



MARK & CO.

Chartered Accountants

TO THE BOARD OF DIRECTORS OF
TTI Enterprises Limited
Room No. 822, 08th Floor,
4, Synagogue Street,
Kolkata, West Bengal-700001

Limited Review Report

We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of TTI Enterprises Limited (the "Company"), for the quarter and half year ended December 31, 2023 (the "Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 and Regulation 52 read with Regulation 63(2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

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.

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.



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 and Regulation 52 read with Regulation 63(2) 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.

Our conclusion is not modified in respect of this matter.

For MARK & Co.
Chartered Accountant
Firm Registration No. 142902W



Rahul Lodha

Rahul Lodha
Partner
Membership No. 148787
UDIN: 24148787BKASEO8698

Place: Mumbai
Date: 14.01.2024

TTI ENTERPRISE LIMITED

Regd. Office: 1, R N Mukherjee Road, Burn House, 4th Floor, Suite No. 22, Kolkata - 700 001
UNAUDITED FINANCIAL RESULTS FOR THE QUARTER/YEAR ENDED 31ST DECEMBER, 2023
CIN: L67120WB1981PLC033771

Rs. In Lakhs

Particulars	Quarter Ended			Period ended		
	31.12.2023	30.09.2023	31.12.2022	31.12.2023	31.12.2022	Year ended
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1. Revenue from Operations						
(i) Interest Income	72.08	63.02	34.38	135.10	94.59	141.69
(ii) Dividend Income	-	-	-	-	-	-
(iii) Net Gain on Fair Value Changes	-	-	1.23	-	9.48	9.48
(iv) Sales	-	91.25	10.00	91.25	159.61	159.61
(v) Other Operating Revenue	-	-	-	-	-	-
Total Revenue from Operations	72.08	154.27	45.62	226.35	263.69	310.79
2. Other Income	-	-	(0.00)	-	0.05	0.05
Total Income (A)	72.08	154.27	45.62	226.35	263.75	310.84
3. Expenses						
(i) Purchase of Stock-in-trade	-	-	-	-	-	-
(ii) Changes in inventories of stock-in-trade	-	170.00	10.00	170.00	160.18	160.18
(iii) Employee benefits expense	3.20	3.50	2.75	6.70	6.27	20.82
(iv) Depreciation and amortization expense	0.22	0.45	-	0.67	-	2.42
(v) Other Expenses (Administrative & Other Expenses)	6.99	74.49	16.15	81.48	25.37	42.36
(vi) Provisions	-	-	22.89	-	68.67	91.56
Total Expenses (B)	10.41	248.44	51.79	258.85	260.49	317.34
4. Net Profit/(loss) for the period (before exceptional and extraordinary items and tax) (A-B)	61.67	(94.17)	(6.17)	(32.50)	3.25	(6.50)
5. Exceptional Items	-	-	-	-	-	-
6. Net Profit/ (loss) before tax (after extraordinary items and exceptional items)	61.67	(94.17)	(6.17)	(32.50)	3.25	(6.50)
7. Extraordinary Items						
8. Profit/ (loss) before tax (6-7)						
9. Tax expense						
a. Current Tax	-	0.01	(0.01)	0.01	(0.01)	-
b. Deferred Tax	-	-	-	-	-	19.17
c. Earlier Tax Adjustments						(0.01)
10. Profit/(loss) from Continuing Operations (8-9)	61.67	(94.18)	(6.16)	(32.52)	3.27	(25.66)
11. Profit/(loss) from discontinuing Operations	-	-	-	-	-	-
12. Tax Expenses of discontinuing Operations	-	-	-	-	-	-
13. Profit/(loss) from discontinuing Operations (After Tax) (11-12)	-	-	-	-	-	-
14. Profit/(Loss) after tax	61.67	(94.18)	(6.16)	(32.52)	3.27	(25.66)
15. Other comprehensive income	-	-	-	-	-	-
16. Total comprehensive income	61.67	(94.18)	(6.16)	(32.52)	3.27	(25.66)
17. Earning per share (Face Value of Rs. 10 Each)						
i. Basic and diluted EPS before Extraordinary items for the period, for the year to date and for the previous year (not to be annualized)	0.24	(0.37)	(0.02)	(0.13)	0.01	(0.10)
ii. Basic and diluted EPS after Extraordinary items for the period, for the year to date and for the previous year (not to be annualized)	0.24	(0.37)	(0.02)	(0.13)	0.01	(0.10)

