TAMILNADU TELECOMMUNICATIONS LIMITED
(A Joint venture of TCIL, a Govt. of India Enterprise &
TIDCO, a Govt. of Tamilnadu Enterprises)
OPTICAL FIBRE CABLE DIVISION

IS/ISO 9001 : 2000 Raad voor Accreditatie

Works : E18B-24, CMDA Industrial Complex, Maraimalai Nagar - 603 209. Phone : (044) 27453881, 27452406, 27451095, Telefax : +91-44-27454768

TTL/NSE/BSE/2026-27 **Dt.12.02.2026**

To The Manager, M/s.National Stock Exchange Of India Limited, "Exchange Plaza", Bandra Kurla Complex, Bandara (East), MUMBAI – 400 051 Scrip Code: TNTELE	To The Manager, Bombay Stock Exchange Limited, Floor No. 25, PJ Towers, Dalal Street, MUMBAI – 400 001 Scrip Code:523419

Dear Sir/Madam,

SUB: **Un-audited Financial Results of M/s.Tamilnadu Telecommunications Limited for the third quarter ended on 31.12.2025**

With reference to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, in the meeting held on 12.02.2025 (Thursday) at 04.00 p.m, the Board of Directors of M/s. Tamilnadu Telecommunications Limited has approved the un-audited results of the Company for the third quarter ended 31.12.2025. Please find enclosed herewith the following for your information and records:

1) Duly authenticated Statement of the the Unaudited Fianancial results of the Company for the third quarter ended on 31.12.2025 along with other relevant periods, as per the SEBI prescribed format.

Kindly take above information on record.

Thanking You,
Yours Faithfully,

J Ramesh Kannan
Managing Director
DIN 09292181
Encl. as above

Sundaram & Srinivasan
CHARTERED ACCOUNTANTS
INDIA

Offices : Chennai - Mumbai - Bangaluru - Madurai

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Website : www.sundaramandsrinivasan.com

Date .....

Independent Auditors' Limited Review Report on Unaudited Financial Results of Tamil Nadu Telecommunications Limited for the quarter and nine month ended December 31, 2025 pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To
The Board of Directors of
Tamil Nadu Telecommunications Limited.,
Chennai.

Introduction

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of Tamil Nadu Telecommunication Limited (herein after referred to as 'the Company'), for the quarter and nine month ended December 31, 2025 (herein after referred to as 'the Statement') being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

Management Responsibility

2. The Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in 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 express a conclusion on the Statement based on our review.

Scope of 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 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 Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing 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.

SUNDARAM & SRINIVASAN ☆ CHARTERED ACCOUNTANTS ☆
New No:4, Old No:23, CP Ramaswamy Road, Chennai 600 018.

Basis for Adverse Conclusion

4. a) The Company's financial statements have been prepared using the going concern assumption of accounting. However, the Company's accumulated losses amount to Rs. 246.99 crores thereby resulting in a negative Net Worth of Rs. 190.53 Crores, and indicating the existence of material uncertainty that may cast a doubt about the Company's ability to continue as a Going Concern. The Company has not operated its factory since 2017. Further, as represented by the company, the machineries would involve major overhauling cost to resume operation and the company is also unable to obtain support for supply of major raw material required for manufacture from its supplier. Also, the company has not bagged any new orders to substantiate the going concern assumption.

As per Standard on Auditing (SA) 570, "If the financial statements have been prepared using the going concern basis of accounting but, in the auditor's judgement, management's use of the going concern basis of accounting in the financial statements is inappropriate, the requirement in paragraph 21 for the auditor to express an adverse opinion applies regardless of whether or not the financial statements include disclosure of the inappropriateness of management's use of the going concern basis of accounting.

