021 and Jun 19, 2021.					
	Due to the lockdown announced in Telangana State from May 12, 2021 the operations of the Company were suspended. As on the date of approval of these financial statements, the Company is operating with only essential staff taking all necessary precautions to protect the staff. In case the pandemic does not increase resulting in further lockdowns, the Company is confident of restoring normalcy in its operations in a few months.					
	As on the date of the approval of these financial statements, the Company is not able to comment on the future impact of Covid-19 o its operations due to the uncertainty surrounding the economic environment. However, in case there is a material impact, th Company will inform the stock exchange and also post the information on its website.					
	The Company does not expect Covid-19 to have a material impact on the capital and financial resources, profitability, liquidit position and assets of the Company. As per present conditions, the Company is confident of its ability to service debt and other financing arrangements.					
	As on the date of approval of these financial statements, the Company does not envisage any Existing contracts/agreements where no fulfilment of the obligations by any party will have significant impact on the company's business;					
	The overall outcome of the Global Health pandemic may be different from the present estimates made on the date of approval of these financial statements.					
5	The figures for the last quarter for the financial years 2020-21 and 2019-20 ended 31st March 2021 are the balancing figures between the audited figures for the full financial year and the published figures for the nine months periods ended on 31.12.2020 and 31.12.2019					
6	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				
		1- Gen				
	Place : Hyderabad	TG Veera Prasad)				
	Date : 30th June, 2021	Managing Director				
		// Ivianaging Director				
	v&c/bsrkp/rm	/// Intraging Director				

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TMT (INDIA) LIMITED

CIN NO. L99999TG1976PLC002002

ASSETS Non-current assets (a) Property, Plant and Equipment (b) Capital work-in-progress (c) Investment Property (d) Goodwill (e) Other intangible assets (f) Intangible assets under development (g) Financial Assets (i) Investments (ii) Trade Receivables	As at March 31, 2021	1,70,797
Non-current assets (a) Property, Plant and Equipment (b) Capital work-in-progress (c) Investment Property (d) Goodwill (e) Other intangible assets (f) Intangible assets under development (g) Financial Assets (i) Investments (ii) Trade Receivables		
(a) Property, Plant and Equipment (b) Capital work-in-progress (c) Investment Property (d) Goodwill (e) Other intangible assets (f) Intangible assets under development (g) Financial Assets (i) Investments (ii) Trade Receivables		
(b) Capital work-in-progress (c) Investment Property (d) Goodwill (e) Other intangible assets (f) Intangible assets under development (g) Financial Assets (i) Investments (ii) Trade Receivables	17,07,485	
(c) Investment Property (d) Goodwill (e) Other intangible assets (f) Intangible assets under development (g) Financial Assets (i) Investments (ii) Trade Receivables	17,07,485	
(d) Goodwill (e) Other intangible assets (f) Intangible assets under development (g) Financial Assets (i) Investments (ii) Trade Receivables	17,07,485	
(c) Other intangible assets (f) Intangible assets under development (g) Financial Assets (i) Investments (ii) Trade Receivables	17,07,485	
(f) Intangible assets under development (g) Financial Assets (i) Investments (ii) Trade Receivables	17,07,485	
(i) Investments (ii) Trade Receivables	17,07,485	
(i) Investments (ii) Trade Receivables	17,07,485	
		10,89,98
(iii) Loans & Advances	0	13,62,90
(iv) Others		
(f) Deferred tax Assets (net)		
(g) Other non-current Assets		
Current Assets		
(a) Inventories	20,73,444	20,73,444
(b) Financial Assets		
(i) Investments		-
(ii) Trade Receivables	61,99,482	68,49,63
(iii) Cash & Cash Equivalents	21,32,888	5,67,78
(iv) Bank Balances other than (iii) above		
(v) Loans & Advances	1,08,93,597	5,19,24,91
(vi) Others (Int accrued on employee loans & term deposits)		· ·
(c) Current Tax Assets		•
(d) Other Current Assets	10,88,931	9,75,039
Total	2,42,66,624	6,50,14,49
EQUITY AND LIABILITIES	2,42,00,024	
Equity		·······
(a) Equity Share Capital	4,95,38,000	4,95,38,000
(b) Other Equity	(8,06,88,984)	(4,45,39,83)
	(0)00(00)2017	Contd
Liabilities		
Non-current liabilities		
(a) Financial Liabilities		
(i) Borrowings	5,46,99,164	5,10,99,164
(ii) Trade Payables		· · · · · · · · · · · · · · · · · · ·
(iii) Other Financial Liabilities		•
(b) Provisions		-
(c) Other non current liabilities		
Current liabilities		······
(a) Financial Liabilities		
(i) Borrowings	··	-
(ii) Trade payables		
(iii) Other Financial Liabilities		-
b) Other current liabilities	7,18,443	80,82,752
(c) Provisions		8,34,411
(d) Current Tax Liabilities Fotal Equity and Liabilities	2,42,66,624	6,50,14,491



Regd. Office : A-28, 2nd Floor, Journalist Colony, Road No. 70, Jubilee Hills, Hyderabad, Telangana-500033 e-mail : info@tmtindia.in, Website : http://www.tmtindia.in, Ph : 040-23556089