Notes:

1. The financial results of the Company have been prepared in accordance with Indian Accounting Standards ('Ind AS') notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards) Rules, 2016 Companies Act 2013 ('the Act') read with relevant rules issued thereunder and the other accounting principles generally accepted in India.
2. In compliance with Regulation 33 of the Securities Exchange Board of India ("SEBI") (Listing Obligations and Disclosure Requirements) Regulations, 2015, a limited review of financial results for the quarter ended 31st December, 2023 has been carried out by the Statutory Auditors.
3. The Unaudited Financial Results for the quarter and period ended 31st December, 2023 have been reviewed by the Audit Committee at their meeting held on 14.01.2024 and thereafter approved by the Board of Directors at their meeting held on that date.
4. The Company has One Segment only viz. Investment and Loan activities. Thus Segment reporting is not applicable.
5. Provisions for Taxation and any other provision if required will be made at the end of the year

Place: Kolkata

Date: 14/02/2024

By Board of Directors

For TTI ENTERPRISE LIMITED

SABU
THOMAS

Digitally signed by
SABU THOMAS
Date: 2024.02.14
13:34:37+05'30'

Sabu Thomas

Managing Director

DIN: 08224794

General information about company

Scrip code	538597
NSE Symbol	NA
MSEI Symbol	NA
ISIN*	INE404F01031
Name of company	TTI ENTERPRISES LIMITED
Class of security	Equity
Date of start of financial year	01-04-2023
Date of end of financial year	31-03-2024
Date of board meeting when results were approved	14-02-2024
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	02-02-2024
Description of presentation currency	INR
Level of rounding used in financial results	Lakhs
Reporting Quarter	Third quarter
Nature of report standalone or consolidated	Standalone
Whether results are audited or unaudited	Unaudited
Segment Reporting	Single segment
Description of single segment	Non Banking Financing Activities
Start date and time of board meeting	14-02-2024 13:00
End date and time of board meeting	14-02-2024 14:00
Whether cash flow statement is applicable on company	
Type of cash flow statement	
Declaration of unmodified opinion or statement on impact of audit qualification	Not applicable

Financial Results - NBFC

Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
A	Date of start of reporting period	01-10-2023	01-04-2023
B	Date of end of reporting period	31-12-2023	31-12-2023
C	Whether results are audited or unaudited	Unaudited	Unaudited
D	Nature of report standalone or consolidated	Standalone	Standalone
Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.		
1	Income		
	Revenue from operations		
(i)	Interest Income	72.08	135.1
(ii)	Dividend Income	0	0
(iii)	Rental Income	0	0
(iv)	Fees and commission Income	0	0
(v)	Net gain on fair value changes	0	0
(vi)	Net gain on derecognition of financial instruments under amortised cost category	0	0
(vii)	Sale of products (including Excise Duty)	0	0
(viii)	Sale of services	0	0
(ix)	Other revenue from operations		
1	Other Operating Income	0	91.25
	Total other revenue from operations	0	91.25
	Total Revenue From Operations	72.08	226.35
	Other income	0	0
	Total income	72.08	226.35
2	Expenses		
	Cost of materials consumed	0	0
	Purchases of stock-in-trade	0	0
	Changes in inventories of finished goods, work-in-progress and stock-in-trade	0	170
	Employee benefit expense	3.2	6.7
	Finance costs	0	0
	Depreciation, depletion and amortisation expense	0.22	0.67
	Fees and commission expense	0	0
	Net loss on fair value changes	0	0
	Net loss on derecognition of financial instruments under amortised cost category	0	0
	Impairment on financial instruments	0	0
(f)	Other expenses		
1	Other expenses	6.99	81.49
	Total other expenses	6.99	81.49
	Total expenses	10.41	258.86