Hence, considering the cumulative effect of the factors detailed in the above paragraph, we conclude that the Going Concern assumption of the management in preparation of financial statements is inappropriate.

b) The Company has not recognized the following financial liability/asset at fair value in terms of Ind AS 109 and Impact of the same on the statement of unaudited financial results is not ascertainable:

i. Net amounts due to M/s. Fujikura limited amounting to Rs. 2.14 Crores
ii. Net Trade Receivables amounting to Rs. 4.69 Crores
iii. Unsecured Trade Payables amounting to Rs. 3.52 Crores
iv. Net amount due to Telecommunications Consultants India Limited amounting to Rs. 181.36 Crores+

Adverse Conclusion

5. Our review indicates that, because of the significant matters discussed in para 4 hereinabove, this interim financial information does not give a true and fair view of the state of affairs of the entity as at 31st December 2025 and of its results of operations and its cash flows for the 9 months period then ended in accordance with the Indian Accounting Standards specified under Section 133 of the Companies Act, 2013 and other recognized accounting practices and policies generally accepted in India.

Emphasis of Matter

6. a) We draw attention to Note 16(c) of the notes to statement of unaudited financial results, which states that the company has not carried out actuarial valuation as of 31st December 2025, relating to Gratuity and Leave encashment benefits in terms of Ind AS 19 impacting total comprehensive income attributable to equity shareholders.

b) Attention is invited to Note 8 of the notes to statement of unaudited financial results and statement of assets and liabilities, which states that the balances carried in the Trade receivables, Trade payables, Advances and Deposits payable/recoverable are subject to confirmation from all parties (other than

SUNDARAM VENKATESAN ★ CHARTERED ACCOUNTANTS ★
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Telecommunications Consultants India Limited). The impact if any, on financial results is not ascertainable.

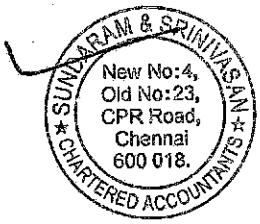
c) Attention is invited to Note 16(d) of the notes to statement of unaudited financial results, which states that the company has not received information from vendors regarding their status under Micro, Small and Medium Enterprises Development Act, 2006. Hence the disclosure relating to amounts unpaid as at the quarter end together with interest paid / payable under this Act could not be ascertained.

Our Conclusion is not modified in respect of the above-mentioned matters.

For Sundaram & Srinivasan

Chartered Accountants

ICAI Firm registration number: 004207S



P Menakshi Sundaram

Partner

Membership No: 217914

Place: Chennai

Date: 12/02/2026

UDIN:

TAMILNADU TELECOMMUNICATIONS LIMITED

(A Joint Venture of TCIL, Govt.of India Enterprise & TIDCO, Govt.of Tamilnadu Enterprise)
Regd.Office: No.16, 1st Floor, Aziz Mulk 3rd Street,Thousand Lights, Chennai - 600 006
CIN : L32201TN1988PLC015705, TEL : 044 28292653, email : ttlcosec@gmail.com, website : www.ttlofc.in

STATEMENT OF ASSETS AND LIABILITIES

(Indian Rupees in Hundreds)

Particulars	As at 31-Dec-25 Reviewed	As at 31-Mar-25 Audited
ASSETS		
1 NON CURRENT ASSETS		
(a) Property ,Plant and Equipment	7,30,662	7,47,052
(b) Other non-current assets	4,032	6,370
Total Non current assets	**7,34,694**	**7,53,422**
2 CURRENT ASSETS		
(a) Inventories	86,403	86,403
(b) Financial Assets		
(i) Trade Receivables	4,68,779	4,67,708
(ii) Cash and Cash equivalents	13,195	30,741
(iii) Other Financial Assets	2,06,143	2,06,157
(c) Current tax assets	-	691
(d) Other current assets	1,44,557	1,32,510
Total Current assets	**9,19,076**	**9,24,210**
Total Assets	**16,53,770**	**16,77,632**
EQUITY AND LIABILITIES		
EQUITY		
(a) Equity share Capital	45,67,620	45,67,620
(b) Other Equity	(2,36,20,960)	(2,25,00,634)
Total Equity	**(1,90,53,340)**	**(1,79,33,014)**
LIABILITIES		
1 Non Current Liabilities		
(a) Financial Liabilities		
(i) Long term borrowings	11,65,730	11,65,730
(b) Long Term Provisions	6,90,750	6,85,405
Non Current Liabilities	**18,56,480**	**18,51,135**
2 Current Liabilities		
(a) Financial Liabilities		
(i) Short term Borrowings	26,13,869	22,24,962
(ii) Trade Payables	55,77,966	55,92,904
(iii) Other Financial liabilites	94,95,299	86,35,761
(b) Other current liabilities	10,63,963	9,36,142
(c) Short term provisions	99,533	3,69,742
Current Liabilities	**1,88,50,630**	**1,77,59,511**
Total of Equity and Liabilties	**16,53,770**	**16,77,632**

