

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

**STATEMENT OF STANDALONE UNAUDITED RESULTS FOR THE QUARTER /SIX MONTHS ENDED 30/09/2022**  
**Rs. In Lakhs**

SR. NO.	Particulars	Quarter Ended			Six month ended		Year ended
		30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	31.03.2022
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	a) Net Sales / Income from Operations (Net of G S T)	116.87	72.41	282.57	189.29	403.89	834.67
	b) Other Operating Income	2.00	1.75	2.06	3.75	4.12	6.50
	<b>Total Income from operations (net)</b>	<b>118.87</b>	<b>74.16</b>	<b>284.63</b>	<b>193.04</b>	<b>408.01</b>	<b>841.17</b>
2	<b>Expenses</b>						
	a. Cost of Material Consumed	73.29	41.25	206.07	114.54	252.42	508.40
	b. Purchase of Stock in Trade	0.00	0.00	0.00	0	0	0.00
	c. Changes in inventories of finished goods, work-in-progress and stock -in-trade	-0.19	-0.85	-21.22	-1.04	-4.32	30.60
	d. Finance Costs	0.00	0.00	0.00	0.00	0.00	0.02
	e. Employee benefits expense	22.45	22.14	25.57	45.23	47.11	86.76
	f. Depreciation and Amortisation expense	3.50	3.50	4.00	7.00	8.00	15.15
	g. Other Expenses	34.69	28.58	51.68	62.64	79.12	173.37
	<b>Total Expenses</b>	<b>133.74</b>	<b>94.62</b>	<b>266.10</b>	<b>228.37</b>	<b>382.33</b>	<b>814.30</b>
3	<b>Profit / (Loss) from Operations before exceptional items (1 - 2)</b>	<b>-14.87</b>	<b>-20.46</b>	<b>18.53</b>	<b>-35.33</b>	<b>25.68</b>	<b>26.87</b>
4	Other Income	0.00	0.00	0.00	0.00	0.00	0.00
5	<b>Profit / (Loss) from ordinary activities before exceptional Items (3 ± 4)</b>	<b>-14.87</b>	<b>-20.46</b>	<b>18.53</b>	<b>-35.33</b>	<b>25.68</b>	<b>26.87</b>
6	Exceptional Items - (Expenditure) / (Income)	0.00	0.00	0.00	0.00	0.00	0.00
7	<b>Profit / (Loss) from Ordinary Activities before tax (5 ± 6)</b>	<b>-14.87</b>	<b>-20.46</b>	<b>18.53</b>	<b>-35.33</b>	<b>25.68</b>	<b>26.87</b>
8	Tax Expense	0.00	0.00	4.55	0	6.42	6.78
9	<b>Net Profit / (Loss) from Ordinary Activities after tax (7 ± 8)</b>	<b>-14.87</b>	<b>-20.46</b>	<b>13.98</b>	<b>-35.33</b>	<b>19.26</b>	<b>20.09</b>
10	Extraordinary items (Net of Tax expense Rs. Nil)	0.00	0.00	0.00	0.00	0.00	0.00
11	<b>Net Profit / (Loss) for the period (9 ± 10)</b>	<b>-14.87</b>	<b>-20.46</b>	<b>13.98</b>	<b>-35.33</b>	<b>19.26</b>	<b>20.09</b>
12	Other Comprehensive Income	0.00	0.00	0.00	0	0	0.00
13	<b>Total Comprehensive Income</b>	<b>-14.87</b>	<b>-20.46</b>	<b>13.98</b>	<b>-35.33</b>	<b>19.26</b>	<b>20.09</b>
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	-0.24	-0.34	0.23	-0.58	0.31	0.33
	(b) Diluted	-0.24	-0.34	0.23	-0.58	0.31	0.33

**Notes:**

- The above results of the three months ended 30th September 2022 have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their meeting held on November 10, 2022
- 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 30.09.2022
- 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 IYKOT HITECH TOOLROOM LIMITED**

