

**TTI ENTERPRISE LIMITED**

Registered Office Add: Office No- 822, 8th Floor,
4 Synagogue Street, Kolkata - 700 001, Ph: +91 33 4061 9020

E-mail : tti1711@gmail.com

Web : www.ttienterprise.net

GST : 19AABCT2625C1ZO

CIN : L67120WB1981PLC033771

Date:-14/11/2023

To,
Department of Corporate
Services, BSE Ltd.,
Ground Floor,
P.J Towers,
Dalal Street,
Fort,
Mumbai — 400 001.

Sub: Outcome of Board Meeting held on 14th November, 2023 under Regulation 30 of the SEBI (LODR) Regulations, 2015.

Ref: - TTI Enterprise Limited (Scrip Code: BSE 538597)

Dear Sir,

The Board of Directors of the Company in its meeting held on 14th November, 2023 has considered and approved the following matters:

1. Approved the Unaudited Financial Result for the quarter and half year ended 30th September, 2023 along with the Limited Review report for the Quarter and half year ended 30th September, 2023.

The meeting of the Board of Directors commenced at 11.30 and concluded at 12.00

P.M. Thanking you,

For TTI Enterprises Ltd

SABU
THOMAS

Digitally signed by
SABU THOMAS
Date: 2023.11.14
12:15:07 +05'30'

Sabu Thomas

(Managing Director)

DIN: 8224794

TTI ENTERPRISE LIMITED
Regd. Office: Office No. 822, 8th Floor, 4th Synagogue Street, Kolkata-700001
UNAUDITED FINANCIAL RESULTS FOR THE QUARTER/YEAR ENDED 30th SEPTEMBER, 2023
CIN: L67120WB1981PLC033771

Particulars	Quarter Ended			Period ended		Rs. In Lakhs
	30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	Year ended
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1. Revenue from Operations						
(i) Interest Income	37.87	25.15	46.58	63.02	60.21	141.69
(ii) Dividend Income	-	-	-	-	-	-
(iii) Net Gain on Fair Value Changes	-	-	2.87	-	8.25	9.48
(iv) Sales	91.25	-	21.03	91.25	149.61	159.61
(v) Other Operating Revenue	-	-	-	-	-	-
Total Revenue from Operations	129.12	25.15	70.48	154.27	218.08	310.79
2. Other Income	-	-	0.05	-	0.05	0.05
Total Income (A)	129.12	25.15	70.53	154.27	218.13	310.84
3. Expenses						
(i) Purchase of Stock-in-trade	-	-	-	-	-	-
(ii) Changes in inventories of stock-in-trade	170.00	-	20.74	170.00	150.18	160.18
(iii) Employee benefits expense	1.10	2.40	1.45	3.50	3.52	20.82
(iv) Depreciation and amortization expense	0.22	0.22	-	0.45	-	2.42
(v) Other Expenses (Administrative & Other Expenses)	16.37	58.12	2.50	74.49	9.21	42.36
(vi) Provisions	-	-	22.89	-	45.78	91.56
Total Expenses (B)	187.69	60.75	47.59	248.44	208.69	317.34
4. Net Profit/(loss) for the period (before exceptional and extraordinary items and tax) (A-B)	(58.57)	(35.60)	22.94	(94.17)	9.44	(6.50)
5. Exceptional Items	-	-	-	-	-	-
6. Net Profit/(loss) before tax (after extraordinary items and exceptional items)	(58.57)	(35.60)	22.94	(94.17)	9.44	(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)	(58.58)	(35.60)	22.95	(94.18)	9.45	(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	(58.58)	(35.60)	22.95	(94.18)	9.45	(25.66)
15. Other comprehensive income	-	-	-	-	-	-
16. Total comprehensive income	(58.58)	(35.60)	22.95	(94.18)	9.45	(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)	(0.23)	(0.14)	0.09	(0.37)	0.04	(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)	(0.23)	(0.14)	0.09	(0.37)	0.04	(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 30th September, 2023 has been carried out by the Statutory Auditors.
3. The Unaudited Financial Results for the quarter and period ended 30th September, 2023 have been reviewed by the Audit Committee at their meeting held on 14.11.2023 and thereafter approved by the Board of Directors at their meeting held on that date.
4. The Company has One Segment only viz. Investmen 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: 14/11/2023

By Board of Directors

For TTI ENTERPRISE LIMITED

SABU 
THOMAS

Sabu Thomas

Managing Director

DIN: 08224794



MARK & CO.

