

October 28, 2025

National Stock Exchange "Exchange Plaza", C-1, Block G, Bandra- Kurla Complex, Bandra (E), Mumbai – 400 051.	BSE Limited 27th Floor, Phiroze Jeejeebhoy Towers, Dalal Street, Fort, Mumbai - 400 001.
Scrip Symbol : TTKPRESTIG	Scrip Code : 517506

Dear Sir,

**Sub: Outcome of the Board Meeting – October 28, 2025**

This has reference to our letter dated September 25, 2025, regarding intimation of the Board Meeting. The Board, at their meeting held on October 28, 2025, transacted the following item of business:

**Financial Results for the Second Quarter and Half Year Ended September 30, 2025:**

Kindly find enclosed a statement of Un-audited Financial Results for the second quarter and half year ended September 30, 2025, approved by the Board of Directors for your records along with the Limited Review Report of the Statutory Auditors – M/s. PKF Sridhar & Santhanam LLP. The same is being published in the Press as per statutory requirements.

The meeting commenced at 10:30 A.M and concluded at 12:20 P.M.

These are also being made available on the website of the Company at [www.ttkprestige.com](http://www.ttkprestige.com)

Kindly take the above information on record.

Thanking you,

Yours faithfully,

For TTK Prestige Limited,

Manjula K V  
Company Secretary & Compliance Officer



**Statement of Un-audited Financial Results for the Quarter / Half Year Ended 30th September 2025**


Sl.No.	PARTICULARS	STANDALONE						CONSOLIDATED					
		Quarter Ended			Half Year ended			Quarter Ended			Half Year ended		
		30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025	30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
I	Revenue from operations	786.64	574.77	708.52	1361.41	1259.77	2530.32	833.70	609.30	750.06	1443.00	1337.99	2714.78
II	Other Income	15.53	17.34	19.71	32.87	40.99	75.16	15.33	17.38	19.78	32.71	41.09	74.72
III	<b>Total Income</b>	<b>802.17</b>	<b>592.11</b>	<b>728.23</b>	<b>1394.28</b>	<b>1300.76</b>	<b>2605.48</b>	<b>849.03</b>	<b>626.68</b>	<b>769.84</b>	<b>1475.71</b>	<b>1379.08</b>	<b>2789.50</b>
IV	<b>Expenses</b>												
	a) Cost of Materials consumed	169.20	144.49	157.69	313.69	290.50	507.85	169.20	148.26	161.02	313.69	296.85	523.72
	b) Purchase of stock-in-Trade	323.12	200.52	292.17	523.64	481.42	983.30	359.89	214.38	311.29	578.04	519.23	1060.93
	c) Changes in Inventories of Finished Goods, Work in Progress and Stock-in-Trade	(38.04)	(22.42)	(31.28)	(60.46)	(40.77)	(22.37)	(49.63)	(22.05)	(31.16)	(71.68)	(41.81)	(10.01)
	d) Employee benefits expense	67.92	66.19	67.66	134.11	129.72	248.51	79.87	77.53	79.00	157.40	151.02	289.67
	e) Finance Costs	2.50	2.50	2.56	5.00	5.18	10.27	4.18	3.89	4.54	8.07	8.07	15.68
	f) Depreciation and amortisation expense	17.60	17.00	15.77	34.60	31.49	64.37	19.18	18.61	17.33	37.79	34.53	70.71
	g) Other expenses	165.65	136.62	146.60	302.27	263.48	549.18	177.87	150.82	157.42	328.69	285.76	592.80
	<b>Total Expenses</b>	<b>707.95</b>	<b>544.90</b>	<b>651.17</b>	<b>1252.85</b>	<b>1161.02</b>	<b>2341.11</b>	<b>760.56</b>	<b>591.44</b>	<b>699.44</b>	<b>1352.00</b>	<b>1253.65</b>	<b>2543.50</b>