Place : Chennai
Date : 12.02.2026

J.Ramesh Kannan
Managing Director

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(Indian Rupees in Hundreds)

UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER 2025

Particulars	For the Quarter Ended			Year to Date Figures for the Current Period (1-4-25 to 31-12-25)	Year to Date Figures for the Previous Period (1-4-24 to 31-12-24)	For the Year Ended
	31-Dec-25	30-Sep-25	31-Dec-24			31-Mar-25
(Refer Notes Below)	Reviewed	Reviewed	Reviewed	Reviewed	Reviewed	Audited
(I) Revenue from Operations	-	-	-	-	-	-
(II) Other Income	-	-	1,026	376	68,371	69,543
(III) Total income (I+II)	**-**	**-**	**1,026**	**376**	**68,371**	**69,543**
(IV). Expenses						
(a) Cost of Materials consumed	-	-	-	-	-	-
(b) Excise Duty	-	-	-	-	-	-
(c) Changes in inventories of finished goods, work-in-progress and stock- in-trade	-	-	-	-	57,991	57,991
(d) Employee benefits expense	41,226	40,690	40,061	1,22,601	1,19,436	1,02,042
(e) Finance Cost	2,82,630	2,86,759	2,78,577	8,55,171	8,23,684	13,73,580
(f)Depreciation and amortisation expense	5,552	5,449	7,024	16,391	21,092	26,460
(g)Other expenses	16,940	96,926	17,904	1,26,539	41,607	57,299
Total Expenses(IV)	**3,46,348**	**4,29,823**	**3,43,567**	**11,20,702**	**10,63,812**	**16,17,373**
(V). Profit / (Loss) before exceptional items and Tax ((III-IV)	**(3,46,348)**	**(4,29,823)**	**(3,42,541)**	**(11,20,326)**	**(9,95,441)**	**(15,47,830)**
(VI). Exceptional Items	-	-	-	-	-	-
(VII) Profit / (Loss) before tax (V-VI)	**(3,46,348)**	**(4,29,823)**	**(3,42,541)**	**(11,20,326)**	**(9,95,441)**	**(15,47,830)**
(VIII). Tax expense						
Current Tax	-	-	-	-	-	-
Deferred Tax	-	-	-	-	-	-
(IX) Net Profit / (Loss) for the period from Continuing Operation after tax (VII-VIII)	**(3,46,348)**	**(4,29,823)**	**(3,42,541)**	**(11,20,326)**	**(9,95,441)**	**(15,47,830)**
(X) Profit / (Loss) from discontinued operations before tax	**-**	**-**	**-**	**-**	**-**	**-**
(XI) Tax Expense of discontinued operations	**-**	**-**	**-**	**-**	**-**	**-**
(XII) Profit / (Loss)from discontinued operations after tax (X-XI)	**-**	**-**	**-**	**-**	**-**	**-**
(XIII). Profit / (Loss) for the period	**(3,46,348)**	**(4,29,823)**	**(3,42,541)**	**(11,20,326)**	**(9,95,441)**	**(15,47,830)**
(XIV). Other Comprehensive Income	-	-	-	-	-	(28,777)
(XV) Total Comprehensive Income for the period [(XIII-XIV)Comprising profit/(Loss) from ordinary activities after tax and Other Comprehensive Income for the period]	**(3,46,348)**	**(4,29,823)**	**(3,42,541)**	**(11,20,326)**	**(9,95,441)**	**(15,76,607)**
(XVI). Paid-up equity share capital (Face Value of Rs 10.Each)	45,67,620	45,67,620	45,67,620	45,67,620	45,67,620	45,67,620
(XVII)Reserves excluding revaluation reserves as per Balance Sheet of previous accounting year	(2,36,20,960)	(2,32,74,612)	(2,19,19,467)	(2,36,20,960)	(2,19,19,467)	(2,25,00,634)
(XVIII) Earnings Per Equity Share in Rupees (for Continuing Operation) (of Rs 10/- each) (not annualised):						
(a) Basic	(0.76)	(0.94)	(0.75)	(2.45)	(2.18)	(3.45)
(b) Diluted	(0.76)	(0.94)	(0.75)	(2.45)	(2.18)	(3.45)