🕀 TMT (INDIA) LIMITED

CIN NO. L999991G1976PEC002002

Cash flow statement for the y	vear ended on 3	31st March, 2021	
PARTICULARS		For the year ended 31.03.2021	For the year ended 31.03.2020
A. Cash from operating activities		1	
Net loss before tax		(3,67,66,647)	(71,00,330)
Adjustments:			
Add/(Less): Non Operating Items			
Depreciation			-
Interest Received			-
Profit on sale of Investments			-
Investment Expenses			-
Loss on Sale of Tangible Assets			-
Provision for Investments			~
Operating loss before working capital changes		(3,67,66,647)	(71,00,330)
Change in Inventories		-	(20,73,444)
Change in Short term Loans and advances		4,23,94,216	(31,52,714)
Change in trade receivables		6,50,151	(5,36,221)
Change in other current assets		(1,13,892)	(9,75,039)
Change in other current liabilities		(81,98,719)	(1,72,54,829)
		(02//0//2/)	(1), 10 10 10
Cash (used in)/generated from operations Income taxes paid		(20,34,892)	(3,10,92,576)
Net cash (used in)/generated from operating activities	(A)	(20,34,892)	(3,10,92,576)
B. Cash flows from investing activities: Proceeds from sale of Investments - India Reit Sale of Tangible assets Interest received			(0) - -
Net cash used in investing activities	(B)		(0)
C. Cash flows from financing activities Receipt of unpaid allotment money Proceeds from issue of shares including securities premit Proceeds from Unsecured Loans Finance charges paid	m	36,00,000	- 2,70,99,164
Finance charges paid			-
Net cash from financing activities	(C)	36,00,000	2,70,99,164
Net Increase/decrease in cash and cash equivalents	(A+B+C)	15 65 108	(20.02.41.2)
	(11.0.0)		•
Cash and cash equivalents at the end of the year			5,67,780
Net Increase/decrease in cash and cash equivalents Cash and cash equivalents at the beginning of the year Cash and cash equivalents at the end of the year	(A+B+C)	15,65,108 5,67,780 21,32,888 For and on behalf of TMT (INDIA) L	the Board for
Place: Hyderabad Date: 30th June, 2021		TG Veera Pr. Managing Dir DIN - 015579	ector

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INDEPENDENT AUDITORS' REPORT

To the Board of Directors of TMT (INDIA) LIMITED

Report on the audit of the Standalone Annual Financial Results

Opinion

We have audited the accompanying standalone annual financial results of **TMT (INDIA) LIMITED** (hereinafter referred to as the "Company") for the quarter and year ended 31 March, 2021 ("Standalone annual financial results"), 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, the aforesaid standalone annual financial results:

- a. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- b. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards, and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information for the year ended March 31,2021

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 SAs are further described in the Auditor's Responsibilities for the Audit of the Standalone Annual 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 statements under the provisions of the Act, 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 on the Standalone annual financial results.



Emphasis of matter

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We draw attention to Note No. 04 of the Standalone Financial results regarding impact of COVID-19 pandemic. The situation continues to be uncertain and the Company is evaluating the situation on an ongoing basis with respect to the challenges faced.

Our opinion is not modified in respect of this matter.

Management's and Board of Directors' Responsibilities for the Standalone Annual Financial Results

These standalone annual financial results have been prepared on the basis of the standalone annual financial statements.

The Company's Management and the Board of Directors are responsible for the preparation and presentation of these standalone annual 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 Standards prescribed under Section 133 of the Act 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 inaccordance 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 the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone annual 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 annual financial results, the Management and 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 is responsible for overseeing the Company's financial reporting process

Auditor's Responsibilities for the Audit of the Standalone Annual Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone annual financial results as a whole are free from material misstatement, whether due to Afraud 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 annual 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 annual 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. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the standalone financial results made by the Management and Board of Directors.
- Conclude on the appropriateness of the Management and 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 appropriateness of this assumption. 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 standalone annual financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidenceobtained up to the date of our auditor's report. However, future events or conditions may cause theCompany to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone annual financial results, including the disclosures, and whether the standalone annual 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 scopeand timing of the audit and significant audit findings, including any significant deficiencies in internalcontrol that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevantethical requirements regarding independence, and to communicate with them all relationships and othermatters that may reasonably be thought to bear on our independence, and where applicable, relatedsafeguards.

Other Matters

- As stated in Note No. 5 of the Statement, the figures for the corresponding quarter ended March 31, 2020, are the balancing figures between the annual audited figures for the year then ended and the year to date figures for the 9 months period ended December 31, 2019. We have not issued a separate limited review report on the results and figures for the quarter ended March 31, 2020.
- The standalone annual financial results include the results for the quarter ended March 31, 2021, being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

Place: Hyderabad Date: 30.06.2021



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

(P.V.SRIHARI) Partner Membership No.021961 UDIN: 21021961AAAAFX5099

🏵 TMT (INDIA) LIMITED

CIN NO. L99999TG1976PLC002002

Ref : TMT/csmr/rm/20210630/BSE Declaration Regln,33(3)(d) Date: 30.06.2021

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

Dear Sir,

Sub: Declaration Pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for Unmodified Opinion.

Ref: Script code: 522171

DECLARATION FOR UNMODIFIED OPINION

I, **Tumbalam Gooty Veera Prasad**, Managing Director of the Company, hereby declare that the Statutory Auditors of the Company i.e. M/s. Venugopal & Chenoy, Chartered Accountants, have issued an Audit Report with Unmodified Opinion on Annual Audited Financial Results for the Quarter and Year Ended 31st March, 2021.

This Declaration is issued in compliance of Regulation 33(3)(d) of the SEBI (LODR) Regulations 2015 as amended vide its circular no CIR/CFD/CMD/56/2016 dated 27th May, 2016.

Thanking You, Yours Faithfully,

For TMT (India) Limited

(TG Veera Prasad) Managing Director DIN: 01557951