Place : Chennai  
Date : 10/11/2022

**MANAGING DIRECTOR**

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

**Extract of Statement of Unaudited Financial Results for the Quarter ended 30.09/2022**

**Rs in Lakhs**

Particulars	Quarter ended 30.09.2022	Quarter ended 30.09.2021	Half year ended 30.09.2022	Half year ended 30.09.2021	Year ended 31.03.2022
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Total Income from operations (net)	118.87	284.63	193.04	408.01	841.17
Net Profit / (Loss) for the period (before Tax, Exceptional and / or Extraordinary Items)	-14.87	18.53	-35.33	25.68	26.87
Net Profit / (Loss) for the period (before Tax and after Exceptional and / or Extraordinary Items)	-14.87	18.53	-35.33	25.68	26.87
Net Profit / (Loss) for the period (after Tax and after Exceptional and / or Extraordinary Items)	-14.87	13.98	-35.33	19.26	20.09
Total Comprehensive Income for the period [Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	-14.87	13.98	-35.33	19.26	20.09
Equity Share Capital	304.20	304.20	304.20	304.20	304.20
Earnings per Share (before extraordinary items (of Rs.10/- each) for continued and discontinued operations					
Basic	- 0.24	0.23	- 0.58	0.31	0.33
Diluted	- 0.24	0.23	- 0.58	0.31	0.33
<b>Note :</b>					
1	The above is an extract of the detailed format of the Financial Results filed with the Stock Exchange under Regulation 33 of the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015.				
2	The full format of the Quarterly Standalone Unaudited above extract of Financial Results are available on the website of the Stock Exchange (www.bse.com) and on the Company's website (www.iykot.com).				
3	The above results of the three months ended 30th September, 2022 have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their meeting held on..... The Statutory Auditor of the company have carried out a review of the results for the quarter year ended 30.09.2022				
4	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.				
5	The Company operates only in only one business segment				
6	Figures of the earlier period, wherever necessary, have been regrouped to conform with those of the current quarter.				
	<b>BY ORDER OF THE BOARD</b>				
	<b>For IYKOT HITECH TOOLROOM LIMITED</b>				
PLACE : CHENNAI					
Dated 10/11/2022	<b>MANAGING DIRECTOR</b>				

## IYKOT HITECH TOOLROOM LIMITED

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

CIN: L27209TN1991PLC021330

### CASH FLOW STATEMENT FOR THE HALF YEAR ENDED SEPTEMBER 30, 2022

	Year ended 30-09-2022	Year ended 31-03-2022
<b>A. Cash Flow from Operating Activities</b>		
Net Profit Before Tax and Extraordinary Items	(3,533,046)	2,685,741
Add:		
Depreciation and Amortisation for the year	700,000	1,515,882
(Profit)/ Loss on sale of fixed assets		-
Interest Income	(375,000)	(650,023)
Finance cost	-	2,086
Provision	-	-
Operating Profit before Changes in Working Capital	(3,208,046)	3,553,686
<b>(Increase)/ Decrease in Working Capital</b>		
Inventories	1,221,384	3,375,085
Sundry Debtors	2,146,377	(1,381,609)
Loans and Advances	67,470	(142,204)
Other current assets	(527,475)	1,094,844
Current Liabilities	734,102	(336,967)
Other financial liabilities	-	-
	3,641,858	2,609,149
Cash generated from operations	433,812	6,162,835
Less: Tax adjustments	1,107,789	467,497
<b>Net Cash Flow from Operating Activities (A)</b>	<b>(673,978)</b>	<b>5,695,338</b>
<b>B. Cash Flow from Investing Activities</b>		
Purchase of Fixed Assets	(446,765)	
Sale of Fixed Assets	-	-
Interest received	375,000	650,023
Dividend received	-	-
<b>Net Cash Flow from Investing Activities (B)</b>	<b>(71,765)</b>	<b>650,023</b>
<b>C. Cash Flow from Financing Activities</b>		
Borrowings:		
Term loan availed/ (repaid)	-	-
Movement in Loans and advances	-	87,226
Short-Term Borrowings availed/(repaid)	-	-
Finance cost paid	-	(2,086)
Dividend paid	-	-
Dividend distribution tax paid	-	-
Non- Current Liabilities	(12,000)	(8,250)
<b>Net Cash Flow from Financing Activities (C)</b>	<b>(12,000)</b>	<b>(8,250)</b>
<b>D. Increase/(Decrease) in Cash and Cash Equivalents(A+B+C)</b>	<b>-745,743</b>	<b>6,422,251</b>
Cash and Cash Equivalents at the Beginning of the year	19,232,156	12,809,905
Cash and Cash Equivalents at the end of the year	18,486,413	19,232,156
<b>Increase/(Decrease) in Cash and Cash Equivalents</b>	<b>-745,743</b>	<b>6,422,251</b>

For IYKOT HITECH TOOLROOM LIMITED

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Place: Chennai  
Date: 10/11/2022