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TAMILNADU TELECOMMUNICATIONS LIMITED ★ CHENNAI 600 006.

Notes to Published Results:

[Amounts in hundreds]

1) The above Financial Results (as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations) have been reviewed by the Audit Committee of the Board and approved by the Board of Directors at meeting held on 12th February 2026. The statutory auditors have reviewed the financial results for the quarter and nine months ended December 2025 as required under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015.

2) The Financial statement as on 31.12.2025 are prepared in compliance with the Indian Accounting Standard (Ind As).

3) The accumulated losses of the Company, Rs.2,46,99,071/- as of 31st December 2025 had exceeded the net worth of the Company. The net worth of the Company as on 31st December 2025 is negative at Rs.1,90,53,340/-

4) The accumulated losses of the company had exceeded its net worth during 2011-12. The Erstwhile BIFR has already approved a Sanctioned Scheme for the Company during 2010-11 and the Company is under re-habilitation period and is being monitored by it through the Monitoring Agency. Lack of executable orders and dull phase of Optical Fiber Cable (OFC) market from 2010-11 onwards is the main reason for such performance since then. The requirement of OFC in the country is huge; however, the delay is due to various procedural issues in execution of big projects by Govt. clients. As such the company is hopeful of improving its order book position. Considering this and anticipating financial support from its Holding Company TCIL, Govt of India's Department of Telecommunications etc, the accounts have been prepared on "Going Concern basis" for the present.

5) Same accounting policies as that of last financial year are followed in the current year.

6) Deferred tax: During the year the Company has not accounted / taken the credit / charge for the deferred tax assets / liabilities. The excess of timing difference over the deferred tax liability has been ignored for want of reasonable certainty of the company making taxable income in the near future. Similarly, for the same reason, certain other provisions made in the earlier years have been ignored for creation of deferred tax asset. The accumulated losses and carried forward depreciation under the tax laws have been ignored for creating the deferred tax asset considering that there is no reasonable certainty of the company making taxable income in the future .

7) In view of the commitment by the company to pay Telecommunications Consultants India Limited (the holding company) on demand basis, the company has taken a conservative approach to reflect the amount due of Rs.1,82,66,448/- at book value and not at fair value. Further since the aforesaid financial liabilities are current in nature there would only be an immaterial finance cost/income involved, on account of restatement of the balances to fair value.

8) The balances of debtors, creditors, advances and deposits payables/recoverables (other than Telecommunications Consultants India Limited (TCIL) as on 31st December 2025 are subject to confirmation.

9) No provision is made for one long pending debtor amounting to Rs. 3,39,505/- in view of the arbitration proceeding completed against the Purchaser for which Award is received in favour of the Company but has been challenged by the Purchaser in the Court. The Court has remitted back to the Arbitrator for issuing speaking orders which has also been awarded in favour of the Company. The Purchaser has again appealed in the Court.

10) No provision is made for Rs. 13,397/- due from RailTel which was under Arbitration. The Arbitration case was appealed against the award in Delhi High Court which was disposed by Delhi High Court on 27.10.2021.

11) Depreciation has been provided as per the requirement of Part C of Schedule II to the Companies Act, 2013.

