ISO 9001:2008

CERTIFICATE NO. 663271

22-05-2025

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 22nd May 2025 and Submission of audited Financial Results (Standalone) for the year ended March 31, 2025 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 22nd May, 2025 approved the following items:

a)Audited Financial Results (Standalone) of the Company along with Statutory Auditors report for the year ended March 31, 2025

b)Appointment of M/s A. Arul Anto & Co as Internal Auditor for the Financial year 2025-2026 (Annexure – A)

c)Appointment of M/s. Lakshmmi Subramanian & Associates as Secretarial Auditor for the Financial years 2025-26 to 2029-30 subject to shareholders approval in ensuing Annual general meeting.

A copy of the Audited Financial Results along with the Auditors Report issued by the Statutory Auditors and required annexures are enclosed herewith .

The Board Meeting commenced at 04:15 PM and Concluded at 05:30 PM.

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CERTIFICATE NO. 663271

All the above-mentioned disclosures will be posted on the Company's Website at www.iykot.com

This is for your information and record.

Yours faithfully,

For IYKOT HITECH TOOLROOM LIMITED

LIKHITTA DUGAR

Digitally signed by LIKHITTA DUGAR
Date: 2025.05.22 17:47:39 +05'30'

LIKHITTA DUGAR
WHOLE TIME DIRECTOR
DIN: 09768742

IYKOT HITECH TOOLROOM LIMITED
No.131/2 Thiruneermalai Road, Nagalkeni, Chrompet, Chennai-600044
CIN-L27209TN1991PLC021330
STATEMENT OF STANDALONE AUDITED RESULTS FOR THE QUARTER AND YEAR ENDED 31/03/2025.

Profit And Loss A/C

SR. NO.	Particulars	Quarter Ended			Year ended	
		31.03.2025	31. 12 2024	31.03.2024	31.03.2025	31.03.2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	(Audited)
1	a) Net Sales / Income from Operations (Net of G S T)	97.45	76.70	7.01	501.26	133.38
	Other sales (Net of GST)	-	0	0.00	0.00	0.00
	b) Other Operating Income	-0.45	1.68	0.17	8.71	8.73
	Total Income from operations (net)	**97.00**	**78.38**	**7.18**	**509.97**	**142.11**
2	**Expenses**					
	a. Cost of Material Consumed	77.38	86.72	13.05	453.99	124.27
	b. Purchase of Stock in Trade	-	-	-	-	-
	c. Changes in inventories of finished goods, work-in-progress and stock -in-trade	-11.06	-22.42	5.92	-35.53	-10.96
	d. Finance Costs	0.19	0.00	3.08	0.98	9.08
	e. Employee benefits expense	9.70	9.50	16.15	49.14	63.51
	f. Depreciation and Amortisation expense	0.50	3.92	4.21	12.26	16.20
	g. Other Expenses	47.49	15.46	42.82	134.33	138.70
	Total Expenses	**124.20**	**93.18**	**85.23**	**615.17**	**340.80**
3	**Profit / (Loss) from Operations before exceptional items (1 - 2)**	**-27.20**	**-14.80**	**-78.05**	**-105.20**	**-198.69**
4	Other Income	-	0.00	0.00	0.00	0.00
5	**Profit / (Loss) from ordinary activities before exceptional Items (3 ± 4)**	**-27.20**	**-14.80**	**-78.05**	**-105.20**	**-198.69**
6	Exceptional Items - (Expenditure) / (Income)	-	0.00	0.00	0.00	0.00
7	**Profit / (Loss) from Ordinary Activities before tax (5 ± 6)**	**-27.20**	**-14.80**	**-78.05**	**-105.20**	**-198.69**
8	Tax Expense	0.66	0.00	0.00	0.66	0.00
9	**Net Profit / (Loss) from Ordinary Activities after tax (7 ± 8)**	**-26.54**	**-14.80**	**-78.05**	**-104.54**	**-198.69**
10	Extraordinary items (Net of Tax expense Rs. Nil)	-	0.00	0.00	0.00	0.00
11	**Net Profit / (Loss) for the period (9 ± 10)**	**-26.54**	**-14.80**	**-78.05**	**-104.54**	**-198.69**
12	Other Comphrensive Income	-	0.00	0.00	0.00	0.00
13	Total Comphrensive Income	**-26.54**	-14.80	**-78.05**	**-104.54**	**-198.69**
14	Paid-up Equity Share Capital (Face Value Rs. 5/- each)	**481.65**	**481.65**	**304.20**	**481.65**	**304.20**
15	Earning Per Equity Share					
	(a) Basic	**-0.29**	**-0.15**	**1.28**	**-1.15**	**-3.27**
	(b) Diluted	**-0.29**	**-0.15**	**1.28**	**-1.15**	**-3.27**

