TBI CORN LTD
THE BEST AT CORN MILLING

TBI CORN LIMITED
(FORMERLY KNOWN AS THE BEST INDIA)

CIN: U15400PN2022PLC212368
Regd. Office: A5/3 & A5/4, MIDC, Miraj, Tal- Miraj, Dist- Sangli – 416410 Maharashtra
Email: cs@tbicorn.com **(M):** +91-9423036063 **Website:** www.tbicorn.com

Date: October 30, 2024

To,
Department of Corporate Services
National Stock Exchange of India Limited
Exchange Plaza, 5th Floor, Plot No. C/1,
G Block, Bandra Kurla Complex, Bandra,
Mumbai – 400051.

Dear Sir/Madam,

Sub: Outcome of Board Meeting for approval of Unaudited Financial Results (Standalone & Consolidated) of the Company for the half year ended on 30th September, 2024.
Ref: Scrip Code: TBI (TBI CORN LIMITED)

With reference to the above-mentioned subject and pursuant to Regulation 30 read with Schedule III of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby want to inform you that the Board of Directors in their meeting held today, i.e., on Wednesday, 30th October 2024 at the registered office of the company which commenced at 11:00 AM and concluded at 07:40 PM inter-alia has:

- Considered and approved the Un-audited Standalone & Consolidated Financial Results of the Company for the half year ended on 30th September, 2024 pursuant to Regulation 33 of Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 along with Limited Review Report Provided by the Statutory auditor.

- Approved related party transactions falling within the purview of Section 188 of the Companies Act, 2013.

Please take the same on your records.

Thanking You,
Yours faithfully,

FOR TBI CORN LIMITED

Yogesh Laxman Rajhans
Digitally signed by Yogesh Laxman Rajhans
Date: 2024.10.30 19:44:13 +05'30'

YOGESH LAXMAN RAJHANS
MANAGING DIRECTOR
DIN: 09408693

Encl: Un-audited Standalone & Consolidated Financial Results and Limited Review Report.

CA INDIA

G M C A & Co.

Chartered Accountants

UDIN: 24163940BKAETU1985

Independent Auditor's Report on the Unaudited Standalone Half Yearly Financial Results of the company pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015:

To,
The Board of Directors,
TBI Corn Limited

We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of TBI Corn Limited (the 'Company') for the half year ended 30th September 2024 (the 'Statement'), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

This 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 the Accounting Standard 25 " Interim Financial Reporting" ("AS 25"), prescribed under Section 133 of the Companies Act, 2013 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.

We conducted our review of the Statement 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 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.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Accounting Standards specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

GMCA & CO. 101, PARISHRAM MITHAKHALI NAVRANGPURA AHMEDABAD FRN 109850W CHARTERED ACCOUNTANTS

For, G M C A & CO.
Chartered Accountants
FRN: 109850W

CA. Mitt S. Patel
Partner
Membership No: 163940

Place: Ahmedabad
Date: 30th October, 2024

Address : 101, Parishram, 5-B, Rashmi Society, Nr. LG Showroom, Mithakhali Six Roads, Navrangpura, Ahmedabad – 380009
☎ 079-40037372 ✉ gmca1973@gmail.com

TBI CORN LIMITED

Registered office Address : A5/3 & A5/4, MIDC, MIRAJ, TAL- MIRAJ, DIST- SANGLI NA SANGLI Sangli, 416410

(CIN:U15400PN2022PLC212368)

STATEMENT OF STANDALONE ASSETS AND LIABILITIES AS ON SEPTEMBER 30,2024

	Particulars	As at 30/09/2024	As at 31/03/2024
A	**EQUITY AND LIABILITIES**		
1	**Shareholders' Funds**		
(a)	Share Capital	1,815.84	1,337.76
(b)	Other Equity	7,712.11	2,944.48
	Sub-total - Equity	**9,527.95**	**4,282.24**
2	**Liabilities**		
	Non-current Liabilities		
(a)	**Financial Liabilities :**		
(i)	Borrowings	701.30	861.91
(ii)	Other Financial Liabilities	-	-
(b)	Deferred Tax Liabilities (Net)	15.18	15.18
(c)	Provisions	-	-
(d)	Other Non - Current Liabilities	-	-
	Sub-total - Non-current liabilities	**716.47**	**877.09**
3	**Current Liabilities**		
(a)	**Financial Liabilities :**		
(i)	Borrowings ©	3,510.58	3,719.27
(ii)	Trade Payables	459.09	1,127.31
(iii)	Other Financial Liabilities ©	-	-
(b)	Provisions ©	268.90	116.74
(c)	Other Current Liabilities	101.59	47.58
	Sub-total - Current Liabilities	**4,340.16**	**5,010.91**
	TOTAL - EQUITY AND LIABILITIES	**14,584.59**	**10,170.23**
B	**ASSETS**		
1	**Non-current Assets**		
(a)	Property , Plant and Equipment	1,153.91	767.74
(b)	Other Intangible assets		-
(c)	Capital work in progress	955.97	624.97
(d)	Intangible assets under development		-
(e)	**Financial Assets :**		-
(i)	Investments	1.78	1.78
(ii)	Other Financial Assets		-
(ii)	Deferred tax assets (Net)	-	-
(iii)	Loans	-	-
(f)	Other non-current assets	-	-
	Sub-total - Non-current Assets	**2,111.66**	**1,394.49**
2	**Current Assets**		
(a)	Inventories	4,305.37	5,087.24
(b)	**Financial Assets :**		
(i)	Trade Receivables	3,451.49	3,090.14
(ii)	Cash & Cash Equivalents	325.04	44.67
(d)	Short Term Loan & Advances	3,483.58	232.14
(c)	Other current assets	907.47	321.55
	Sub-total - Current Assets	**12,472.93**	**8,775.74**
	TOTAL - ASSETS	**14,584.59**	**10,170.23**