12)On 16.08.2021, theft took place in the Electrical Substation of the company's factory located at Maraimalainagar, Chengalpattu District. Bus bars and accessories were stolen from two transformers, HT & LT panels and the electrical substation unit is in a damaged condition. A complaint has been filed in the local police station against which an FIR copy is also received. The company has also submitted for insurance claim with the Insurance company and it is in process. The valuation for the insurance claim was done by a professional Valuer, who has given an estimated valuation of Rs.48,970 for the assets that were stolen. The same has been claimed for insurance. MV panel and transformer work has been completed and power has been restored on 12th April-2024. Subsequently surveyor from the New India Assurance visited the factory and inspection was conducted. After their assessment, the insurance company rejected the claim on the silent risk basis.

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13) Contingent Liabilities

a) Commercial Tax Department had demanded a sum of Rs.1,86,088/- as Additional Sales Tax in respect of Financial Year 2000-2001 and 2001-2002 (up to November 2001). The company has obtained a Stay from Madras High Court against the collection of above demand by depositing a sum of Rs. 75,000 with Commercial Tax Department as directed by the High Court while granting the stay. As the demand is disputed, the same is not provided for in the accounts. The case came up for hearing during November, 2011 and directions were issued to post the case along with the writ appeal before the Bench in another similar case where the judgment is in favour of the assessee. The writ petitions were heard by High Court, Madras, on 02-09-2015 and on 09-09-2015. On hearing the argument single Judge of High court Madras reserved the judgement. The case was finally listed on 02.07.2025. The Hon'ble Madras High Court quashed the Assessment Orders and writ petitions have been allowed. Order has been issued.

b) The Sales Tax department has demanded a sum of Rs. 22,950/- during the financial year 2006-07 for non-submission of "C" Forms from BSNL / MTNL pertaining to AY 2001-02, 2002-03 and 2003-04. The Government has exempted "C" forms in respect of inter-state sales to BSNL / MTNL. The company has represented to the Department and also referred the matter to BSNL / MTNL. Next hearing date is not yet fixed.

c) The Customs Authority has demanded an amount of Rs. 102,067/- towards difference in classification of Optical Fibre during the year 2006-07. However, the order of the Commissioner of Customs has come in favour of the Company during the year 2009-10 dropping the proceedings. Department has gone for appeal against the order. The company has filed the Counter. The Tribunal vide its Final Order dated 19/12/2017 remanded the matter back to the Commissioner for fresh decision after the outcome of the case pending in Supreme Court on the issue of jurisdiction of DRI to issue the notice. As such, the issue has to be argued and decided afresh.

d) Total penalty amounting to Rs. 47,766/- is levied by the BSE and NSE stock exchanges pursuant to non-compliance with SEBI(Listing Obligations & Disclosure Requirements) during the year 2018-19 and Rs.38,373/- during the year 2019-20. The Company has made written representation to the Stock exchanges for waiver of this penalties.

14) Previous period's amounts are regrouped and rearranged to conform to the current period's classification.

15) The financial results have been reviewed by the Statutory Auditors as required under Regulation 33 of SEBI(Listing Obligations and Disclosure Requirements) Regulations, 2015 and adverse conclusion has been given in their limited review report on the financial results for the quarter and three months ended December 31, 2025 in respect of the following matters:

a) The Company's financial statements have been prepared using the going concern assumption of accounting. However, the Company's accumulated losses of Rs.2,46,99,071/- has eroded the Net Worth of the Company, indicating the existence of material uncertainty that may cast a doubt about the Company's ability to continue as a Going Concern. The Company has not operated its factory since August 2017.

