



**LIMITED REVIEW REPORT ON UNAUDITED STANDALONE QUARTERLY
FINANCIAL RESULTS OF THE COMPANY**

Review Report to TCM Limited

We have reviewed the accompanying statement of unaudited standalone financial results of **TCM Limited** for the quarter ended 30-06-2021. This statement is the responsibility of the Company's management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review 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. 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 financial results prepared in accordance with applicable Indian Accounting Standards (Ind AS) 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.

ALUVA,

13-08-2021

Unique Document Identification Number(UDIN) for this document is 21211340AAAAHK8520




K.A. SAGHESH KUMAR, B.Com., F.C.A.
CHARTERED ACCOUNTANT
KALATHIL COMPLEX



**LIMITED REVIEW REPORT ON UNAUDITED CONSOLIDATED QUARTERLY
FINANCIAL RESULTS OF THE COMPANY**

Review Report to TCM Limited

We have reviewed the accompanying statement of unaudited consolidated financial results of **TCM Limited** for the quarter ended 30-06-2021. This statement is the responsibility of the Company's management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review 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. We have not performed an audit and accordingly, we do not express an audit opinion.

The statements includes the results of the following subsidiaries:

- (a) iSpark Learning Solutions Private Limited
- (b) TCM Healthcare Private Limited

We did not review the financial statements of iSpark Learning Solutions Private Limited and TCM Healthcare Private Limited, the subsidiaries, includes in the consolidated quarterly financial results and consolidated year to date results. These financial statements and other financial informations have been reviewed by other auditors whose reports have been furnished to us, and our opinion on the quarterly financial result and to the extent they have



been derived from such financial statements are based solely on the reports of such other auditors.

Based 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 Indian Accounting Standards (Ind AS) 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.

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PALACE ROAD, ALUVA - 683 101

T C M LIMITED

CIN-L24299KL1943PLC001192

Regd. Office: 28/2917, Aiswarya, Shanthi Nagar, Ponneth Temple Road, Kadavanthra, Ernakulam, Kerala - 682020

UNAUDITED STANDALONE AND UNAUDITED CONSOLIDATED FINANCIAL RESULTS

FOR THE QUARTER ENDED 30th June 2021

(RS' in Lakhs)

Particulars	Standalone					
	30-06-21		31-03-21		30-06-20	
	Unaudited	Audited	Unaudited	Audited	Unaudited	Audited
I Sale of Products	112.31	280.44	7.16		112.31	425.00
II Other Income	39.82	38.20	12.93		39.82	123.45
III Total Income	152.13	318.64	20.09		152.13	548.45
IV Expenses						
a) Cost of material consumed	-		-			
b) Purchase of stock-in-trade	107.69	183.06	6.61		107.69	277.73
c) Changes in inventories of finished goods work in progress and stock in trade	(16.86)	(30.27)	(4.36)		(16.86)	(90.06)
d) Employee benefits expenses	10.65	22.67	4.56		10.65	55.96
e) Depreciation & Amortisation expense	0.76	0.75	0.13		0.76	2.19
f) Other expenses	26.69	135.39	11.63		26.69	186.39
V Total Expenses	128.93	311.60	18.57		128.93	432.21
VI Profit/(Loss) before tax (III-V)	23.20	7.04	1.52		23.20	116.24
Tax expenses	-					
a) Current Tax	-	18.00	-			18.00
b) Deferred Tax	-		-			
VII Profit/(Loss for the period	23.20	(10.96)	1.52		23.20	98.24
VIII OTHER COMPREHENSIVE INCOME						
a) Net changes in fair values of investments carried at fair value through OCI-Gain/(Loss)	-		-			
IX Total Comprehensive Income	23.20	(10.96)	1.52		23.20	98.24
Earnings per Equity Share (EPS)						
(Nominal Value of share Rs.10)						
(1) Basic	0.68	(0.32)	0.04		0.68	2.89
(2) Diluted	0.68	(0.32)	0.04		0.68	2.89



Handwritten signature and date: 30/06/2021

(Rs. in Lakhs)

Particulars	Consolidated					
	30-06-21		31-03-21		30-06-20	
	Unaudited	Audited	Unaudited	Audited	Unaudited	Audited
I Sale of Products	112.45	280.44	7.16	112.45	425.00	
II Other Income	39.82	38.20	12.93	39.82	123.45	
III Total Income	152.27	318.64	20.09	152.27	548.45	
IV Expenses						
a) Cost of material consumed	-	-	-	-	-	-
b) Purchase of stock- in- trade	107.69	183.06	6.61	107.69	277.73	
c) Changes in inventories of finished goods work in progress and stock in trade	(16.86)	(30.27)	(4.36)	(16.86)	(90.06)	
d) Employee benefits expenses	37.30	42.07	12.84	37.30	107.27	
e) Depreciation & Amortisation expense	0.76	1.65	0.13	0.76	3.09	
f) Other expenses	39.17	155.74	14.63	39.17	219.69	
V Total Expenses	168.06	352.25	29.85	168.06	517.72	
VI Profit/(Loss) before tax (III-V)	(15.79)	(33.61)	(9.76)	(15.79)	30.73	
Tax expenses	-	-	-	-	-	-
a) Current Tax	-	18.00	-	-	18.00	
b) Deferred Tax	-	(0.89)	-	-	(0.89)	
VII Profit/(Loss for the period	(15.79)	(50.72)	(9.76)	(15.79)	11.84	
VIII OTHER COMPREHENSIVE INCOME						
a) Net changes in fair values of investments carried at fair value through OCI-Gain/(Loss)						
IX Total Comprehensive Income	(15.79)	(50.72)	(9.76)	(15.79)	11.84	
Earnings per Equity Share (EPS)						
(Nominal Value of share Rs.10)						
(1) Basic	(0.46)	(1.49)	(0.29)	(0.46)	0.35	
(2) Diluted	(0.46)	(1.49)	(0.29)	(0.46)	0.35	

Ernakulam

13-08-2021

For on and Behalf of Board of Directors



Joseph Varghese

Managing Director