Notes:

1) The above results for the quarter ended 31.03.2025 have been reviewed by the Audit committee and approved by the Board of Directors of the company on meeting held on 22/05/2025

2) The statutory auditors have carried out a review of the results for the quarter ended 31.03.25

3) Incompliance with the MCA Notification dated 16 Feb-2016, announcing the companies Indian Accounting Standards Rules-2015, the company has prepared its standalone financial statements adopting IND AS with effect from 01rst of April,2017 with transition date of 1rst April,2016.

LIKHITTA DUGAR
Digitally signed by LIKHITTA DUGAR
Date: 2025.05.22 17:48:05 +05'30'

For IYKOT Hitech Toolroom Ltd.
Ms.Likhitta Dugar
Executive Director
DIN: 09768742

IYKOT HITECH TOOLROOM LIMITED
Regd. Office: Thiruneermalai Road, Chromepet, Chennai - 600 044
CIN: L27209TN1991PLC021330

BALANCE SHEET AS AT MARCH 31, 2025

	As at 31-03-2025	As at 31-03-2024
	Rs.	Rs.
ASSETS		
Non-Current assets		
Property, Plant & Equipment	86,90,730	1,12,12,424
Capital work-in-progress	-	-
Other intangible assets	-	-
Financial assets		-
I. Investments		-
II. Loans	33,43,980	23,59,760
III. Others (Bank deposits)	-	-
Non- Current Tax assets	-	-
Other non-current assets	-	-
	1,20,34,710	1,35,72,184
Current Assets		
Inventories	69,60,952	20,51,055
Financial assets		
I. Trade receivables	37,11,613	20,54,359
II. Cash and Cash equivalents	33,52,026	1,65,97,788
III. Loans	2,05,802	13,38,043
Other current assets	24,94,651	22,85,508
	1,67,25,045	2,43,26,753
Total Assets	2,87,59,755	3,78,98,937
EQUITY AND LIABILITIES		
Equity		
Equity share capital	4,81,65,000	3,04,20,000
Share Premium		
Other equity	-2,17,66,281	-1,84,10,375
	2,63,98,719	1,20,09,625
Liabilities		
Non-current liabilities		
Financial liabilities		
Borrowings		
Provisions	-	-
Deferred tax liabilities(net)	8,39,128	9,05,287
Other non-current liabilities	9,91,925	11,09,568
	18,31,053	20,14,855
Current liabilities		
Financial liabilities		
I. Borrowings	-	1,79,03,804
II. Trade payables	16,30,965	52,95,252
III. Other financial liabilities	-	-
Provisions	-	-
Other current liabilities	-11,00,982	6,75,401
	5,29,983	2,38,74,457
Total liabilities	23,61,036	2,58,89,312
Total equity and liabilities	2,87,59,755	3,78,98,937
Significant accounting policies		

As per our report of even date attached
For KGS & ASSOCIATES
Chartered Accountants

For IYKOT HITECH TOOLROOM LIMITED

ARUL BRIGHT

CA.A.ARUL BRIGHT
Partner
Membership No. 209013
UDIN: 25209013BMIUBN6307
Place: Chennai
Date: 22/05/2025

Ms.Likhitta Dugar
Executive Director
DIN: 09768742

Velli Paramasivam
Director
DIN: 09766538

Iykot
HITECH TOOLROOM LTD.

