

Date: 30th May, 2025

To,
National Stock Exchange of India Limited
"Exchange Plaza", C-1, Block G,
Bandra-Kurla Complex,
Bandra (East),
Mumbai – 400 051

Dear Sir / Madam,

Sub: Outcome of Board Meeting held today i.e., 30th May, 2025

Ref: Symbol: Trom / Series: SM

Pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby inform you that the Board of Directors of the Company, in their meeting held today i.e., 30th May, 2025 at the Registered Office of the Company situated at 4th Floor, 421, Pramukh Tangent, Nr. Sargasan Cross Road, Gandhinagar – 382 421 which commenced at 02:00 P.M. and concluded at 06:15 P.M., inter alia; considered and approved

1. Audited Financial Results for the Half and Year ended on 31th March, 2025 along with Auditor's Report.
2. Appointment of M/s. Gaurav Bachani & Associates, Practising Company Secretaries, Ahmedabad (FRN: S2020GJ718800) as Secretarial Auditor of the Company for the Financial Year 2024-25.
3. Appointment of M/s. Ramani & Vasoya, (FRN: 135828W), Ahmedabad as Internal Auditor for Financial Year 2025-26.

Kindly take the same on your record and oblige us.

Thanking You

For, Trom Industries Limited

Jignesh Bharatbhai Patel
Managing Director
DIN: 07093538

TROM INDUSTRIES LIMITED

 **CORPORATE OFFICE:**
421, 4TH FLOOR, PRAMUKH TANGENT, SARGASAN,
CROSS ROAD, GANDHINAGAR – 382421, GUJARAT,

 **FACTORY ADDRESS:**
B-53/A, G.I.D.C ELECTRONIC ESTATE, SECTOR-25,
GANDHINAGAR – 382024, GUJARAT, INDIA
CIN NO: L29309GJ2019PLC109376

 079 232 88187, +91 90999 09151
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 www.tromindustries.com

TROM INDUSTRIES LIMITED
CIN: L29309GJ2019PLC109376
4th Floor, 421, Pramukh Tangent, Nr. Sargasan Cross Road, Gandhinagar-382421
Website- <https://tromindustries.com>; Email: account@tromsolar.com
Statement of Profit and Loss for the Year Ended 31st March, 2025

(AMOUNT IN LAKHS)

PARTICULARS		HALF YEAR ENDED			YEAR ENDED	
		31/03/2025 AUDITED	30/09/2024 UN AUDITED	31/03/2024 AUDITED	31/03/2025 AUDITED	31/03/2024 AUDITED
I	Revenue From Operations	4,708.33	4,623.78	3,107.53	9,332.11	5,434.88
II	Other Income	53.11	5.57	19.64	58.68	19.79
III	Total Income	4,761.44	4,629.35	3,127.17	9,390.79	5,454.67
	Expenses					
	a) Cost of Materials Consumed	-	-	-	-	-
	b) Purchase of Stock-in-Trade	3,869.43	4,729.49	2,720.81	8,598.92	4,771.29
	c) Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	-1.52	-1,081.73	-558.69	-1,083.25	-910.22
IV	d) Employee Benefits Expenses	123.42	221.35	279.04	344.77	534.86
	e) Finance Cost	73.56	45.35	41.60	118.91	76.43
	f) Depreciation and Amortisation Expenses	4.34	3.52	3.58	7.86	7.48
	g) Other expenses	629.62	160.09	144.32	789.71	214.24
	Total Expenses	4,698.85	4,078.07	2,630.66	8,776.92	4,694.08
V	Profit Before Exceptional and Extraordinary Items and Tax (III-IV)	62.59	551.28	496.51	613.87	760.59
VI	Exceptional Items	-	-	-	-	-
VII	Profit Before Extraordinary Items and Tax (V-VI)	62.59	551.28	496.51	613.87	760.59
VIII	Extraordinary Items	-	-	-	-	-
IX	Profit Before Tax (VII-VIII)	62.59	551.28	496.51	613.87	760.59
X	Tax Expense	14.63	138.08	125.46	152.71	191.61
	(1) Current Tax	15.20	147.16	127.85	162.36	195.98
	(2) Deferred Tax	-0.57	-9.08	-2.39	-9.65	-4.37
	(3) Tax Expense of Earlier Years	-	-	-	-	-
XI	Profit/ (Loss) for the Period from Continuing Operations (IX-X)	47.97	413.20	371.05	461.17	568.98
XII	Profit/ (Loss) from Discontinuing Operations	-	-	-	-	-
XIII	Tax Expense of Discontinuing Operations	-	-	-	-	-
XIV	Profit/ (Loss) from Discontinuing Operations After Tax (XII-XIII)	-	-	-	-	-
XV	Profit/ (Loss) for the Period (XI+XIV)	47.97	413.20	371.05	461.17	568.98
XVI	Earnings per share:					
	(a) Basic	0.52	5.60	5.75	5.57	8.82
	(b) Diluted	0.52	5.60	5.75	5.57	8.82
XVII	Paid-Up Equity Share Capital					
	Total No. of Shares (Weighted Average)	919.49	919.49	645.27	919.49	645.27
	Face Value Per Share	10.00	10.00	10.00	10.00	10.00