V	<b>Profit / (Loss) before tax &amp; exceptional items</b>	<b>94.22</b>	<b>47.21</b>	<b>77.06</b>	<b>141.43</b>	<b>139.74</b>	<b>264.37</b>	<b>88.47</b>	<b>35.24</b>	<b>70.40</b>	<b>123.71</b>	<b>125.43</b>	<b>246.00</b>
VI	Exceptional Items	-	-	-	-	-	(32.26)	-	-	-	-	-	(71.42)
VII	<b>Profit / (Loss) before tax</b>	<b>94.22</b>	<b>47.21</b>	<b>77.06</b>	<b>141.43</b>	<b>139.74</b>	<b>232.11</b>	<b>88.47</b>	<b>35.24</b>	<b>70.40</b>	<b>123.71</b>	<b>125.43</b>	<b>174.58</b>
VIII	Tax Expense												
	- Current tax	24.49	11.46	23.71	35.95	39.89	70.53	24.66	11.46	23.71	36.12	39.89	70.76
	- Deferred tax	(0.37)	0.62	(4.24)	0.25	(4.59)	(1.10)	0.61	(1.84)	(5.56)	(1.22)	(7.50)	(4.19)
IX	<b>Profit / (Loss) for the Period / Year</b>	<b>70.10</b>	<b>35.13</b>	<b>57.59</b>	<b>105.23</b>	<b>104.44</b>	<b>162.68</b>	<b>63.20</b>	<b>25.62</b>	<b>52.25</b>	<b>88.81</b>	<b>93.04</b>	<b>108.01</b>
X	<b>Other Comprehensive Income</b>												
	A.(i) Items that will not be reclassified to Profit or Loss												
	Remeasurements of defined benefit plan actuarial gains/ (losses)	0.82	(0.85)	(0.06)	(0.03)	(2.00)	(2.62)	0.82	(0.85)	(0.06)	(0.03)	(2.00)	(2.63)
	Fair Valuation of Equity Instruments through OCI	(0.02)	0.01	0.03	(0.01)	0.03	(0.04)	(0.02)	0.01	0.03	(0.01)	0.03	(0.04)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	(0.20)	0.21	0.01	0.01	0.50	0.67	(0.20)	0.21	0.01	0.01	0.50	0.67
	B.(i) Items that will be reclassified to Profit or Loss	-	-	-	-	-	-	-	-	-	-	-	-
	Exchange Difference on translating Financial Statements of a foreign operation	-	-	-	-	-	-	1.46	11.52	15.53	12.98	15.92	11.60
XI	<b>Total Comprehensive Income for the period / year (Comprising Profit / (Loss) and other Comprehensive Income for the period / year)</b>	<b>70.70</b>	<b>34.50</b>	<b>57.57</b>	<b>105.20</b>	<b>102.97</b>	<b>160.69</b>	<b>65.26</b>	<b>36.51</b>	<b>67.76</b>	<b>101.76</b>	<b>107.49</b>	<b>117.61</b>
XII	<b>Profit attributable to:</b>												
	- Owners	70.10	35.13	57.59	105.23	104.44	162.68	64.24	26.63	52.87	90.86	94.62	112.44
	- Non controlling Interest	-	-	-	-	-	-	(1.04)	(1.01)	(0.62)	(2.05)	(1.58)	(4.43)
XIII	<b>Other Comprehensive Income attributable to:</b>												
	- Owners	0.60	(0.63)	(0.02)	(0.03)	(1.47)	(1.99)	2.06	10.89	15.51	12.95	14.45	9.60
	- Non controlling Interest	-	-	-	-	-	-	-	-	-	-	-	-
XIV	<b>Total Comprehensive Income attributable to:</b>												
	- Owners	70.70	34.50	57.57	105.20	102.97	160.69	66.30	37.52	68.38	103.81	109.07	122.04
	- Non controlling Interest	-	-	-	-	-	-	(1.04)	(1.01)	(0.62)	(2.05)	(1.58)	(4.43)
XV	Paid up Equity Share Capital (Face value Rs.1 per share)	13.69	13.69	13.69	13.69	13.69	13.69	13.69	13.69	13.69	13.69	13.69	13.69
XVI	Reserves excluding Revaluation Reserves as per Balance Sheet of previous accounting year						1872.63						1862.96
XVII	Earnings Per Share- Rs.Ps-Not Annualised												
	<b>Basic Earnings Per Share</b>	<b>5.12</b>	<b>2.56</b>	<b>4.17</b>	<b>7.68</b>	<b>7.54</b>	<b>11.81</b>	<b>4.69</b>	<b>1.94</b>	<b>3.82</b>	<b>6.63</b>	<b>6.84</b>	<b>8.17</b>
	<b>Diluted Earnings Per Share</b>	<b>5.12</b>	<b>2.56</b>	<b>4.17</b>	<b>7.68</b>	<b>7.54</b>	<b>11.81</b>	<b>4.69</b>	<b>1.94</b>	<b>3.82</b>	<b>6.63</b>	<b>6.84</b>	<b>8.16</b>

