



**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 30-06-2022. 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,

12-08-2022



  
K.A. SAGHESH KUMAR, B.Com., F.C.A.  
CHARTERED ACCOUNTANT  
KALATHIL COMPLEX  
PALACE ROAD, ALUVA - 683 101

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**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 30-06-2022. 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.

ALUVA,

12.8-2022

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K.A. SAGHESH KUMAR, B.Com., F.C.A.  
CHARTERED ACCOUNTANT  
KALATHIL COMPLEX  
PALACE ROAD, ALUVA - 683 101