

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 September 30, 2021 and year to date from April 01, 2021 to September 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 & CHENOY
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: 13.11.2021

UDIN :- 21241184AAAABE3747

For Venugopal & Chenoy,
Chartered Accountants,
FRN: 004671S


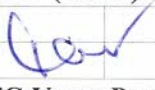
(Ashish Kumar Agarwal)
Partner

Membership No.241184



Statement of Assets and Liabilities as at 30th September, 2021		
	(Rs. in lakhs)	
Particulars	30.09.2021 (Unaudited)	31.03.2021 (Audited)
Assets		
Non-Current assets		
Property, Plant & Equipment	1.97	1.71
Capital work in progress	0.00	0.00
Investment property	0.00	0.00
Goodwill	0.00	0.00
Other Intangible assets	0.00	0.00
Intangible assets under development	0.00	0.00
Biological Assets other than bearer plants	0.00	0.00
Financial assets	0.00	0.00
(i) Investments	32.67	17.07
(ii) Trade receivables	0.00	0.00
(ii) Loans	0.00	0.00
(ii) Others (Non current financial assets)	0.00	0.00
Deferred tax Asset (net)	0.00	0.00
Other non-current assets	0.00	0.00
Total Non-Current Assets	34.64	18.78
Current assets		
Inventories	20.73	20.73
Financial assets	0.00	0.00
(i) Investments	0.00	0.00
(i) Trade receivables	70.29	61.99
(ii) Cash & Cash Equivalents	12.28	21.33
(iv) Bank balances other than above	0.00	0.00
(iii) Investments	0.00	0.00
(iv) Loans & Advances	115.81	108.94
(v) Others(Curent financial assets)	0.00	0.00
Current tax assets (net)	0.00	0.00
Other Current assets	13.39	10.89
Total Current Assets	232.51	223.88
Total Assets	267.15	242.67



Equity & Liabilities		
Equity		
Equity share capital	495.38	495.38
Other Equity	(807.75)	(806.89)
Total Equity	(312.37)	(311.51)
Liabilities		
Non Current liabilities		
Financial liabilities	0.00	0.00
(i) Borrowings	573.99	546.99
(ii) Trade payables	0.00	0.00
(iii) Other financial liabilities	0.00	0.00
Provisions	0.00	0.00
Deferred tax liabilities (net)	0.00	0.00
Other non-current liabilities	0.00	0.00
Total Non Current Liabilities	573.99	546.99
Current liabilities		
Financial liabilities		
(i) Borrowings	0.00	0.00
(ii) Trade payables	0.00	0.00
(iii) Other financial liabilities	0.00	0.00
Other current liabilities	5.29	7.18
Provisions	0.00	0.00
Provisions	0.24	0.00
Current tax liabilities (net)	0.00	0.00
Total Current Liabilities	5.53	7.18
Total Equity and Liabilities	267.15	242.67
For and on behalf of Board of Directors for TMT (India) Limited		
Place: Hyderabad Date : 13.11.2021		 (TG Veera Prasad) Managing Director DIN: 01557951
Vnc/20211112		"S"

**Statement of Standalone Unaudited Results for the Quarter and Half year ended 30th September, 2021**

(Rs. In Lakhs)

S.No.	Particulars	3 months ended	Previous 3 months ended	Corresponding 3 months ended in previous Year	Year to date figures for the current period ended	Year to date figures for the previous year ended	Previous Accounting Year ended
		30.09.2021	30.06.2021	30.09.2020	30.09.2021	30.09.2020	31.03.2021
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from Operations	5.90	31.90	0.00	37.80	0.00	15.30
2	Other Income	0.00	0.00	0.00	0.00	0.00	0.00
3	Total Income	5.90	31.90	0.00	37.80	0.00	15.30
4	Expenses:						
	(a) Cost of material Consumed	0.00	0.00	0.00	0.00	0.00	0.00
	(b)(Increase)/Decrease in stock-in-	0.00	0.00	0.00	0.00	0.00	4.19
	(c) Employee benefit expenses	4.03	4.14	8.26	8.17	11.46	28.44
	(d) Finance Cost	0.00	0.00	0.00	0.00	0.00	0.00
	(e) Depreciation & amortisation	0.00	0.00	0.00	0.00	0.00	0.00
	(f) Other Expenses	10.36	35.73	6.41	46.09	7.19	350.34
	Total Expenses	14.39	39.87	14.67	54.26	18.65	382.97
5	Profit (+) / Loss (-) from Ordinary before exceptional items (3 ± 4)	-8.49	-7.97	-14.67	-16.46	-18.65	-367.67
6	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
7	Profit (+) / Loss (-) from Ordinary Activities before Tax (5 ± 6)	-8.49	-7.97	-14.67	-16.46	-18.65	-367.67
8	Tax expenses	0.00	0.00	0.00	0.00	0.00	0.00
9	Net Profit (+) / Loss (-) from Ordinary Activities after tax (7 ± 8)	-8.49	-7.97	-14.67	-16.46	-18.65	-367.67
10	Other Comprehensive income						
	A (i) Items that will not be reclassified to profit or loss (net of tax)	12.65	2.95	1.40	15.60	5.35	6.18
	B (i) Items that will be reclassified to items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
11	Total Comprehensive Income for the period (Comprising Profit(Loss) and Other Comprehensive Income for the period) (9+10)	4.16	-5.02	-13.27	-0.86	-13.30	-361.49
12	Paid-up Equity Share Capital [face value of the share is Rs. 10/-]	495.38	495.38	495.38	495.38	495.38	495.38
13	Reserves excluding Revaluation Reserves as per Balance Sheet of previous accounting year.	0.00	0.00	0.00	0.00	0.00	0.00
14	Earnings Per Share(not annualised)						
	(a) Basic	(0.17)	(0.16)	(0.30)	(0.33)	(0.38)	(7.42)
	(b)Diluted	(0.17)	(0.16)	(0.30)	(0.33)	(0.38)	(7.42)