**Notes:**

- 1 The above results have been reviewed by the Audit Committee of the Board and were approved by the Board of Directors at its meeting held on 28th October 2025
- 2 The Company operates under one segment of Kitchen & Home appliances.
- 3 These Financial Results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Sec 133 of the Companies Act, 2013 and as amended thereto.
- 4 Other expenses of parent Company include the following:
  - a) Expenditure on account of CSR at ₹ 3.20 Crores for first half of current year (PY H1: ₹ 3.63 Crores) and at ₹ 1.61 crores in Q2 of current year ( PY Q2 : ₹ 1.82 Crores)
  - b) Expenditure at ₹ 35.60 Crores for first half of current year (PY H1: ₹ 9.19 Crores) and at ₹ 17.89 crores in Q2 of current year ( PY Q2 : ₹ 7.94 Crores), ( PY 2024-25 : ₹ 29.81 Crores) being expenses attributable to Company's ongoing efforts over next few quarters to achieve overall business excellence and bringing in sustainable cost savings.
- 5 During 2024-25, the Group (i.e., TTK Prestige Limited and its subsidiaries) has considered possible effect of the global trade and geo-political conflicts in UK operations and its impact on the carrying amount of investments and Goodwill and has tested the same for impairment as at 31st March 2025. This has resulted in an impairment charge of ₹ 32.26 Crores (PY : NIL) in the Standalone and ₹ 71.42 Crores (PY : NIL) in the Consolidated financial results as an exceptional item for the year ended on 31st March 2025.
- 6 The figure shown under "Other Comprehensive Income" in Consolidated Financial results includes Effect of Changes in Foreign Exchange Rates arising on account of restatement of Assets and Liabilities of the subsidiary in INR
- 7 List of entities included in the Consolidated Statement :
  - a) TTK Prestige Limited - Holding Company
  - b) TTK British Holdings Limited and its 100% Subsidiary company Horwood Homewares Limited - Wholly Owned Foreign Subsidiary Company
  - c) Ultrafresh Modular Solutions Limited -51% Indian Subsidiary Company
- 8 Figures for previous year / period have been regrouped wherever necessary.
- 9 The Investors can visit the company's website [www.ttkprestige.com](http://www.ttkprestige.com) for updated information.

Date: 28th October 2025

Place: Bengaluru

  
T.T Raghunathan  
Chairman



TTK PRESTIGE LIMITED



Corporate Office: Nagarjuna Castle No. 1/1 & 1/2, Wood Street, Richmond Town, Bengaluru - 560 025. Ph: 91-80-68447100  
Registered Office: Plot No.38, SIPCOT Industrial Complex, Hosur - 635 126, TamilNadu

Website: www.ttkprestige.com / Email: investorhelp@ttkprestige.com / CIN No.L85110TZ1955PLC015049

Rs. in Crores (except EPS)

Extract of Standalone and Consolidated Unaudited Financial Results for the Quarter / Half Year Ended 30th September 2025