ISO 9001 : 2015
UKAS CERT UAFL
CERTIFICATE No.: Q-221703022023

IYKOT HITECH TOOLROOM LIMITED

Regd. Office: Thiruneermalai Road, Chromepet, Chennai - 600 044

CIN: L27209TN1991PLC021330

STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED MARCH 31, 2025.

		Year ended 31-03-2025	Year ended 31-03-2024
I	Revenue from Operations	5,01,25,830	1,33,38,188
II	Other income	8,71,374	8,73,149
III	Total Income	5,09,97,204	1,42,11,337
IV	Expenses:		
	Cost of Material consumed	4,53,98,809	1,24,27,312
	Purchase of stock in trade		
	Change in inventories of finished goods, stock-in-trade, work-in-progress	(35,53,127)	(10,96,262)
	Employee Benefit Expense	49,14,221	63,51,473
	Finance costs	97,791	9,07,551
	Depreciation and amortisation expense	12,26,450	16,19,501
	Other expenses	1,34,33,126	1,38,70,496
	Total expenses	6,15,17,270	3,40,80,071
	Profit before exceptional items and tax	(1,05,20,066)	(1,98,68,734)
V	Exceptional items	-	-
VI	Profit before tax	(1,05,20,066)	(1,98,68,734)
VII	Tax expense		
VIII	i) Current tax		
	ii) Relating to previous year		
	iii) Deferred tax	66,159	-
	Profit for the year after tax (VII-VIII)	(1,04,53,907)	(1,98,68,734)
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	(1,04,53,907)	(1,98,68,734)
XI	Earnings per equity share		
XII	Basic & Diluted Earnings per share	-1.15	-3.27

As per our report of even date attached
For KGS & ASSOCIATES
Chartered Accountants

ARUL BRIGHT

CA.A.ARUL BRIGHT
Partner
Membership No. 209013
UDIN: 25209013BMIUBN6307
Place: Chennai
Date: 22/05/2025

For IYKOT HITECH TOOLROOM LIMITED

Ms.Likhitta Dugar
Executive Director
DIN: 09768742

Velli Paramasivam
Director
DIN: 09766538

IYKOT HITECH TOOLROOM LIMITED
Regd. Office: Thiruneermalai Road, Chromepet, Chennai - 600 044
CIN: L27209TN1991PLC021330

CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2025

		Year ended 31-03-2025		Year ended 31-03-2024	
A. Cash Flow from Operating Activities					
Net Profit Before Tax and Extraordinary Items			(1,05,20,066)		(1,98,68,734)
Add:					
Depreciation and Amortisation for the year		12,26,450		16,19,501	
(Profit)/ Loss on sale of fixed assets		(1,55,099)		7,79,581	
Interest Income		(4,07,859)		(8,41,443)	
Finance cost		97,791		9,07,551	
Provision		-	7,61,289	-	24,65,190
Operating Profit before Changes in Working Capital			(97,58,777)		(1,74,03,545)
(Increase)/ Decrease in Working Capital					
Inventories		(49,09,897)		(12,27,915)	
Sundry Debtors		(16,57,254)		(15,03,423)	
Loans and Advances		11,32,241		(19,09,871)	
Other current assets		(2,09,143)		(13,81,251)	
Current Liabilities		(36,64,287)		43,06,675	
Other financial liabilities		(17,76,383)		(3,07,909)	
			(1,10,84,724)		(14,17,694)
Cash generated from operations			(2,08,43,500)		(1,88,21,239)
Less: Tax adjustments			-		-
Net Cash Flow from Operating Activities	**(A)**		(2,08,43,500)		(1,88,21,239)
B. Cash Flow from Investing Activities					
Purchase of Fixed Assets		(49,664)		(3,51,159)	
Sale of Fixed Assets		15,00,000		5,88,383	
Interest received		4,07,859		8,41,443	
Dividend received		-		-	
Net Cash Flow from Investing Activities	**(B)**		18,58,195		10,78,667
C. Cash Flow from Financing Activities					
Borrowings:					
Term loan availed/ (repaid)		-		-	
Movement in Loans and advances		-9,84,220		13,22,520	
Short-Term Borrowings availed/(repaid)		-1,79,03,804	0	1,79,03,804	
Finance cost paid		(97,791)		(9,07,551)	
Dividend paid					
Dividend distribution tax paid					
Non- Current Liabilities		-117643		0	
Proceeds from rights issues		2,48,43,000			
Net Cash Flow from Financing Activities	**(C)**		57,39,542		1,83,18,774
D. Increase/(Decrease) in Cash and Cash Equivalents	**(A+B+C)**		(1,32,45,763)		6,76,201
Cash and Cash Equivalents at the Beginning of the year			1,65,97,788		1,60,21,586
Cash and Cash Equivalents at the end of the year			33,52,026		1,65,97,788
Increase/(Decrease) in Cash and Cash Equivalents			(1,32,45,763)		5,76,202

As per our report of even date attached
For KGS & ASSOCIATES
Chartered Accountants

ARUL BRIGHT

CA.A.ARUL BRIGHT
Partner
Membership No. 209013
UDIN: 25209013BMIUBN6307
Place: Chennai
Date: 22/05/2025

For IYKOT HITECH TOOLROOM LIMITED

Ms.Likhitta Dugar
Executive Director
DIN: 09768742

Velli Paramasivam
Director
DIN: 09766538

Partners :
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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

To

The Board of Directors
Iykot Hitech Toolroom Limited
Chennai 600044

Auditor's Report on Standalone Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

1. We have audited the Standalone Financial Results of Iykot Hitech Toolroom Limited ("the Company"), for the year ended March 31, 2025 ("the Statement") and reviewed the Standalone financial Results for the quarter ended March 31, 2025, which were subjected to limited review by us, both included in the accompanying Statement of Standalone Financial Results for the Quarter and Year ended March 31, 2025" being submitted by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended

2. In our opinion and to the best of our information and according to the explanations given to us, the Standalone Financial Results for the year ended March 31, 2025:

i. is presented in accordance with the requirements of Regulation 33 of the SEBI (listing Obligations and Disclosure Requirements) Regulations, 2015 as amended; and ii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India of the net profit and total comprehensive income and other financial information of the Company for the year then ended.

ii.gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India of the net profit and total comprehensive income and other financial information of the Company for the year then ended.

3. With respect to the Standalone financial results for the quarter ended March 31, 2025 based on review conducted as stated in Paragraph (b) of Auditor's Responsibilities section below, nothing has come to our attention that causes us to believe that the Standalone Financial Results for the Quarter ended March 31, 2025, prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards and Other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 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.

Partners :
CA. J. RAJASINGH SAMUEL, B.Com., FCA
CA. A. ARUL BRIGHT, M.Com., FCA., DISA (ICA)
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E-mail: mailkgs2510@gmail.com, Mail@kgsca.com

Basis for opinion

We conducted our audit of the standalone financial statements in accordance with the Standards on Auditing specified under section 143(10) of the Act (SAs). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the independence requirements that are relevant to our audit of the standalone financial statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the standalone financial statements.

Management's Responsibility for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of thesestandalone financial statements that give a true and fair view of the financial position, financial performance, total comprehensive income,changes in equity and cash flows of the Company in accordance with the Ind AS and other accounting principles generally accepted inIndia. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act forsafeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application ofappropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation andmaintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of theaccounting records, relevant to the preparation and presentation of the standalone financial statements that give a true and fair view andare free from material misstatement, whether due to fraud or error.