Notes:

- The above financial results which are published in accordance with Regulations 33 of SEBI (Listing Obligation & Disclosure Requirements), 2015 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meeting held on 30th May, 2025.
- The Financial results have been prepared in accordance with the Accounting Standards ("AS") as prescribed under Section 133 of the Companies Act, 2013 read with Rule 7 of Companies (Account) Rules 2014 by the Ministry of Corporate Affairs and amendments thereof
- As per Ministry of Corporate Affairs Notification dated February 16, 2015, Companies whose securities are listed on SME Exchange as referred to in Chapter XB of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2009 [ICDR, 2009] are exempted from the compulsory requirement of adoption of Ind AS.
- The Company has a single reportable business segment. Hence, no separate information for segment wise disclosure is given in accordance with the requirements of Accounting Standard (AS) 17 - "Segment Reporting"
- There are no investor complaints received/pending as on 30th May, 2025.
- Earning Per share : Earning Per share is calculated on the weighted average of the share capital received by the company.
- Figures of half year ended 31st March, 2025 and 31st March, 2024 represent the difference between the audited figures in respect of full financial year and the published unaudited figures of six months ended 30th September, 2024.
- Previous year/s/ period figures have been regrouped/ reclassified/ restated, wherever necessary to confirm to classification of current.
- The Company has issued 27,27,600 Equity shares of Rs.10/- each at a premium of Rs.105/- each by way of Initial Public Offer ("IPO") and got listed on Emerge Platform of National Stock Exchange of India Limited on 1st August, 2024.

FOR, TROM INDUSTRIES LIMITED

JIGNESH PATEL
MANAGING DIRECTOR
DIN: 07093538
DATE: MAY 30, 2025
PLACE: GANDHINAGAR

TROM INDUSTRIES LIMITED CIN: L29309GJ2019PLC109376 4th Floor, 421, Pramukh Tangent, Nr. Sargasan Cross Road, Gandhinagar-382421 Website- https://tromindustries.com; Email: account@tromsolar.com Balance Sheet as at 31st March, 2025			
(AMOUNT IN LAKHS)			
PARTICULARS		AS AT 31ST MARCH, 2025	AS AT 31ST MARCH, 2024
I.	EQUITY AND LIABILITIES		
1	Shareholder's Funds		
	(a) Share Capital	919.49	646.73
	(b) Reserves and Surplus	3,755.14	575.93
	(c) Money Received against Share Warrants	-	-
		4,674.63	1,222.66
2	Share Application Money Pending Allotment	-	-
3	Non-Current Liabilities		
	(a) Long-Term Borrowings	-	357.36
	(b) Deferred Tax Liabilities (Net)	-	-
	(c) Other Long-Term Liabilities	-	-
	(b) Long-Term Provisions	21.44	-
		21.44	357.36
4	Current Liabilities		
	(a) Short-Term Borrowings	1,470.54	216.35
	(b) Trade Payables	1,069.15	746.36
	(A) total outstanding dues of micro enterprises and small enterprises; and	610.57	251.31
	(B) total outstanding dues of creditors other than micro enterprises and small enterprises	458.58	495.05
	(c) Other Current Liabilites	779.52	170.46
	(d) Short-Term Provisions	166.19	206.77
		3,485.39	1,339.94
TOTAL		8,181.46	2,919.96
II.	ASSETS		
1	Non-Current Assets		
	(a) Property, Plant & Equipment and Intangible Assets	19.77	17.91
	(i) Property, Plant & Equipment	19.77	17.91
	(ii) Intangible Assets	-	-
	(iii) Capital Work-in-Progress	-	-
	(iv) Intangible Assets under Development	-	-
	(b) Non-Current Investments	-	-
	(c) Deferred Tax Assets (Net)	17.64	7.99
	(d) Long-Term Loans and Advances	-	-
	(e) Other Non-Current Assets	-	-
		37.41	25.90
2	Current Assets		
	(a) Current Investments	-	-
	(b) Inventories	2,274.57	1,191.32
	(c) Trade Receivables	2,530.67	1,234.30
	(d) Cash and Cash Equivalents	1,688.16	47.24
	(e) Short-Term Loans and Advances	619.82	263.99
	(f) Other Current Assets	1,030.83	157.22
		8,144.05	2,894.06
TOTAL		8,181.46	2,919.96
FOR, TROM INDUSTRIES LIMITED JIGNESH PATEL MANAGING DIRECTOR DIN: 07093538 DATE: MAY 30, 2025 PLACE: GANDHINAGAR			