Sl. No.	Particulars	STANDALONE					CONSOLIDATED				
		Quarter Ended		Half Year Ended		Year Ended	Quarter Ended		Half Year Ended		Year Ended
		Unaudited	Unaudited	Unaudited	Unaudited	Audited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
		30.09.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025	30.09.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
1	Net Sales/Income from Operations (Net of Discounts)	786.64	708.52	1,361.41	1,259.77	2,530.32	833.70	750.06	1,443.00	1,337.99	2,714.78
2	Net Profit / (Loss) for the period (before Tax, Exceptional and/or Extraordinary items)	94.22	77.06	141.43	139.74	264.37	68.47	70.40	123.71	125.43	246.00
3	Net Profit / (Loss) for the period before tax (after Exceptional and/or Extraordinary items)	94.22	77.06	141.43	139.74	232.11	88.47	70.40	123.71	125.43	174.58
4	Net Profit / (Loss) for the period after tax (after Exceptional and/or Extraordinary items)	70.10	57.59	105.23	104.44	162.68	63.20	52.25	88.81	93.04	108.01
5	Total Comprehensive Income for the period (Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax))	70.70	57.57	105.20	102.97	160.69	65.26	67.76	101.76	107.49	117.61
6	Equity Share Capital (Face Value Rs. 1 per share)	13.69	13.69	13.69	13.69	13.69	13.69	13.69	13.69	13.69	13.69
7	Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet					1,872.63					1,862.96
8	Earnings Per Share (Face Value of Re. 1/- each) - Rs.Ps. (Not Annualised)										
	Basic Earnings Per Share	5.12	4.17	7.68	7.54	11.81	4.69	3.82	6.63	6.84	8.17
	Diluted Earnings Per Share	5.12	4.17	7.68	7.54	11.81	4.69	3.82	6.63	6.84	8.16

Notes:

- The above results have been reviewed by the Audit Committee of the Board and were approved by the Board of Directors at its meeting held on 28th October 2025
- The above is an extract of the detailed format of Financial Results for the Quarter / Half Year ended 30th September 2025 filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015. The full format of the Financial Results are available on the websites of the Stock Exchanges at www.bseindia.com and www.nseindia.com and the Company's website viz. www.ttkprestige.com

Date: 28th October 2025  
Place: Bengaluru

T.T. Raghunathan  
Chairman

Prestige

Jo cooking se kare pyaar,  
woh Prestige se kaise kare inkaar.

COOKING UP  
TIMELESS  
INNOVATIONS.  
TIME AND AGAIN.



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TRI-PLY DESIGNER  
COOKWARE



NAKSHATRA PRO PLUS  
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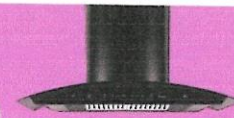
CERAGLIDE DUO  
CERAMIC  
COOKWARE  
RANGE