In preparing the standalone financial statements, management is responsible for assessing the Company's ability to continue as a goingconcern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless managementeither intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are responsible for overseeing the Company's financial reporting process.

Partners :
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Auditors Responsibilities

a)Auditor's Responsibilities for the Audit of the Standalone Financial Statements

Our objectives are to obtain reasonable assurance about whether the standalone financial statements as a whole are free from materialmisstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high levelof assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when itexists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably beexpected to influence the economic decisions of users taken on the basis of these standalone financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit.We also :

- Identify and assess the risks of material misstatement of the standalone financial statements, whether due to fraud or error,design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate toprovide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for oneresulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internalcontrols.
- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that areappropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion onwhether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and relateddisclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the auditevidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on theCompany's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to drawattention in our auditor's report to the related disclosures in the standalone financial statements or, if such disclosures areinadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor'sHowever, future events or conditions may cause the Company to cease to continue as a going concern

Partners :
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- Evaluate the overall presentation, structure and content of the standalone financial statements, including the disclosures, andwhether the standalone financial statements represent the underlying transactions and events in a manner that achieves fairpresentation.

Materiality is the magnitude of misstatements in the standalone financial statements that, individually or in aggregate, makes it probablethat the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitativemateriality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluatethe effect of any identified misstatements in the financial statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit andsignificant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regardingindependence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on ourindependence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in theaudit of the standalone financial statements of the current period and are therefore the key audit matters. We describe these matters in ourauditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, wedetermine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably beexpected to outweigh the public interest benefits of such communication.

(b) Review of the Standalone Financial Results for the Quarter ended March 31, 2025

We have conducted our review of the Standalone Financial Results for the quarter ended March 31, 2025 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 (ICAI). A review of the interim financial information consists of making enquiries, 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 SAs specified under section 143(10) of the Act 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.

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

Other Matters:

As stated in the notes to the Statement, the figures for the corresponding quarter ended March 31, 2025 are the balancing figures between the annual audited figures for the year then ended and the year to date figures for the nine months period ended December 31, 2025. We have not issued a separate limited review report on the results and the figures for the quarter ended March 31, 2025. Our report on the statement is not modified in respect of this matter.

The Statement includes the results for the quarter ended March 31, 2025 being the balancing

* figure between the audited figures in respect of the full financial year and the published year to date figures up to the third quarter of the current financial year which were subjected to limited review by us. Our report on the statement is not modified in respect of this matter.

For KGS &ASSOSIATES
Chartered Accountants
Firm Reg:010806S

ARUL BRIGHT Digitally signed by ARUL BRIGHT Date: 2025.05.22 16:31:21 +05'30'

Place: Chennai
Date: 22/05/2025

CA.A.ARUL BRIGHT
Partner
Membership No:209013
UDIN: 25209013BMIUBN6307

ISO 9001:2008
CERTIFICATE NO. 663271

22-05-2025

To

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

Scrip Code: 522245 | ISIN: INE079L01013

SUB: STATEMENT OF DEVIATION OR VARIATION IN THE USE OF PROCEEDS OF RIGHTS ISSUE

Dear Sir,

Pursuant to Regulation 32 of the Listing Regulations as amended read with SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/2023/120 dated July 11, 2023, please be informed that there was no deviation or variation in the utilisation of proceeds raised through the issuance of Right Issue.

Accordingly, a NIL statement of deviation or variation, for the quarter ended March 31, 2025, duly reviewed by the Audit Committee of the Company is enclosed herewith as "**Annexure - I**".

This is for your information and record.

Thanking you,

For IYKOT HITECH TOOLROOM LIMITED

LIKHITTA DUGAR Digitally signed by LIKHITTA DUGAR
Date: 2025.05.22 17:27:15 +05'30'

LIKHITTA DUGAR
EXECUTIVE DIRECTOR
DIN: 09768742

ISO 9001:2008

CERTIFICATE NO. 663271

STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC.