Financial Results - NBFC

Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
A	Date of start of reporting period	01-10-2023	01-04-2023
B	Date of end of reporting period	31-12-2023	31-12-2023
C	Whether results are audited or unaudited	Unaudited	Unaudited
D	Nature of report standalone or consolidated	Standalone	Standalone
Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.		
3	Total profit before exceptional items and tax	61.67	-32.51
4	Exceptional items	0	0
5	Total profit before tax	61.67	-32.51
7	Tax expense		
8	Current tax	0	0.01
9	Deferred tax	0	0
10	Total tax expenses	0	0.01
14	Net Profit Loss for the period from continuing operations	61.67	-32.52
15	Profit (loss) from discontinued operations before tax	0	0
16	Tax expense of discontinued operations	0	0
17	Net profit (loss) from discontinued operation after tax	0	0
19	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0
21	Total profit (loss) for period	61.67	-32.52
22	Other comprehensive income net of taxes	0	0

Financial Results - NBFC

Particulars		3 months/ 6 months ended (dd-mm- yyyy)	Year to date figures for current period ended (dd- mm-yyyy)
A	Date of start of reporting period	01-10-2023	01-04-2023
B	Date of end of reporting period	31-12-2023	31-12-2023
C	Whether results are audited or unaudited	Unaudited	Unaudited
D	Nature of report standalone or consolidated	Standalone	Standalone
Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.		
23	Total Comprehensive Income for the period	61.67	-32.52
24	Total profit or loss, attributable to		
	Profit or loss, attributable to owners of parent		
	Total profit or loss, attributable to non-controlling interests		
25	Total Comprehensive income for the period attributable to		
	Comprehensive income for the period attributable to owners of parent	0	0
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	0	0
26	Details of equity share capital		
	Paid-up equity share capital	2540.44	2540.44
	Face value of equity share capital	10	10
28	Reserves excluding revaluation reserve		
29	Earnings per share		
i	Earnings per equity share for continuing operations		
	Basic earnings per share from continuing operations	0.24	-0.13
	Diluted earnings per share from continuing operations	0.24	-0.13
ii	Earnings per equity share for discontinued operations		
	Basic earnings per share from discontinued operations	0	0
	Diluted earnings per share from discontinued operations	0	0
ii	Earnings per equity share		
	Basic earnings per share	0.24	-0.13
	Diluted earnings per share	0.24	-0.13
30	Debt equity ratio		
31	Debt service coverage ratio		
32	Interest service coverage ratio		
33	Disclosure of notes on financial results		

**Format for Reporting Segmenet wise Revenue, Results and Capital Employed along
with the company results**

Particulars	3 months/ 6 month ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period	01-10-2023	01-04-2023
Date of end of reporting period	31-12-2023	31-12-2023
Whether accounts are audited or unaudited	Unaudited	Unaudited
Nature of report standalone or consolidated	Standalone	Standalone
1 Segment Revenue (Income)		
(net sale/income from each segment should be disclosed)		
Total Segment Revenue		
Less: Inter segment revenue		
Revenue from operations		
2 Segment Result		
Profit (+) / Loss (-) before tax and interest from each segment		
Total Profit before tax		
i. Finance cost		
ii. Other Unallocable Expenditure net off Unallocable income		
Profit before tax		
3 (Segment Asset - Segment Liabilities)		
Segment Asset		
Total Segment Asset		
Un-allocable Assets		
Net Segment Asset		
4 Segment Liabilities		
Segment Liabilities		
Total Segment Liabilities		
Un-allocable Liabilities		
Net Segment Liabilities		
Disclosure of notes on segments		