PRISM PLUS  
1000W  
MIKER GRINDER



OSCAR PLUS  
SAFESENSE CHIMNEY



TTK PRESTIGE LIMITED				Rs.In Crores	
BALANCE SHEET AS AT SEPTEMBER 30,2025					
Particulars	Standalone		Consolidated		
	As at 30 Sep 2025	As at 31 Mar 2025	As at 30 Sep 2025	As at 31 Mar 2025	
	Unaudited	Audited	Unaudited	Audited	
<b>Assets</b>					
<b>Non-Current Assets</b>					
Property, Plant and Equipment	433.13	454.53	437.89	459.72	
Right-of-use-assets	82.10	90.44	111.10	118.54	
Capital Work-in-Progress	18.48	1.41	18.48	1.41	
Goodwill on Consolidation	-	-	101.60	96.07	
Other Intangible assets	2.37	0.64	6.53	5.30	
Financial Assets					
-Investments	5.17	5.17	5.21	5.21	
-Investments in Subsidiaries	190.43	190.43	-	-	
-Loans	9.00	4.00	-	-	
-Other Non-Current Financial Assets	14.89	12.13	15.12	12.30	
Non Current Tax Assets	-	6.54	-	6.58	
Deferred Tax Assets (Net)	-	-	9.96	8.49	
Other Non-Current Assets	11.57	4.12	22.87	14.78	
<b>Current Assets</b>					
Inventories	590.28	527.51	686.94	611.10	
Financial Assets					
-Investments	221.36	235.75	221.36	235.75	
-Trade Receivables	330.14	243.99	376.38	286.94	
-Cash and Cash Equivalents	19.96	21.51	23.90	30.61	
-Bank Balances other than above	513.44	552.52	513.44	552.52	
-Other Current Financial Assets	32.06	15.61	31.69	15.90	
Current Tax Assets (Net)	-	-	0.05	-	
Other Current Assets	100.07	69.20	104.46	73.59	
<b>Total Assets</b>	<b>2,574.45</b>	<b>2,435.50</b>	<b>2,686.98</b>	<b>2,534.81</b>	
<b>EQUITY AND LIABILITIES</b>					
Equity Share Capital	13.69	13.69	13.69	13.69	
Other Equity	1,899.42	1,874.78	1,888.53	1,865.11	
Non-Controlling Interest	-	-	(6.33)	(4.26)	
<b>Non-Current liabilities</b>					
Financial Liabilities					
-Borrowings	-	-	47.74	44.30	
-Lease Liabilities	73.47	81.40	102.26	107.79	
-Other Financial Liabilities	-	-	0.45	0.45	
Provisions	0.99	0.91	1.62	1.54	
Deferred Tax Liabilities	29.31	29.05	29.31	29.05	
<b>Current Liabilities</b>					
Financial Liabilities					
-Borrowings	-	-	19.42	7.44	
-Lease Liabilities	19.40	18.18	20.03	20.24	
-Trade Payables					
Total Outstanding due to Micro and Small Enterprises	106.59	22.23	108.01	23.85	
Total Outstanding due to other than Micro and Small Enterprises	238.87	201.30	251.88	214.89	
-Other Financial Liabilities	137.04	148.33	140.05	150.41	
Other Current Liabilities	32.50	26.17	46.50	39.96	
Provisions	20.10	19.46	20.75	20.35	
Current Tax Liabilities (Net)	3.07	-	3.07	-	
<b>Total-Equity and Liabilities</b>	<b>2,574.45</b>	<b>2,435.50</b>	<b>2,686.98</b>	<b>2,534.81</b>	

## STATEMENT OF CASHFLOW

(In Crores)