Statement on deviation/variation in utilisation of funds raised	
Name of listed entity	IYKOT HITECH TOOLROOM LIMITED
Mode of Fund Raising	Rights Issue
Date of Raising Funds	10th May 2024
Amount Raised	Rs.2,48,43,000
Report filed for Quarter ended	31-03-2025
Monitoring Agency	Not Applicable
Monitoring Agency Name, if applicable	Not Applicable
Is there a Deviation / Variation in use of funds raised	No
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders	Not Applicable
If Yes, Date of shareholder Approval	Not Applicable
Explanation for the Deviation / Variation	Not Applicable
Comments of the Audit Committee after review	No comments
Comments of the auditors, if any	No comments

Objects for which funds have been raised and where there has been a deviation, in the following table:

Original Object	Modified Object, if any	Original Allocation	Modified allocation, if any	Funds Utilised	Amount of Deviation/Variation for the quarter according to applicable object	Remarks if any
General Corporate purposes	NA	NA	NA	NA	NA	NA

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CERTIFICATE NO. 663271

Deviation or variation could mean:

(a) Deviation in the objects or purposes for which the funds have been raised or

(b) Deviation in the amount of funds actually utilized as against what was originally disclosed or

(c) Change in terms of a contract referred to in the fund raising document i.e. prospectus, letter of offer, etc.

LIKHITTA DUGAR

Digitally signed by LIKHITTA DUGAR
Date: 2025.05.22 17:27:43 +05'30'

LIKHITTA DUGAR
WHOLE TIME DIRECTOR
DIN: 09768742

IYKOT HITECH TOOLROOM LTD.
131/2, Thiruneermalai Road, Nagalkeni, Chromepet, Chennai – 600 044. India.
Telefax : +91 44 4316 2280 Email : production@iykot.com Web : www.iykot.com
CIN : L27209TN991PLC021330

ISO 9001:2008
CERTIFICATE NO. 683271

Annexure - A

Details as required under Regulation 30 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI circular SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023:

Appointment of M/s A. Arul Anto & Co as Internal Auditor of the Company

Sl. No	Particulars	Details
1	Reason for change viz. appointment, ~~re-appointment, resignation, removal, death or otherwise~~	Appointment of an Internal Auditor to comply with the provisions of Section 138 of the Companies Act, 2013, read with Rule 13 of the Companies (Accounts) Rules, 2014
2	Date of appointment~~/re-appointment/cessation (as applicable)~~ & term of appointment/~~re-appointment~~	22nd May 2025, to conduct the Internal Audit for the Financial Year 2025-2026
3	Brief profile (in case of appointment)	As attached below
4	Disclosure of relationships between directors (in case of appointment of a director).	-

Kindly take the above on record.

Thanking you,
Yours faithfully,

For **IYKOT HITECH TOOLROOM LIMITED**

LIKHITTA DUGAR
Digitally signed by LIKHITTA DUGAR
Date: 2025.05.22 17:48:46 +05'30'

LIKHITTA DUGAR
WHOLE TIME DIRECTOR
DIN: 09768742

Firm Profile

A. ARUL ANTO & CO

Chartered Accountants

Registered Offices

- **Head Office:** Door No. 11/2, Valliammal Garden II Street, Kodambakkam, Chennai – 600 024.
- **Branch Offices:**
    - Flat No.1, Suriya Apartments, Door No. H, Sharma Street, Ganapathipuram, East Tambaram, Chennai – 600 059.
    - No.56, St. Mary's Street, Ramanputhur, Nagercoil – 629 004.

