

Limited Review Report on Unaudited Financial Results of TSS India Limited for the quarter ended 30<sup>th</sup> June, 2025, pursuant to regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended.

To,  
The Board of Directors,  
TSS India Ltd.  
24, Abul Kalam Azad Road,  
Howrah -711101.

1. We have reviewed the accompanying statement of unaudited financial results of M/s. TSS India Limited ("the Company") for the quarter ended 30<sup>th</sup> June, 2025 ("the Statement"), attached herewith. The statement is being submitted by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("the Listing Regulation"), as amended.
2. This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors in their meeting held on August 13, 2025, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), 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 results based on our review.
3. 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 Statutory 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 is free of material misstatement. A review is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted, as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited financial results prepared in accordance with the applicable Indian Accounting Standards as prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued there under and other recognized accounting principles 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, as amended including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Baid Agarwal Singhi & Co.,  
Chartered Accountants  
Firm Registration No: 0328671E

*Sourabh Agarwal.*

Sourabh Agarwal  
(Partner)

Membership No: 301075

Date: 13<sup>th</sup> Day of August, 2025

Place: Kolkata

UDIN : 25301075BMMJA61434



**Branch Office:**

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**TSS INDIA LTD.**  
**CIN: L70109WB1985PLC039064**  
**24, ABUL KALAM AZAD ROAD, HOWRAH - 711101**  
**Statement showing Unaudited Financial Results for the Quarter ended 30th June, 2025**

S. No.	Particulars	Quarter Ended			(Rs. In Lacs)
		30.06.25 (Unaudited)	31.03.25 (Audited)	30.06.24 (Unaudited)	31.03.25 (Audited)
	<b>Income</b>				
1	Revenue from Operations	222.55	231.24	110.17	611.84
2	Other Income	2.17	9.24	3.99	38.64
3	<b>Total Income (1+2)</b>	<b>224.72</b>	<b>240.48</b>	<b>114.16</b>	<b>650.48</b>
4	<b>Expenses</b>				
	a Cost of Materials Consumed	56.88	105.13	27.75	265.12
	b Purchase of Stock in Trade	107.88	79.89	60.78	252.74
	c (Increase)/Decrease in Inventories of Finished Goods & stock in Trade	22.78	2.15	(1.53)	(4.52)
	d Employee benefit expenses	7.51	12.71	6.81	35.88
	e Finance costs	4.80	6.31	3.41	18.97
	f Depreciation and amortisation expenses	3.53	4.20	4.20	16.90
	g Other expenses	22.04	19.94	11.46	66.34
	<b>Total Expenses</b>	<b>225.42</b>	<b>230.33</b>	<b>112.88</b>	<b>651.43</b>
5	<b>Profit/(loss) before exceptional and Extra ordinary items and tax (3-4)</b>	<b>(0.70)</b>	<b>10.15</b>	<b>1.29</b>	<b>(0.95)</b>
6	Exceptional Items				
7	<b>Profit/(loss) before Extra ordinary items and tax (5+6)</b>	<b>(0.70)</b>	<b>10.15</b>	<b>1.29</b>	<b>(0.95)</b>
8	Extraordinary Items				
9	<b>Profit/(loss) before tax (7+8)</b>	<b>(0.70)</b>	<b>10.15</b>	<b>1.29</b>	<b>(0.95)</b>
10	Tax expenses				
	a Tax for earlier years				
	b Current Tax			0.02	
	c Deferred tax	(0.50)	(1.84)	0.30	(0.93)
11	<b>Profit/(loss) for the period (9+10)</b>	<b>(0.20)</b>	<b>11.99</b>	<b>0.96</b>	<b>(0.02)</b>
12	Other comprehensive Income				
	A (i) Items that will not be reclassified to Profit or Loss	2.15	7.78	0.62	5.43
	(ii) Income tax relating to items that will not be reclassified to Profit or Loss	(0.27)	(2.23)	(0.16)	(1.64)
	B (i) Items that will be reclassified to Profit or Loss				
	(ii) Income tax relating to items that will be reclassified to Profit or Loss				
	Other comprehensive Income	1.88	5.55	0.46	3.79
13	<b>Total Comprehensive Income for the period (11+12)</b>	<b>1.68</b>	<b>17.54</b>	<b>1.42</b>	<b>3.77</b>
14	Earning per equity share (not annualised)				
	- Basic	(0.08)	4.87	0.39	(0.01)
	- Diluted	(0.08)	4.87	0.39	(0.01)
15	Paid up equity share capital (Face value per share of Rs 10/- each)	24.60	24.60	24.60	24.60



For TSS INDIA LIMITED

*Agarwal*  
**Director**



**Notes:**

- 1 The Financial Results have been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard - 34 ("Interim Financial Reporting") notified as 133 of the Companies Act, 2013. The above results for the quarter ended 30th June, 2025, have not been reviewed and recommended by the Audit Committee and subsequently approved by the Board of Directors at their respective meetings held on 13 August, 2025, in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended). A Limited Review of this financial results has been carried out by the Statutory auditors in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended).
- 2 The company is engaged primarily in the business of Manufacturing of different grades of railway & Signalling Item which constitute single reporting segment. Accordingly, the company is a single segment company in accordance with "Indian Accounting Standard's 108- Operating Segment".
- 3 The Audit committee has not reviewed the Limited Review report and the Board of Directors have approved it in their respective meeting held on 13 August, 2025. The statutory Auditor's report contains an Unmodified opinion.
- 4 The figures for the quarter ended March 31, 2025 as reported in the Statement are the balancing figures between audited figures in respect of the full financial year and the published year to date figures upto the end of the third quarter of the previous financial year. Also, the figures up to the end of the third quarter had only been reviewed and not subject to audit.
- 5 The figures for the corresponding previous period has been regrouped/reclassified wherever necessary, to conform to the current period figures.

Place : Kolkata  
Date: 13th August, 2025.



For TSS INDIA LIMITED  
*Vikash Agarwal*

Vikash Agarwal **Director**  
Director  
DIN : 00605589