Particulars	Standalone		Consolidated	
	For Half Year Ended 30th Sep 2025	For Half Year Ended 30th Sep 2024	For Half Year Ended 30th Sep 2025	For Half Year Ended 30th Sep 2024
<b>Cash flows from operating activities</b>	<b>Unaudited</b>	<b>Unaudited</b>	<b>Unaudited</b>	<b>Unaudited</b>
Net Profit before tax	141.43	139.74	123.71	125.43
Adjustments:				
- Interest income	(24.93)	(28.57)	(23.06)	(28.57)
- (Profit)/Loss on sale of property, plant and equipment	(0.03)	(0.20)	(0.03)	(0.20)
- Foreign Exchange Fluctuation on Translation	-	-	12.98	15.92
- OCI effects	(0.03)	(1.47)	(0.02)	(1.47)
- Dividend income/Unrealised gains on Investments	3.06	(10.99)	3.07	(10.99)
- Provision for Impairment of Investment / Consolidation Goodwill	-	-	-	-
- Interest expense	5.00	5.18	7.87	8.07
- Share Based Payment Expenses	1.61	1.39	1.61	1.39
- Bad Debts Written off	-	-	-	0.68
- Provision for Doubtful Debts	4.11	2.88	4.35	2.88
- Provision for Warranty	9.04	9.29	9.04	9.29
- Inventory Write off / (Write back)	(7.48)	9.34	(7.48)	9.34
- Depreciation and amortization	34.60	31.49	37.79	34.53
<b>Operating cash flow before working capital changes</b>	<b>166.38</b>	<b>158.08</b>	<b>169.83</b>	<b>166.30</b>
Changes in				
- Trade receivables	(90.26)	(72.66)	(93.79)	(73.10)
- Financial Assets and other current and non-current assets	(53.60)	(46.37)	(59.23)	(56.05)
- Inventories	(55.30)	(84.56)	(68.36)	(86.00)
- Liabilities and provisions (current and non-current)	(10.22)	(10.23)	(9.29)	(9.73)
- Trade Payables	121.93	233.35	121.14	232.43
<b>Cash generated from operations</b>	<b>78.93</b>	<b>177.61</b>	<b>60.30</b>	<b>173.85</b>
<b>Income taxes paid (Net of Refunds)</b>	<b>(25.84)</b>	<b>(30.00)</b>	<b>(26.02)</b>	<b>(30.00)</b>
<b>Cash generated from / (used in) operations</b>	<b>53.09</b>	<b>147.61</b>	<b>34.28</b>	<b>143.85</b>
<b>Cash flows from Investing activities</b>				
(Purchase) / Sale of Property, Plant and Equipment	(29.20)	(19.95)	(30.28)	(23.10)
Proceeds from sale of property, plant and equipment	0.06	0.29	0.06	0.29
(Investment) / Redemption in Mutual Funds	8.95	160.82	8.95	158.78
(Investment) / Redemption in CCD	-	(5.00)	-	(5.00)
(Investment) / Redemption in Term Deposits with Banks	39.08	41.03	39.08	41.03
Interest received	24.91	28.57	23.18	28.57
Dividends Income/Realised gains on Investments	2.38	20.04	2.38	20.06
Inter Corporate Loan to Subsidiary	(5.00)	(2.00)	-	-
<b>Net cash generated from/(used in) investing activities</b>	<b>41.18</b>	<b>223.80</b>	<b>43.37</b>	<b>220.63</b>
<b>Cash flows from Financing activities</b>				
Dividend paid	(82.17)	(83.17)	(82.17)	(83.17)
Interest paid	(0.67)	(0.63)	(3.16)	(2.66)
Buyback of Equity Shares	-	(200.00)	-	(200.00)
Tax on Buyback of Equity Shares	-	(46.59)	-	(46.59)
Expenses for Buyback of Equity Shares (Net of Tax)	-	(2.28)	-	(2.28)
Employee's Stock Option	-	(2.00)	-	-
Interest on Lease Liabilities	(4.33)	(4.56)	(4.70)	(5.42)
Repayment of Lease Liabilities	(8.68)	(7.56)	(9.87)	(7.93)
Proceeds from Long Term Loans	-	-	15.42	2.95
<b>Net cash used in Financing activities</b>	<b>(95.85)</b>	<b>(346.79)</b>	<b>(84.49)</b>	<b>(345.10)</b>
<b>Increase/(Decrease) in Cash and Cash Equivalents</b>	<b>(1.58)</b>	<b>24.62</b>	<b>(6.84)</b>	<b>19.38</b>
<b>Opening Balance of Cash and Cash Equivalents</b>	<b>21.51</b>	<b>24.51</b>	<b>30.61</b>	<b>31.83</b>
<b>Effects of exchange differences on translation of foreign currency Cash and Cash Equivalents</b>	<b>0.03</b>	<b>-</b>	<b>0.13</b>	<b>(0.07)</b>
<b>Closing Balance of Cash and Cash Equivalents</b>	<b>19.96</b>	<b>49.13</b>	<b>23.90</b>	<b>51.14</b>
<b>Components of cash and cash equivalents</b>				
Cash on hand	0.03	0.01	0.03	0.02
<b>Balances with banks</b>				
- in current accounts	19.64	44.92	23.58	46.92
- Cheques on Hand	0.29	4.20	0.29	4.20
<b>Total cash and cash equivalents</b>	<b>19.96</b>	<b>49.13</b>	<b>23.90</b>	<b>51.14</b>

# PKF SRIDHAR & SANTHANAM LLP

Chartered Accountants

## Independent Auditor's Review Report on review of interim Unaudited Standalone financial results of TTK Prestige Limited pursuant to the Regulation 33 of SEBI (Listing obligation and Disclosure requirements) Regulations, 2015 as amended

To

The Board of Directors of TTK Prestige Limited.

We have reviewed the accompanying Statement of Unaudited Standalone Financial results of TTK Prestige Limited ("the company") for the quarter and half year ended 30<sup>th</sup> September 2025 (the "Statement"), being submitted by the company pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure requirements) regulations, 2015, as amended.

### Management's Responsibility

The Statement, which is the responsibility of the management and approved by the Board of Directors, has been prepared in accordance with 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 read with relevant rules issued thereunder, and other accounting principles generally accepted in India.

### Auditor's Responsibility


Our responsibility is to express a conclusion on the Statement based on our review.

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 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.

