



ISO 9001:2008



CERTIFICATE NO. 683271

CIN No.L27209TN1991PLC021330

Dt. 28.10.2021

Department of Corporate Services
Bombay Stock Exchange Limited
Phiroze Jee Jee Bhoy Towers
Dalal Street
Mumbai 400 001

Dear Sir/ Madam,

Scrip Code : BSE: 522245**Sub: Clause 30 & 33 of the Listing Agreement.****Outcome of Board Meeting held on 28th October 2021.**

Pursuant to clause 30 & 33 (3) of the listing agreement, we are pleased to inform you that the Board of Directors at its meeting held to-day (28.10.2021), which commenced at 04.30 pm and concluded at 05.00 p.m, have considered and approved the following:

The Board has approved and taken on record the Unaudited Financial Results for the quarter/half year ended 30.09.2021 of the Company. The Unaudited Financial Results is enclosed along with Limited Review Report duly signed by the Auditor of the Company. The XBRL format has been uploaded in the BSE website.

S.No.	Name of KMP	Designation	Contact No.
1	S.IYEMPANDI	Managing Director	044-43162280

This is for information & records.

Thanking you

Yours faithfully

For **IYKOT HITECH TOOLROOM LTD**

S.IYEMPANDI
Managing Director.

Encl: Unaudited Financial Results along with Assets & Liabilities, cash flow statement and Limited Review Report.

IYKOT HITECH TOOLROOM LTD.

Regd. Off : 19, Block I, Sidco Electronics Complex, Thiru-vi-ka Industrial Estate, Guindy, Chennai – 600 032. India.
Telefax : +91 44 2250 0280 Email : info@iykot.com Web : www.iykot.com



M.N.O. Complex 81, Greams Road, Chennai 600 006
Tel: 2829 2272/ 73; Email: nsmanians1954@gmail.com


To,
The Board of Directors
IYKOT HITECH TOOLROOM LIMITED
I Floor, No.19, Block I,
SIDCO Electronics Complex, Guindy
Chennai – 600032

Sub: Independent Auditor's Limited Review Report on the Unaudited Standalone Financial Results of Iykot Hitech Toolroom Limited for the Quarter ended 30th September, 2021.

- We have reviewed the accompanying statement of Standalone Unaudited Financial Results of **Iykot Hitech Toolroom Limited** (the 'Company') for the quarter ended 30th September, 2021 (the Statement) attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('the Regulations'), read with SEBI Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 ('the Circular').
- The preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 (Ind AS 34) "Interim Financial Reporting" 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, read with the Circular is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. 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 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement of financial results is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
- Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited standalone financial results prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Chennai
Date: 28.10.2021



For **VIVEKANANDAN ASSOCIATES**
Chartered Accountants

N. SUBRAMANIAN
Partner
Membership No.21628
UDIN: 21021628AAAAIQ9216

IKYOT HITECH TOOLROOM LIMITED
No. 19, Block I, SIDCO Electronics Estate, Guindy, Chennai - 600 032
CIN: L27209TN1991PLC021330