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As per Standard on Auditing (SA) 570, "If the financial statements have been prepared using the going concern basis of accounting but, in the auditor's judgment, management's use of the going concern basis of accounting in the financial statements is inappropriate, the requirement in paragraph 21 for the auditor to express an adverse opinion applies regardless of whether or not the financial statements include disclosure of the inappropriateness of management's use of the going concern basis of accounting."
Hence, considering the cumulative effect of the factors detailed in the above paragraph in the revival of the company, the auditors have concluded that the Going Concern assumption of the management in preparation of financial statements is inappropriate.

b) The Company has not recognized the following financial liability/asset at fair value in terms of Ind AS 109 and impact of the same on the financial Statements is not ascertainable.

i. Amount due to Fujikura Ltd amounting to Rs.2,14,428/- and
ii.Trade receivables (considered good) amounting to Rs.4,68,779/-
iii. Unsecured Trade Payables amounting to Rs.3,52,112/-

16) The Auditors have drawn attention to the following matters in their limited review report for the year ended 31st December 2025.
a) Note No. 8 of the notes to Statement of Unaudited financial results and Statement of assets and liabilities which states the reason for non-recognition of amounts due to the holding Company viz., Telecommunications Consultants India Limited amounting to Rs.1,81,36,255/- at Fair Value in accordance with IndAS 109.

b) The balances carried in the debtors, creditors, advances & deposits payable / recoverable are subject to confirmation from all parties (other than Telecommunications Consultants India Limited).

c) The company has not carried out actuarial valuation as of 31st December 2025, relating to Gratuity and leave encashment benefits in terms of Ind AS 19. Expense relating to gratuity has been created based on the expenditure charged to P&L in the audited financial statments for the year ended 31.03.2025, on pro rata basis for the period.

d) The Company has not received information from vendors regarding their status under the Micro, Small and Medium Enterprises Development Act, 2006. Hence the disclosure relating to amounts unpaid as at the quarter end together with interest paid / payable under this Act could not be ascertained.

17) Revival of TTL

(a) Request for Proposal (RFP) (No. TTL/RFP/22-23/CHENNAI/02 dated 15.03.2023) was published on 16.03.2023 in the websites of TCIL (www.tcil.net.in) and TTL(www.ttlofc.in) for grant of lease of manufacturing facilities and premises of TTL Factory at Maraimalainagar, near Chennai, Tamilnadu. It was also advertised in the leading newspapers All India English edition and Chennai Tamil edition. Single quote was received for Grant of Lease of the Manufacturing Facilities and Premises of TTL located in Maraimalai Nagar, near Chennai, Tamilnadu, on lease cum revenue sharing model basis. The bid has been accepted. With the approval from competent authority Letter of Award has been issued to the party on 24.05.2023. Electricity connection has been restored on 12.04.2024. After signing of Lease cum revenue sharing agreement, TIDCO vide its letter Dt. 10.10.2023 informed TTL to refrain from proceeding further with the proposal of leasing and not to execute / register the lease. The Lessee did not take over the factory. The lease has been cancelled. Company is exploring other possible avenues to generate revenue.

(b) Diversification of business is being explored to sustain in the competitive cable industry.

(c) Business partners are being explored / contacted for fresh investment in the company for revival of the factory and in the new areas of business.

(d) Promoter TCIL has initiated the proposal of sale of entire stake of TCIL in TTL through DIPAM as per the revised procedure for strategic disinvestment in CPSEs. DIPAM has given the In-principal approval and the same has been communicated to Department of Telecom, Ministry of Communication. Tenders for Transaction Adviser and Legal adviser were floated by TCIL and were uploaded in websites of TCIL & TTL in April-25. This strategic disinvestment will pave the way for revival of the company by the prospective buyers.

J. Ramesh Kannan

(J.Ramesh Kannan)
Managing Director & CFO
DIN No. 09292181

Place : Chennai
Date : 12.02.2026

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STATEMENT OF CASH FLOW

(Indian Rupees in Hundreds)