Managing Director

## IYKOT HITECH TOOLROOM LIMITED

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

CIN: L27209TN1991PLC021330

### BALANCE SHEET AS AT SEPTEMBER 30, 2022

	Notes	As at 30-09-2022 Rs.	As at 31-03-2022 Rs.
<b>ASSETS</b>			
<b>Non-Current assets</b>			
Property, Plant & Equipment	2	14,126,662	14,379,897
Capital work-in-progress		-	-
Other intangible assets		-	-
<b>Financial assets</b>			
i. Investments		-	-
ii. Loans	3	2,468,118	2,468,118
iii. Others (Bank deposits)		-	-
Non-Current Tax assets		-	-
Other non-current assets		-	-
		<b>16,594,780</b>	<b>16,848,015</b>
<b>Current Assets</b>			
Inventories	4	1,866,022	3,087,406
<b>Financial assets</b>			
i. Trade receivables	5	8,316,145	10,462,522
ii. Cash and Cash equivalents	6	18,486,413	19,232,156
iii. Loans	7	1,134,296	1,201,766
Other current assets	8	1,309,611	782,136
		<b>31,112,487</b>	<b>34,765,986</b>
<b>Total Assets</b>		<b>47,707,267</b>	<b>51,614,000</b>
<b>EQUITY AND LIABILITIES</b>			
<b>Equity</b>			
Equity share capital	8	30,420,000	30,420,000
Other equity	9	9,244,279	12,777,325
		<b>39,664,279</b>	<b>43,197,325</b>
<b>Liabilities</b>			
<b>Non-current liabilities</b>			
<b>Financial liabilities</b>			
<b>Borrowings</b>			
<b>Provisions</b>			
Deferred tax liabilities(net)	11	905,287	905,287
Other non-current liabilities	12	1,109,568	1,121,568
		<b>2,014,855</b>	<b>2,026,855</b>

**Current liabilities**

## Financial liabilities

i. Borrowings	13	-	-
ii. Trade payables	14	4,803,737	4,069,635
iii. Other financial liabilities		-	-
Provisions	10	-	282,302
Other current liabilities	15	1,224,396	2,037,883
		<u>6,028,133</u>	<u>6,389,820</u>
Total liabilities		8,042,908	8,416,675
Total equity and liabilities		<u>47,707,267</u>	<u>51,614,000</u>
Significant accounting policies	1	-	0

For IYKOT HITECH TOOLROOM LTD

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Managing Director

Place: Chennai  
Date: 10 /11/2022

**IYKOT HITECH TOOLROOM LIMITED**

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

**CIN: L27209TN1991PLC021330**

**STATEMENT OF PROFIT AND LOSS FOR THE PERIOD ENDED SEPTEMBER 30, 2022**

	Notes	H Y ended 30-09-2022 Rs.	Year ended 31-03-2022 Rs.
I Revenue from Operations	16	18,929,293	83,467,685
II Other Income	17	375,000	650,023
III Total Income		<b>19,304,293</b>	<b>84,117,708</b>
IV Expenses:			
Cost of Material consumed	18	11,454,014	50,840,043
Purchase of stock in trade			
Change in inventories of finished goods, stock-in-trade, work-in-progress	19	(104,870)	3,060,114
Employee Benefit Expense	20	4,523,810	8,676,766
Finance costs	21	-	2,086
Depreciation and amortisation expense	2	700,000	1,515,882
Other expenses	22	6,264,385	17,337,076
Total expenses		<b>22,837,399</b>	<b>81,431,967</b>
Profit before exceptional items and tax		<b>(3,533,046)</b>	<b>2,685,741</b>
V Exceptional items		-	-
VI Profit before tax		<b>-3,533,046</b>	<b>2,685,741</b>
VII Tax expense			
VIII i) Current tax		-	690,200
ii) Relating to previous year		-	0
iii) Deferred tax		-	(14,238)
Profit for the year after tax (VII-VIII)		<b>-3,533,046</b>	<b>2,009,779</b>
IX Other comprehensive income			
X A. Items that will not be reclassified to profit or loss:			
Remeasurements of post employment benefit obligations		-	-
Change in fair value of equity instruments		-	-
Income tax relating to these items		-	-
B. Items that will be reclassified to profit or loss:			
• Fair value changes on cash flow hedges		-	-
Income tax relating to these items		-	-
Other comprehensive income for the year, net of tax			
Total comprehensive income for the year		<b>-3,533,046</b>	<b>2,009,779</b>

XI Earnings per equity share

XII Basic & Diluted Earnings per share

-0.58

0.33

Place: Chennai

Date: 10 /11/2022

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Managing Director

**VIVEKANANDAN ASSOCIATES**

Chartered Accountants

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



To,  
The Board of Directors  
**IYKOT HITECH TOOLROOM LIMITED**  
Chennai 600032

**Sub: Independent Auditor's Limited Review Report on the Unaudited Standalone Financial Results of Iykot Hitech Toolroom Limited for the Quarter ended September 30, 2022.**

- We have reviewed the accompanying statement of Standalone Unaudited Financial Results of **IYKOT HITECH TOOLROOM LIMITED** (the 'Company') for the quarter ended September 30, 2022 (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.

For **VIVEKANANDAN ASSOCIATES**  
Chartered Accountants



Place: Chennai  
Date: 10.11.2022

  
**R. LAKSHMINARAYANAN**  
Partner  
Membership No.21628  
UDIN: 22202045B CRS HC 9509