STATEMENT OF STANDALONE UNAUDITED RESULTS FOR THE QUARTER YEAR ENDED 30/09/2021

Rs. In Lakhs

SR. NO.	Particulars	Quarter Ended			Six month ended		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	a) Net Sales / Income from Operations (Net of G S T)	282.58	121.31	158.54	403.89	181.65	622.62
	b) Other Operating Income	2.06	2.06	1.37	4.12	2.74	8.24
	Total Income from operations (net)	284.64	123.37	159.91	408.01	184.39	630.86
2	Expenses						
	a. Cost of Material Consumed	206.07	46.34	83.20	252.42	97.00	401.21
	b. Purchase of Stock in Trade	0.00	0.00	0	0	0	0.00
	c. Changes in inventories of finished goods, work-in-progress and stock -in-trade	-21.22	16.90	-10.65	-4.32	-6.41	-26.00
	d. Finance Costs	0.00	0.00	0.00	0.00	0.00	0.00
	e. Employee benefits expense	25.57	21	22.51	47.11	37.57	88.08
	f. Depreciation and Amortisation expense	4.00	4.00	4.00	8.00	8.00	15.47
	g. Other Expenses	51.68	27.65	36.71	79.12	56.64	147.49
	Total Expenses	266.10	115.89	135.77	382.33	192.80	626.25
3	Profit / (Loss) from Operations before exceptional items (1 - 2)	18.54	7.48	24.14	25.68	-8.41	4.61
4	Other Income	0.00	0.00	0.00	0.00	0.00	0.00
5	Profit / (Loss) from ordinary activities before exceptional Items (3 ± 4)	18.54	7.48	24.14	25.68	-8.41	4.61
6	Exceptional Items - (Expenditure) / (Income)	0.00	0.00	0.00	0.00	0.00	0.00
7	Profit / (Loss) from Ordinary Activities before tax (5 ± 6)	18.54	7.48	24.14	25.68	-8.41	4.61
8	Tax Expense	4.55	1.87	0	6.42	0	1.22
9	Net Profit / (Loss) from Ordinary Activities after tax (7 ± 8)	13.99	5.61	24.14	19.26	-8.41	3.39
10	Extraordinary items (Net of Tax expense Rs. Nil)	0.00	0.00	0.00	0.00	0.00	0.00
11	Net Profit / (Loss) for the period (9 ± 10)	13.99	5.61	24.14	19.26	-8.41	3.39
12	Other Comprehensive Income	0.00	0.00	0	0	0	0.00
13	Total Comprehensive Income	13.99	5.61	24.14	19.26	-8.41	3.39
14	Paid-up Equity Share Capital (Face Value Rs. 5/- each)	304.20	304.20	304.20	304.20	304.20	304.20
15	Earning Per Equity Share						
	(a) Basic	0.23	0.09	0.39	0.31	-0.13	0.06
	(b) Diluted	0.23	0.09	0.39	0.31	-0.13	0.06

Notes:

- The above results of the three months ended 30th September 2021 have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their meeting held on 28th Oct 2021
- The Company operates only in only one business segment
- The Statutory Auditors of the company have carried out a review of the results for the quarter ended 30.09.2021
- In Compliance with the Ministry of Corporate Affairs (MCA) Notification dated 16th February, 2016, announcing the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS), the Company has prepared its Standalone Financial Statements adopting Ind AS with effect 01st April, 2017 with transition date of 01st April, 2016.

For IKYOT HITECH TOOLROOM LIMITED

S. Jeyapandi
S. JEPANDI
MANAGING DIRECTOR

Place : Chennai
Date 28.10.2021

IYKOT HITECH TOOLROOM LIMITED

Regd. Office: No.19, Block - I, Sidco Electronics Complex, Guindy, Chennai - 600 032