Description	For the period ended 31st Dec 2025	For the year ended 31st March 2025 audited
Cash Flow from Operating Activities:		
Net Profit / (Loss) before tax	(11,20,326)	(15,47,830)
Adjustments for		
Add:		
- Depreciation	16,391	26,460
- Interest & Finance Charges	8,55,171	13,73,580
- Provision for Gratuity & Leave Encashment as per Actuarial Report	11,137	63,162
- Provision for slow moving stock reversed	-	3,279
- Provision for Bad and doubtful debts	-	-
- Exchange Rate Fluctuations - Loss / (Gain)	7,300	3,460
	(2,30,328)	**(77,887)**
Less:		
- Exceptional item	-	-
- Profit from sale of fixed asset	-	4,006
- Interest/Dividend Received	376	344
Operating Profit before Working Capital changes	**(2,30,704)**	**(82,237)**
Changes in assets and liabilities:		
- Trade Receivables	(1,071)	(508)
- Other financial assets and current assets	(12,034)	(46,120)
- Other Non - current assets	2,338	463
- Trade Payables	(14,938)	6,593
- Other financial liabilities, other liabilities, borrowings and provisions	(1,43,812)	(25,111)
Cash generated from Operations	**(4,00,221)**	**(1,46,920)**
Income Tax	(691)	(81)
Cash Flow after tax before exceptional items	**(3,99,529)**	**(1,46,839)**
Net Cash used in Operating Activities- A	**(4,06,830)**	**(1,50,300)**
Cash Flow from Investing Activities:		
Purchase of Non-Current Assets	-	(27,932)
Capital Work in Progress	-	22,422
Sale of Fixed assets	-	4,006
Proceeds from Margin Money Deposit	-	-
Investment in Fixed deposits	-	10,000
Interest/Dividend Received	376	344
Net Cash from Investment Activities -B	**376**	**8,839**
Cash Flow from Financing Activities:		
Borrowings during the year	3,88,907	1,39,052
Net Cash from Financing Activities-C	**3,88,907**	**1,39,052**

SUNDARAM & SRINIVASAN ★ CHARTERED ACCOUNTANTS ★ New No:4, Old No:23, CPR Road, Chennai 600 018.

TAMILNADU TELECOMMUNICATIONS LIMITED ★ CHENNAI 600 006.

TAMILNADU TELECOMMUNICATIONS LIMITED

No.16,I st Floor, Aziz Mulk, 3rd Street, Thousand Lights, Chennai 600 006

CIN:L32201TN1988PLC015705, Tel: 044 28292653, Email:ttlcosec@gmail.com, Website: www.ttlofc.in

STATEMENT OF CASH FLOW

(Indian Rupees in Hundreds)

Description	For the period ended 31st Dec 2025	For the year ended 31st March 2025 audited
Net (decrease)/Increase in Cash Equivalents (A+B+C)	**(17,547)**	**(2,408)**
Cash & Cash Equivalents at the beginning of the Year	30,742	33,150
Cash & Cash Equivalents at the end of period/year	**13,195**	**30,742**

Notes:

1. Cash and cash equivalents represents cash in hand and cash with scheduled
2. Figures for the previous year have been re-grouped wherever necessary.

Accounting Policy:

The above Statement of Cash Flows has been prepared under the "Indirect Method" as set out in the Indian Accounting Standard - 7 on Statement of Cash Flows . The cash flows from operating, financing and investing activities of the Company are segregated based on the available information. Cash and Cash Equivalents comprises of cash on hand and demand deposits with banks. Cash equivalents are short-term balances (with an original maturity of three months or less from the date of acquisition), highly liquid investments that are readily convertible into known amounts of cash and which are subject to an insignificant risk of changes in value.

As per our report of even date attached

Sundaram & Srinivasan
Chartered Accountants
Firm Regn No. 004207S

Partner : P Menakshi Sundaram
Membership No. 217914

J. Ramesh Kannan
Managing Director & CFO

D.Porpathasekaran
Chairman

Place : CHENNAI
Date : 12.02.2026

SUNDARAM & SRINIVASAN CHARTERED ACCOUNTANTS New No:4, Old No:23, CPR Road, Chennai 600 018.

TAMILNADU TELECOMMUNICATIONS LIMITED CHENNAI 600 006.