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 meeting held on 13-11-2021 The Statutory Auditors have conducted the audit and have expressed unmodified opinion on the financial statements.
- 2 The Chairman and the Managing Director of the Company has been identified as the Chief Operating Decision Maker (CODM) as defined by IND AS 108, "Operating Segment". The Company operates in one segment only; accordingly, segment information has not been separately disclosed.
- 3 The figures for corresponding previous year have been re-grouped/re-classified wherever necessary to make them comparable with present results.

Place: Hyderabad

Date : 13.11.2021



For and on behalf of Board of Directors
for TMT (INDIA) LIMITED

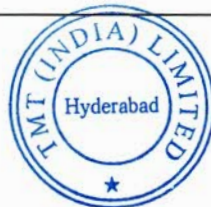

(TG Veera Prasad)
MANAGING DIRECTOR
DIN: 01557951

Vnc/20211112

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**Unaudited Cash Flow Statement for the Half year ended 30th September, 2021****(Rs. In Lakhs)**

Particulars	30th September 2021	30th September 2020	31st March 2021
	(Unaudited)	(Unaudited)	(Audited)
A. Cash flows from Operating Activities			
Net Profit before tax	(16.46)	(18.65)	(367.67)
Adjustments for:			
Depreciation	0.00	0.00	0.00
Finance Cost	0.00	0.00	0.00
Dividend Income	0.00	0.00	0.00
Gain on Shares investment	0.00	0.00	0.00
Accrued Income	0.00	0.00	0.00
Operating profit before working capital changes	(16.46)	(18.65)	(367.67)
Working capital changes:			
(Increase) / Decrease in Inventories	0.00	0.00	0.00
(Increase) / Decrease in Trade Receivables	0.00	2.17	6.50
(Increase) / Decrease in Short Term Loans & Advances	(6.88)	1.04	423.94
(Increase) / Decrease in Other Financial Assets	0.00	0.00	0.00
(Increase) / Decrease in Other Non current Assets	(0.26)	0.00	0.00
(Increase) / Decrease in Investments	0.00	0.00	0.00
(Increase) / Decrease in Other Current Assets	(2.50)	(0.14)	(1.14)
Increase / (Decrease) in Trade Payables & Provisions	(8.30)	0.00	0.00
Increase / (Decrease) in Other Current Liabilities	(1.65)	2.36	(81.99)
Cash Generated from Operations	(36.05)	(13.21)	(20.35)
Direct Taxes			
Net Cash Flow from Operating Activities	(36.05)	(13.21)	(20.35)
B. Cash Flow from Investing Activities			
Purchase/Sale of Fixed Assets	0.00	0.00	0.00
Dividend Income	0.00	0.00	0.00
Gain on Shares investment	0.00	0.00	0.00
Net Cash used in investing Activities	0.00	0.00	0.00
C. Cash flows from Financing Activities			
Finance Cost	0.00	0.00	0.00
Increase / (Decrease) in Borrowings	27.00	13.50	36.00
Issue of equity shares	0.00	0.00	0.00
Issue of share warrents	0.00	0.00	0.00
Net Cash used in Financing Activities	27.00	13.50	36.00
Net increase/(decrease) in Cash and Cash Equivalents	(9.05)	0.29	15.65
Cash and Cash equivalents at the beginning of the year	21.33	5.67	5.68
Cash and Cash equivalents at the end of the year	12.28	5.96	21.33

Place: Hyderabad
Date : 13.11.2021For and on behalf of Board of Directors
for TMT (INDIA) LIMITED

TG Veera Prasad
 Managing Director
 DIN: 01557951

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