Contact Details

- **Mobile:** 98408 17970 | 75500 17970
- **Landline:** 044 – 4311 7970 | 044 – 2484 7970
- **Email:** arulantomagesh@gmail.com. aarulantoco@gmail.com
- **Website**: aarulanto.com

Our Beliefs

- **Success:** Your success is our business.
- **Adaptability:** We believe change is constant; staying updated with evolving laws and business trends is our commitment.
- **Continuous Learning:** Knowledge is a lifelong pursuit. We continually enhance our capabilities and share our learning with clients and team members.
- **Knowledge Sharing:** We believe knowledge gains value only when shared.
- **Timely Execution:** Delivering work within committed timelines is a core value.

Mission Statement

To be a powerhouse of professional knowledge in accounting and fiscal law, continuously striving for excellence and contributing value through committed, ethical, and timely service.

Firm Details

Particulars	Description
Name of the Firm	A. ARUL ANTO & CO., Chartered Accountants
Head Office	Door No. 11/2, Valliammal Garden II Street, Kodambakkam, Chennai – 600 024.
Branch Offices	Kodambakkam, Tambaram, Chennai & Ramanputhur, Nagercoil
ICAI Firm Registration No.	013020S
PAN	ABYFA0134E
GST No.	33ABYFA0134E1ZQ
Email	arulantomagesh@gmail.com
Partners	1. CA. A. Arul Anto Magesh 2. CA. N. Siva Kumar 3. CA. Boothalingam
Professional Staff	10
Articled Assistants	12
Junior Staff	15

Introduction

Established in 2011, A. ARUL ANTO & CO., was founded by CA. A. Arul Anto Magesh, with a vision to deliver high-quality professional services in audit, taxation, company law, and consultancy. The firm operates with a collaborative network of professionals including Chartered Accountants, Company Secretaries, and IT consultants to offer end-to-end solutions across domains.

Value Addition

- **Customized Team & Expertise:** Right team with the right experience and theoretical knowledge.
- **Practical Approach:** Efficient handling of day-to-day and complex issues through practical insights.
- **Comprehensive Capabilities:** Well-versed in accounting standards, taxation laws, and statutory compliance.

Services Offered

1. Business Start-Up Services

- Incorporation of entities (LLP, Pvt Ltd, OPC, Partnership)
- Legal Drafting & Advisory
- SEZ Services
- Startup Registrations

2. Audit Services

- Tax, Statutory & Internal Audits
- Stock & Book Debt Audits
- System & Special Audits
- Fixed Assets Verification

3. Taxation

- Income Tax Planning & Returns
- GST, VAT, and Service Tax Advisory
- Representation before Tax Authorities
- Transfer Pricing Certification

4. Company Law Services

- Incorporation, Filings, and Statutory Compliance
- Mergers, Acquisitions, and Restructuring
- Secretarial Services
- Public/Bonus/Rights Issue Advisory

5. Fundraising & Finance

- CMA Data & Project Report Preparation
- Working Capital & Term Loans
- MSME Loans, Venture Capital, Bank Guarantees
- Loan Against Property, Collateral-Free Loans

Client Focus & Communication

Our audit and advisory services are risk-based and aimed not just at compliance, but at identifying areas for process improvement and control enhancement. Continuous client feedback ensures service quality and alignment with client expectations.

Annexure B

Details as required under Regulation 30 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI circular SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023.

Appointment of M/s. Lakshmmi Subramanian & Associates as Secretarial Auditor of the Company:

Sl. No	Particulars	Details
1	Reason for change viz. appointment, ~~re-appointment, resignation, removal, death or otherwise~~	Appointment to comply with the provisions of Section 204 of the Companies Act, 2013
2	Date of appointment~~/re-appointment/cessation (as applicable)~~ & term of appointment/~~re-appointment~~	22nd May 2025, to conduct the Secretarial Audit for the Financial Year from 2025-26 to 2029-30 for a term of 5 consecutive years, subject to the shareholders' approval in the ensuing AGM.
3	Brief profile (in case of appointment)	Lakshmmi Subramanian & Associates ("LSA") is a firm of Practicing Company Secretaries having a standing of more than 3 decades. Established in the year 1988, for more than 32 years, LSA has been a trusted adviser for large listed entities, multinational and domestic companies that demand judicious advice for their critical business decisions. LSA has a client base that spans multiple industries such as healthcare, Education, hospitality, Information technology, NBFCs, Insurance, Core Manufacturing, e-commerce, shipping, steel, SMEs, and others. Our team's commitment to quality and innovative thinking has positioned us as one of the highly recommended PCS firms in the country today. The Suite of Services we offer to our clients in India is categorized into 3 practice areas, namely Secretarial Compliances & Audits, Representations and Transactions, and Advisory, to best align with our clients' operations.