TROM INDUSTRIES LIMITED**CIN: L29309GJ2019PLC109376****4th Floor, 421, Pramukh Tangent, Nr. Sargasan Cross Road, Gandhinagar-382421****Website- <https://tromindustries.com>; Email: account@tromsolar.com****Cash Flow Statement for the year ended 31st March, 2025****(AMOUNT IN LAKHS)**

PARTICULARS	AS AT 31ST MARCH, 2025	AS AT 31ST MARCH, 2024
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit/ (Loss) before tax	613.87	760.59
Adjustments for:		
Depreciation	7.86	7.48
Finance Cost	118.91	76.43
Interest Income/ Dividend Income	-57.83	-11.60
Operating profit before working capital changes	682.81	832.89
Movements in working capital :		
(Increase)/Decrease in Inventories	-1,083.25	-910.21
(Increase)/Decrease in Trade Receivables	-1,296.37	-37.48
(Increase)/Decrease in Other Current Assets	-873.61	-12.29
Increase/(Decrease) in Trade Payables	322.79	-340.10
Increase/(Decrease) in Other Current Liabilities	609.06	-138.76
Increase/(Decrease) in Long Term Provisions	21.44	-
Increase/(Decrease) in Short Term Provisions	-40.58	10.16
Cash generated from operations	-1,657.72	-595.80
Adjustment on Account of Income Tax Expense	-162.36	-10.87
Net cash from operating activities (A)	-1,820.08	-606.67
B. CASH FLOW FROM INVESTING ACTIVITIES		
Increase/(Decrease) in Short-Term Loans & Advances	-355.84	197.76
Interest Income	57.83	11.60
Sale/(Purchase) of Fixed Assets	-9.72	-2.62
Net cash from investing activities (B)	-307.72	206.74
C. CASH FLOW FROM FINANCING ACTIVITIES		
Interest/ Other Expenses Paid on Borrowings	-118.91	-76.43
Proceeds/ (Repayment) of Long-Term Borrowings	-357.36	42.80
Increase/ (Decrease) in Short-Term Borrowings	1,254.19	38.09
Increase/ (Decrease) in Capital	272.76	399.98
Increase/ (Decrease) in Reserves	-	-
Increase/ (Decrease) in Security Premium	2,718.04	-
Net cash from financing activities (C)	3,768.72	404.44
Net increase in cash and cash equivalents (A+B+C)	1,640.92	4.51
Cash and cash equivalents at the beginning of the year	47.24	42.72
Cash and cash equivalents at the end of the year	1,688.16	47.24

FOR, TROM INDUSTRIES LIMITED**JIGNESH PATEL
MANAGING DIRECTOR
DIN: 07093538
DATE: MAY 30, 2025
PLACE: GANDHINAGAR**



MILIND NYATI & COMPANY

CHARTERED ACCOUNTANTS

Independent Auditor's Report on Audit of half yearly and yearly Standalone Financial Results of the Company pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.