Swapnil Gupta
Company Secretary

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STATEMENT OF CHANGES IN EQUITY

A. Equity Share Capital

(Indian Rupees in Hundreds)

Balance as at April 1, 2024	Changes in Equity Share Capital during the Year 2024-25	Balance as at Mar 31, 2025	Balance as at April 1, 2025	Changes in Equity Share Capital during the Year 2025-26	Balance as at December 31,2025
45,67,620	-	45,67,620	45,67,620	-	45,67,620

B.Other Equity

(Indian Rupees in Hundreds)

Particulars	Reserves and surplus			OCI	Total
	Securities Premium Reserve	Capital Restructuring Reserve	Statement of Profit & Loss	Other Comprehensive Income (Gratuity)	
Financial Year - 2025-26					
Balance as at April 1, 2025 (A)	98,400	9,79,711	(2,35,32,923)	(45,822)	(2,25,00,634)
Profit/(Loss) for the year	-	-	(11,20,326)	-	(11,20,326)
Add: Transferred to Other comprehensive income of earlier years	-	-	-	-	-
Add: Other Comprehensive income	-	-	-	-	-
Total comprehensive income for the period/year 2025-26 (B)	-	-	(11,20,326)	-	(11,20,326)
Balance as at December 31, 2025 (A)+(B)	98,400	9,79,711	(2,46,53,249)	(45,822)	(2,36,20,960)
Financial Year - 2024-25					
Balance as at April 1, 2024 (A)	98,400	9,79,711	(2,19,85,093)	(17,044)	(2,09,24,026)
Profit/(Loss) for the year	-	-	(15,47,830)	-	(15,47,830)
Add: Transferred to Other comprehensive income of earlier years	-	-	-	-	-
Add: Other Comprehensive income	-	-	-	(28,777)	(28,777)
Total comprehensive income for the year 2024-25 (B)	-	-	(15,47,830)	-	(15,76,607)
Balance as at Mar 31, 2025 (A)+(B)	98,400	9,79,711	(2,35,32,923)	(45,822)	(2,25,00,634)

As per our report of even date attached
Sundaram & Srinivasan
Chartered Accountants
Firm Regn No. 004207S

Partner : P Menakshi Sundaram
Membership No. 217914

SUNDARAM & SRINIVASAN ★ CHARTERED ACCOUNTANTS ★ New No:4, Old No:23, CPR Road, Chennai 600 018.

Place : CHENNAI
Date : 12.02.2026

For and on behalf of Board of Directors

J. Ramesh Kannan
Managing Director & CFO

D.Porpathasekaran
Chairman

TAMILNADU TELECOMMUNICATIONS LIMITED ★ CHENNAI 600 006.

Swapnil Gupta
Company Secretary

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STATEMENT OF CASH FLOW

(Indian Rupees in Hundreds)

Description	For the period ended 31st Dec 2025	For the year ended 31st March 2025 audited
Cash Flow from Operating Activities:		
Net Profit / (Loss) before tax	(11,20,326)	(15,47,830)
Adjustments for		
Add:		
- Depreciation	16,391	26,460
- Interest & Finance Charges	8,55,171	13,73,580
- Provision for Gratuity & Leave Encashment as per Actuarial Report	11,137	63,162
- Provision for slow moving stock reversed	-	3,279
- Provision for Bad and doubtful debts	-	-
- Exchange Rate Fluctuations - Loss / (Gain)	7,300	3,460
	(2,30,328)	**(77,887)**
Less:		
- Exceptional item	-	-
- Profit from sale of fixed asset	-	4,006
- Interest/Dividend Received	376	344
Operating Profit before Working Capital changes	**(2,30,704)**	**(82,237)**
Changes in assets and liabilities:		
- Trade Receivables	(1,071)	(508)
- Other financial assets and current assets	(12,034)	(46,120)
- Other Non - current assets	2,338	463
- Trade Payables	(14,938)	6,593
- Other financial liabilities, other liabilities, borrowings and provisions	(1,43,812)	(25,111)
Cash generated from Operations	**(4,00,221)**	**(1,46,920)**
Income Tax	(691)	(81)
Cash Flow after tax before exceptional items	**(3,99,529)**	**(1,46,839)**
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Net Cash from Financing Activities-C	**3,88,907**	**1,39,052**

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Place : Chennai
Date : 12.02.2026

(J.Ramesh Kannan)
Managing Director & CFO
DIN No. 09292181