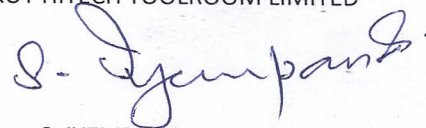
CIN: L27209TN1991PLC021330

BALANCE SHEET AS AT SEPTRMBER30, 2021

	Notes	As at 30-09-2021 Rs.	As at 31-03-2021 Rs.
ASSETS			
Non-Current assets			
Property, Plant & Equipment	2	15,095,778	15,895,779
Capital work-in-progress		-	-
Other intangible assets		-	-
Financial assets		-	-
i. Investments		-	-
ii. Loans	3	2,543,344	2,555,344
iii. Others (Bank deposits)		-	-
Non- Current Tax assets		-	-
Other non-current assets		-	-
		17,639,122	18,451,123
Current Assets			
Inventories	4	8,361,341	6,462,491
Financial assets			
i. Trade receivables	5	21,505,840	9,080,913
ii. Cash and Cash equivalents	6	14,151,894	12,809,905
iii. Loans	7	1,105,928	1,059,562
Current tax assets(Net)		-	-
Other current assets	8	2,324,505	1,876,980
		47,449,508	31,289,850
Total Assets		65,088,630	49,740,973
EQUITY AND LIABILITIES			
Equity			
Equity share capital	8	30,420,000	30,420,000
Other equity	9	12,694,210	10,767,546
		43,114,210	41,187,546
Liabilities			
Non-current liabilities			
Financial liabilities			
Borrowings		-	-
Provisions		-	-
Deferred tax liabilities(net)	11	919,525	919,525
Other non-current liabilities	12	457,233	465,483
		1,376,758	1,385,008
Current liabilities			
Financial liabilities			
i. Borrowings	13	-	-
ii. Trade payables	14	17,720,328	4,767,221
iii. Other financial liabilities		-	-

Provisions	10	701,600	59,600
Other current liabilities	15	2,175,734	2,341,599
		<u>20,597,662</u>	<u>7,168,420</u>
Total liabilities		21,974,420	8,553,428
Total equity and liabilities		<u>65,088,630</u>	<u>49,740,974</u>
Significant accounting policies	1	-	-1

For IYKOT HITECH TOOLROOM LIMITED



S. IYEMPANDI
Managing Director
Din No 00891670

Place: Chennai
Date: 28/10/2021

IYKOT HITECH TOOLROOM LIMITED

Regd. Office: No.19, Block - I, Sidco Electronics Complex, Guindy, Chennai - 600 032

CIN: L27209TN1991PLC021330

CASH FLOW STATEMENT FOR THE SIX MONTH ENDED SEPTEMBER 30, 2021

	Six Month Ended 30-09-2021	Year Ended 31-03-2021
A. Cash Flow from Operating Activities		
Net Profit Before Tax and Extraordinary Items	2,568,664	462,132
Add:		
Depreciation and Amortisation for the year	800,000	1,546,154
(Profit)/ Loss on sale of fixed assets	-	641,947
Interest Income	(412,500)	(760,435)
Finance cost	2,856	4,480
Provision		
Operating Profit before Changes in Working Capital	2,959,020	1,894,278
(Increase)/ Decrease in Working Capital		
Inventories	(1,898,850)	(3,665,510)
Sundry Debtors	(12,424,927)	(1,096,296)
Loans and Advances	(46,366)	18,500
Other current assets	(447,525)	(744,011)
Current Liabilities	12,953,107	
Other financial liabilities		1,857,212
Other Non-Current Liabilities	476,135	-
	(1,388,426)	0
Cash generated from operations	1,570,594	(1,735,828)
Less: Tax adjustments	(104,155)	-
Net Cash Flow from Operating Activities (A)	1,674,749	(1,735,828)
B. Cash Flow from Investing Activities		
Purchase of Fixed Assets	(746,153)	
Sale of Fixed Assets		500,000
Interest received	412,500	760,435
Dividend received		
Net Cash Flow from Investing Activities (B)	(333,653)	1,260,435
C. Cash Flow from Financing Activities		
Borrowings:		
Term loan availed/ (repaid)		
Movement in Loans and advances	12,000	-31,873
Short-Term Borrowings availed/(repaid)		
Finance cost paid	(2,856)	(4,480)
Dividend paid		
Dividend distribution tax paid		
Non Current Liabilities	(8,250)	6,000
Net Cash Flow from Financing Activities (C)	894	(30,353)
D. Increase/(Decrease) in Cash and Cash Equivalents(A+B+C)	1,341,990	(505,746)
Cash and Cash Equivalents at the Beginning of the year	12,809,905	13,315,651
Cash and Cash Equivalents at the end of the year	14,151,894	12,809,905
Increase/(Decrease) in Cash and Cash Equivalents	1,341,989	(505,746)

For IYKOT HITECH TOOLROOM LTD.

S. S. S. S. S.

Managing Director