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CERTIFICATE NO. 683271

4	Disclosure of relationships between directors (in case of appointment of a director).	Not Applicable

Kindly take the above on record.

Thanking You,
Yours faithfully,
For **IYKOT HITECH TOOLROOM LIMITED**

LIKHITTA DUGAR
Digitally signed by LIKHITTA DUGAR
Date: 2025.05.22 17:49:11 +05'30'

LIKHITTA DUGAR
WHOLE TIME DIRECTOR
DIN: 09768742

To,
The Manager,
Listing Department,
Bombay Stock Exchange Limited,
Phiroze JeeJeeBhoy Towers,
Dalal Street Mumbai 400001

Date: 22.05.2025

Scrip Code: BSE: 522245

Subject: Declaration on unmodified opinion in the Auditors report for the financial year ended 31st March, 2025.

Ref: Regulation 33(3)(d) of SEBI (LODR) Regulations, 2015 and SEBI Circular CIR/CFD/CMD/56/2016 dated 27th May, 2016

We hereby confirm and declare that the Statutory Auditors of the Company, M/s. KGS & Associates, Chartered Accountants (Firm Registration No.: 010806S), Chennai, have issued the audit report on the Standalone Audited Financial Statements of the Company for the financial year ended 31st March, 2025, with an unmodified opinion.

Kindly take the above information on record.

Thanking You,
Yours faithfully,
For Iykot Hitech Toolroom Limited

Mr. Balakrishnan Thinagaran
Chief Financial Officer

Scanned with OKEN Scanner

ISO 9001:2008
CERTIFICATE NO. 663271

22-05-2025

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

Scrip Code: BSE: 522245 | ISIN: INE079L01013

Subject: Non-applicability of Disclosure under Regulation 23(9) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the half year ended March 31, 2025

We would like to inform you that pursuant to Regulation 15(2) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Compliances with the Corporate Governance provisions as specified in Regulations 17, 17A, 18, 19, 20, 21, 22, 23 ,24, 24A, 25, 26, 27 and clauses (b) to (i) and (t) of sub-regulation (2) of Regulation 46 and Para C, D and E of Schedule V shall not apply, in respect of the listed entity having paid up equity share capital not exceeding rupees ten crores and net worth not exceeding rupees twenty five crores, as on the last day of the previous financial year.
The Details of paid up capital and net worth of the Company as per the last audited Financial Statement of the Company as on 31st March 2025 are as follows:

(a) PAID UP EQUITY SHARE CAPITAL: Rs. 4,81,65,000/-
(Rupees Four Crore Eighty One Lakhs Sixty Five Thousand only)
(b) NET WORTH: Rs. 2,63,98,719/-
(Rupees two crore sixty three Lakh Twenty seven Hundred and Nineteen only)

Hence, Compliances as required under regulation 15(2) and 23(9) - Disclosure of Related Party Transactions of SEBI (LODR), Regulations, 2015 are not applicable to our Company.

This is for your information and record.

Yours faithfully,

For IYKOT HITECH TOOLROOM LIMITED

LIKHITTA DUGAR
Digitally signed by LIKHITTA DUGAR
Date: 2025.05.22 17:29:09 +05'30'

LIKHITTA DUGAR
WHOLE TIME DIRECTOR
DIN: 09768742