To
The Board of Directors of
TROM INDUSTRIES LIMITED

Report on the audit of the Standalone Financial Results

We have audited the accompanying statement of Standalone Financial Results of **TROM INDUSTRIES LIMITED** (the "Company") for the half year and year ended March 31, 2025 (the "Statement"), attached herewith, 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")

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 applicable accounting standards and other accounting principles generally accepted in India, of the standalone net profit after tax and other financial information of the Company for the half year and year ended March 31, 2025.

Basis for Opinion

We conducted our audit of the statement in accordance with the Standards on Auditing ("SAs") specified under Section 143(10) of the Companies Act, 2013 ("the Act"). The responsibilities under those Standards are further described in Auditor's Responsibilities for the Audit of the Standalone Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered



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B.O. - A-803, West Park, B/H Alpha One Mall, Vatrapur, Ahmedabad-380015

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Mob. : 8005906364

Accountants of India ("the ICAI") together with the ethical requirements that are relevant to our audit of the Standalone Financial Results for the half year and year ended March 31, 2025 under the provisions of the Act and the Rules 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 obtained by us is sufficient and appropriate to provide a basis for our audit opinion.

Management's Responsibility for the financial results

The Statement, which includes the Standalone Financial Results, is the responsibility of the Company's Board of Directors and has been approved by them for issuance. The Statement has been compiled from the related audited standalone financial statements for the six months and year ended March 31, 2025. This responsibility includes the preparation and presentation of the Standalone Financial Results for the half year and year ended March 31, 2025 that give a true and fair view of the net profit and other financial information in accordance with the applicable accounting standards prescribed under Section 133 of the Companies Act, 2013, issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the LODR Regulations.

This responsibility also includes maintaining adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities. It involves the selection and application of appropriate accounting policies, making judgments and estimates that are reasonable and prudent, and the design, implementation, and maintenance of adequate internal financial controls that operate effectively to ensure the accuracy and completeness of the accounting records. This is relevant to the preparation and presentation of the Statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

The Board of Directors is also responsible for overseeing the financial reporting process of the Company.

Auditor's Responsibilities for the Audit of the Standalone Financial Results for the half year and year ended March 31, 2025

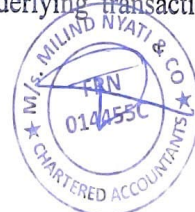
Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report



that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Standalone Financial Results.

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

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.



- Obtain sufficient appropriate audit evidence regarding the Statement of the Company to express an opinion on the Statement.

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

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant 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 regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards

Other Matter

The statement includes the financial results for the half year ended March 31, 2025, being the balancing figures between the audited figures in respect of full financial year ended March 31, 2025 and the published unaudited year to date figures up to the first half year of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations. Our opinion is not modified in respect of the above matter.

For, MILIND NIYATI & CO.

Chartered Accountants

Firm Registration Number: 014455C



CA TUSHAR AGARWAL

Partner

Membership Number.: 455718



UDIN: 25455718BMRK0X6175

Date: 30.05.2025

Place: Ahmedabad



Date: 30th May, 2025

To,
National Stock Exchange of India Limited
“Exchange Plaza”, C-1, Block G,
Bandra-Kurla Complex,
Bandra (East),
Mumbai – 400 051

Dear Sir / Madam,

Sub: Declaration in respect of Unmodified Opinion on Standalone Audited Financial Results for the Financial Year ended on 31st March, 2025

Ref: Symbol: TROM / Series: SM

We hereby declared that the Statutory Auditor of the Company, M/s. Milind Niyati & Co., Chartered Accountants, Jamnagar, has issued Standalone Audit Report with Unmodified Opinion on Standalone Audited Financial Result for the Half and Year ended as on 31st March, 2025.

The declaration is given in compliance to second proviso of Reg. 33(3)(d) of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, as amended by the SEBI (Listing Obligations and Disclosure Requirements) (Amendment), Regulations 2016, vide notification no. SEBI/LAD-NRO/GN/2016-17/001, dated 25th May, 2016.

Kindly take the same on your record and oblige us.

Thanking You

For, Trom Industries Limited

Jignesh Bharatbhai Patel
Managing Director
DIN: 07093538

TROM INDUSTRIES LIMITED

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CROSS ROAD, GANDHINAGAR – 382421, GUJARAT,

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