



05-02-2025

To Department of Corporate Services Bombay Stock Exchange Limited 25th Floor, PhirozeJeeJeeBhoy Towers Dalal Street, Mumbai - 400 001

Scrip Code: BSE: 522245 | ISIN: INE079L01013

Sub: Outcome of the Board Meeting held on 05th February 2025 and Submission of Unaudited Financial Results (Standalone) for the Quarter and Nine months ended December 31, 2024 as per SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Ref: Regulation 30 and 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015

Dear Sir/Madam,

Pursuant to the provisions of Regulation 30, 33 and other applicable provisions of SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015 ("SEBI Listing Regulation"), we wish to inform you that the Board of Directors of the Company at its meeting held Today i.e., on 05th February 2025 has considered and approved the Unaudited Financial Results (Standalone) of the Company for the quarter and nine months ended December 31, 2024.

A copy of the Unaudited Financial Results along with the Limited Review Report issued by the Statutory Auditors, are enclosed herewith.

The Board Meeting commenced at 04:00 PM and Concluded at 06:00 PM

All the above-mentioned disclosures will be posted on the Company's Website at <a href="https://www.iykot.com">www.iykot.com</a>





This is for your information and record.

Yours faithfully,

For IYKOT HITECH TOOLROOM LIMITED

LIKHITTA DUGAR WHOLE TIME DIRECTOR DIN: 09768742

# LIMITED REVIEW REPORT FOR THE QUARTER ENDED 31.12.2024 IYKOT HITECH TOOLROOM LTD.

CA.Arul Bright KGS and Associates Chartered Accountants

#### Partners:

CA. J. RAJASINGH SAMUEL, B.Com., FCA

CA. A ARUL BRIGHT, M.Com., FCA., DISA (ICA)

CA. M. GOVINDARAJA, B.Com., FCA., DISA (ICA), CISA

CA. R. GUHAN, B.Com., FCA

CA. D VINOTH BABU, B.Com., FCA., ACMA

CA. S. SULTHAN SYED ABUTHAHIR, ACA



## KGS & ASSOCIATES

CHARTERED ACCOUNTANTS
Admin Office: Flat No:22, 3rd Floor, Aarti Arcade.

New No : 114, Old No : 86, Dr. Radhakrishnan Salai, Mylapore, Chennai - 600 004, Tamil Nadu, India.

Phone: 044 - 2811 1441 / 42/43

Web: www.kgsca.com

E-mail: mailkgs2510@gmail.com, Mail@kgsca.com

Limited Review Report on Standalone unaudited quarterly and year to date financial results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

THE BOARD OF DIRECTORS OF IYKOT HITECH TOOLROOM LIMITED CHENNAI - 600044

- We have reviewed the accompanying statement of Unaudited Standalone Financial Results of IYKOT HITECH TOOLROOM LIMITED ("the Company"), for the Quarter and Nine months ended December 31, 2024 ("the Statement") being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirement) Regulations 2015 as amended from time to time ("the Listing Regulations").
- This statement which is the responsibility of the Company's Management and has been approved by the Board of Directors and has been prepared 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. Our responsibility is to issue a report on these financial statements 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are 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.

Salem (H.O.) : No.18, Buddhar Street, Sarangapani Line, Thiruvagoundanoor, Salem - 636005, TN, India. Ph. +91 9444062284

1 Channai

\* No 22/24 Dulliaux 2nd Main Dood True

**gmni** member an association of legally

A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing and consequently does not enable us to obtain assurance that we would be aware of all significant matters that might be identified in an audit. We have not performed an audit and accordingly, we do not express an audit opinion. ased on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized 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 including the manner in which it is to be disclosed, or that it contains any material misstatement.

#### **Other Matters:**

We have not audited or reviewed the comparative financial information appearing in the statement of the corresponding quarter and Nine months ended 31st December 2023 and year to date financial results for the period 01st April 2023 to 31st March 2024. The comparative financial information appearing in the statement of the corresponding quarter and Nine months ended 31st December 2024 and year to date financial results for the period 01st April 2023 to 31st March 2024 are audited by the previous auditor whose report dated 27.05.2024, expressed an unmodified opinion on those Standalone financial statements.