Chartered Accountants

TO THE BOARD OF DIRECTORS OF

TTI Enterprises Limited

Room No. 822, 08th Floor,

4, Synagogue Street,

Kolkata, West Bangal-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 September 30, 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
Partner
Membership No. 148787

Place: Kolkata
Date: 14.11.2023

TTI ENTERPRISE LIMITED

CIN: L67120WB1981PLC033771

BALANCE SHEET AS AT 30TH SEPTEMBER, 2023

Rs. In Lakhs

Particulars		As at September 30, 2023	As at March 31,2023
Financial Assets			
(a) Cash & Cash Equivalent		4.72	86.23
(b) Other Bank Balances		-	351.89
(c)Other Financials Assets (Share)		630.00	800.00
(d) Loans		1,901.98	1,393.19
		2,536.69	2,631.31
Non Financial Assets			
(a) Property, plant and equipment		0.97	1.41
(b) Other Financial Assets		2.15	7.86
(C) Current Tax Assets		27.27	21.12
(d) Deferred Tax Assets (Net)		0.24	0.26
		30.63	30.65
TOTAL ASSETS		2,567.33	2,661.96
Financial Liabilities			
(a) Trade Payables		2.77	1.05
(b) Other Financial Liabilities		3.81	5.98
(c) Provision for Doubtful Debts		0.40	0.40
		6.98	7.43
Equity			
(a) Equity Share Capital		2,540.44	2,540.44
(b) Other Equity		19.90	114.09
		2,560.35	2,654.53
TOTAL LIABILITIES AND EQUITY		2,567.33	2,661.96

TTI ENTERPRISE LIMITED
CIN: L67120WB1981PLC033771

CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2023

Rs. In Lakhs

Particulars	For Period Ended 30.09.2023	For Period Ended 30.09.2022	For Period Ended 31.03.2023
A. CASH FLOW FROM OPERATING ACTIVITIES:			
	(94.17)	9.44	(6.50)
Adjustment For :			-
Provisions	-	45.78	91.56
Depreciation	0.45		
Net (gain) / loss on sale of investments		(8.25)	(9.48)
Operating profit before working capital changes	(93.72)	46.97	75.57
Movement in Working Capital :			
Increase/(decrease) in Inventory	170.00	150.18	160.18
Increase/(decrease) in Other Financial Assets	345.74	10.96	9.61
Increase/(decrease) in Other Current Liabilities	(0.45)	7.54	6.77
Direct taxes Refund (net of Payments)		(3.53)	(11.70)
Net Cash Flow from Operating Activities(A)	421.57	212.12	240.43
B. CASH FLOW FROM INVESTING ACTIVITIES			
(Increase)/ Decrease in Fixed Assets	-		(1.41)
(Increase)/ Decrease in Other Investments	(508.78)	91	(258.20)
(Increase)/Decrease in Short-term loans and advances	5.71	(1,310.71)	(1,311.59)
(Purchase) / Sale of investments		1,248	1,412.01
	(503.08)	28.00	(159.19)
C. CASH FLOW FROM FINANCING ACTIVITIES			
Interest Paid	-	-	-
Long Term Borrowings accepted	-	-	-
Net Cash Flow from Financing Activities(B)	-		-
Net increase/(decrease) in cash & cash equivalents(A+B)	(81.51)	240.54	81.24
Cash and Cash equivalents (Opening Balance)	86.23	4.99	4.99
Cash and Cash equivalents (Closing Balance)	4.72	245.53	86.23