### Conclusion

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 the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards and other recognized 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 PKF Sridhar & Santhanam LLP  
Chartered Accountants  
Firm's/Registration No.003990S/S200018

  
S. Rajeshwari  
Partner



Membership Number. 024105

ICAI UDIN: 25024105BMMHLB4001

Place: Bengaluru  
Date: 28<sup>th</sup> October 2025

**Independent Auditor's Review Report on review of interim Unaudited Consolidated financial results of TTK Prestige Limited pursuant to the Regulation 33 of SEBI (Listing obligation and Disclosure requirements) Regulations, 2015 as amended**

To

**The Board of Directors of TTK Prestige Limited.**

We have reviewed the accompanying Statement of Unaudited Consolidated Financial results of TTK Prestige Limited (the "Holding Company") and its Subsidiaries (the Holding Company and subsidiaries together referred to as the "Group") for the quarter and half year ended 30<sup>th</sup> September 2025 (the "Statement") being submitted by the Holding Company pursuant to the requirements of Regulation 33 of SEBI (Listing obligations and Disclosure Requirements) Regulations, 2015, as amended.

**Management's Responsibility**

The Statement, which is the responsibility of the Holding Company's management and approved by the Holding Company's Board of Director's, has been prepared in accordance with 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 read with relevant rules issued thereunder, and other accounting principles generally accepted in India.

**Auditor's Responsibility**

Our responsibility is to express a conclusion on the Statement based on our review.

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, and 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.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

The Statement includes the results of the following entities:

Name of the Entity	Relationship
TTK Prestige Limited	Holding Company
TTK British holding Limited (including its 100% Subsidiary Horwood Homewares Limited)	Wholly owned Subsidiary
Ultrafresh Modular Solutions Limited	Subsidiary



**Conclusion:**

Based on our review conducted and procedures performed as stated above and based on the financial information of the subsidiaries certified by the management, nothing has come to our attention that causes us to believe that the statement prepared, in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards notified under the Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulations 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 misstatements.

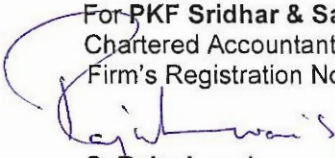
TTK British Holdings Limited and Horwood Homewares Limited are located outside India and their financial results and financial information have been prepared in accordance with accounting principles generally accepted in their respective countries. The Holding Company's management has converted the financial information of the subsidiaries outside India from accounting principles generally accepted in their respective countries to accounting principles generally accepted in India. Our review, in so far as it relates to these subsidiaries located outside India, is based on the conversion adjustments prepared by the management of the Holding Company.

**Other Matters**

We did not review the financial information of TTK British Holdings Limited (including its 100% subsidiary Horwood Homewares Limited) and Ultrafresh Modular Solutions Limited included in the consolidated financial results, whose financial results reflect total assets of Rs. 288.39 crores as at 30<sup>th</sup> September 2025, total revenues (before consolidation adjustments) of Rs. 47.25 crores and Rs. 82.98 crores, total net loss after tax (before consolidation adjustments) of Rs. 6.67 crores and Rs. 16.13 crores, and total comprehensive loss (before consolidation adjustments and foreign currency translation adjustments) of Rs. 6.67 crores and Rs. 16.13 crores for the quarter and half year ended 30<sup>th</sup> September 2025 respectively and net cash outflows amounting to Rs. 5.16 crores for the half year ended 30<sup>th</sup> September 2025. These financial information / results and other financial information have not been reviewed by its auditors but have been prepared by the management of the Holding Company, and our conclusion on the statement to the extent they have been derived from such financial information / results is based solely on such statements prepared by the management.

Our report on the Statement is not modified in respect of this matter, as in our opinion and according to the information and explanations given to us by the management, this financial information are not material to the group as per regulation 33(8).

For PKF Sridhar & Santhanam LLP  
Chartered Accountants  
Firm's Registration No.003990S/S200018

  
**S. Rajeshwari**  
Partner

Membership No.024105  
ICAI UDIN: 25024105BMMHLC8072



Place: Bengaluru  
Date: 28<sup>th</sup> October 2025