Our Conclusions is not modified in respect of this matter.

SSOCIA #23/24. Wilmain Road. Trust Puram. Trust Puram. Common Ch. 24. For KGS & Associates Chartered Accountants

Partner \( \)

Membership No.209013

UDIN: 25209013BMITZP8356

#### IYKOT HITECH TOOLROOM LIMITED

### No.131/2 Thiruneermalai Road, Nagalkeni, Chrompet, Chennai-600044

#### CIN-L27209TN1991PLC021330

#### STATEMENT OF STANDALONE UNAUDITED RESULTS FOR THE QUARTER ENDED DECEMBER 31, 2024

Rs. In Lakhs

Rs. In Lakhs

	Particulars		Quarter Ended		Nine Month ended		Year ended
SR. NO.		31. 12 2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	a) Net Sales / Income from Operations (Net of G S T)	76.70	171.84	26.42	401.57	111.37	133.38
	Other sales ( Net of GST)	0	0	15.00	0.00	15.00	0.00
	b) Other Operating Income	1.68	4.24	1.43	2.97	8.56	8.73
	Total Income from operations (net)	78.38	176.08	42.85	404.54	134.93	142.11
2	Expenses						
	a. Cost of Material Consumed	86.72	145.06	49.98	390.26	125.54	124.27
	b. Purchase of Stock in Trade	0.00		0.00	0.00	0.00	
	c. Changes in inventories of finished goods, work-in-progress and stock -in-trade	-22.42	-2.21	-24.74	-38.04	-31.20	-10.96
	d. Finance Costs	0.00	0	2.95	0.00	6.00	9.08
	e. Employee benefits expense	9.50	10.64	17.37	34.84	47.36	63.51
	f. Depreciation and Amortisation expense	3.92	3.856671	4.00	11.77	11.99	16.20
	g. Other Expenses	15.46	25.98	35.21	93.59	95.88	138.70
	Total Expenses	93.18	183.33	84.77	492.42	255.57	340.80
3	Profit / (Loss) from Operations before exceptional items (1 - 2)	-14.80	-7.25	-41.92	-87.88	-120.64	-198.69
4	Other Income	0.00	0	0.00	8.09	0.00	0.00
5	Profit / (Loss) from ordinary activities before exceptional Items (3 ± 4)	-14.80	-7.25	-41.92	-79.79	-120.64	-198.69
6	Exceptional Items - (Expenditure) / (Income)	0.00	0	0.00	0.00	0.00	0.00
7	Profit / (Loss) from Ordinary Activities before tax (5 ± 6)	-14.80	-7.25	-41.92	-79.79	-120.64	-198.69
8	Tax Expense	0.00	0	0.00	0.00	0.00	0.00
9	Net Profit / (Loss) from Ordinary Activities after tax (7 ± 8)	-14.80	-7.25	-41.92	-79.79	-120.64	-198.69
10	Extraordinary items (Net of Tax expense Rs. Nil)	0.00	0	0.00	0.00	0.00	0.00
11	Net Profit / (Loss) for the period (9 ± 10)	-14.80	-7.25	-41.92	-79.79	-120.64	-198.69
12	Other Comphrensive Income	0.00	0.00	0.00	0.00	0.00	0.00
13	Total Comphrensive Income	-14.80	-7.25	-41.92	-79.79	-120.64	-198.69
14	Paid-up Equity Share Capital	481.65	481.65	304.20	481.65	304.20	304.20

15	Earning Per Equity Share						
	(a) Basic	-0.15	-0.08	-0.69	-0.90	-1.98	-3.27
	(b) Diluted	-0.15	-0.08	-0.69	-0.90	-1.98	-3.27

#### Notes:

- The above results of the three months ended 31st December 2024 have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their meeting held on 05.02.2025.
- The Company operates only in one business segment
- 3 The Statutory Auditors of the company have carried out a review of the results for the quarter ended 31/12/2024
- 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

LIKHITTA DUGAR WHOLE TIME DIRECTOR DIN:09768742

Place: Chennai Date: 05.02.2025