For,TBI CORN LIMITED

Yogesh Laxman Rajhans

Digitally signed by Yogesh Laxman Rajhans
Date: 2024.10.30 19:44:40 +05'30'

Date: 30/10/2024
Place : Sangli

Yogesh Laxman Rajhans
Managing Director
DIN: 09408693

TBI CORN LIMITED

Registered office Address : A5/3 & A5/4, MIDC, MIRAJ, TAL- MIRAJ, DIST- SANGLI NA SANGLI Sangli, 416410

(CIN:U15400PN2022PLC212368)

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED SEPTEMBER 30, 2024

(Rs. in lakhs except per share data)

	Particulars	Half Year Ended			Year Ended
		9/30/2024	3/31/2024	9/30/2023	31/03/2024
		Unaudited	Audited	Unaudited	Audited
1	**Income from Operations**				
	(a) Net Income from Operations	9397.61	8789.31	7034.17	15823.48
	(b) Other Operating Income	81.33	37.80	58.63	96.44
	Total Income from Operations (net)	**9478.93**	**8827.11**	**7092.81**	**15919.92**
2	Expenses				
	(a) Cost of Materials consumed	7773.29	7994.03	4496.33	12490.36
	(b) Purchase of stock-in-trade	0.00	0.00	0.00	0.00
	(c) Increase/Decrease in inventories of FG, WIP and stock-in-trade	-406.21	-715.53	973.52	257.99
	(d) Employee benefits expense	51.46	56.63	25.34	81.97
	(e) Finance Cost	283.68	252.40	180.83	433.22
	(f) Depreciation and amortisation expense	104.06	42.03	38.84	80.88
	(g) Other expenses	657.48	730.22	487.37	1217.59
	Total Expenses	**8463.75**	**8359.78**	**6202.23**	**14562.01**
3	**Profit / (Loss) from operations before exceptional & Extraordinary items and tax(1-2)**	**1015.18**	**467.33**	**890.58**	**1357.91**
4	Exceptional Items	0.00	0.00	0.00	0.00
5	**Profit / (Loss) before extraordinary items (3-4)**	**1015.18**	**467.33**	**890.58**	**1357.91**
6	Extraordinary Items	0.00	0.00	0.00	0.00
7	**Profit / (Loss) from Ordinary Activities before tax (5-6)**	**1015.18**	**467.33**	**890.58**	**1357.91**
8	**Tax Expense**				
	(a) Current Tax	263.42	124.65	224.27	348.92
	(b) Earlier Year Tax	0.00	0.00	0.00	0.00
	(c) Deferred Tax	0.00	-0.66	-0.44	-1.10
	Total Tax Expenses	**263.42**	**123.98**	**223.83**	**347.82**
9	**Net Profit / (Loss) from Continuing Operations (7-8)**	751.76	343.35	666.75	1010.10
10	**Profit / (Loss) from Dis-Continuing Operations**	**0.00**	**0.00**	**0.00**	**0.00**
11	Tax Expense from Dis-Continuing Operations	0.00	0.00	0.00	0.00
12	**Profit / (Loss) from Dis-Continuing Operations (After Tax) (10-11)**	**0.00**	**0.00**	**0.00**	**0.00**
13	**Net Profit / (Loss) for the period (9+12)**	**751.76**	**343.35**	**666.75**	**1010.10**
14	Paid-up equity share capital (Face value of Rs.10/- each)	1815.84	1337.76	1337.76	1337.76
15.i	**Earnings Per Share (before extraordinary items) (not annualised):**				
	(a) Basic	12.07	5.13	35.31	20.52
	(b) Diluted	12.07	5.13	35.31	20.52
15.ii	**Earnings Per Share (after extraordinary items) (not annualised):**				
	(a) Basic	12.07	5.13	35.31	20.52
	(b) Diluted	12.07	5.13	35.31	20.52

Notes:

1. The above standalone financial results were reviewed by the statutory Auditors , recommmended by the Audit Committee and taken on record by the Board of Directors at their meeting held on Wednesday 30th October, 2024.
2. Company operates only in single segment i.e.Manufacturing ,produce, process, prepare, mix, buy, sell, deal, in all kind of maize product.
3. The Statutory Auditors have expressed an unmodified audit opinion on the half year ending September 30, 2024.
4. The previous half year's/year's figures have been regrouped/rearranged wherever necessary to make it comparable with the current half year/year.
5. As per MCA Notification dated February 16, 2015, the Companies whose shares are listed on SME platform as referred to in chapter XB of SEBI (Isuue of Capital and Disclosure Requirements)Regulations, 2009 are exepmted from the Compulsary requirement of adoption of IND-AS. As the Company is covered under the exempted category, it has not adopted IND-AS for preparation of Financial Statements.

For,TBI CORN LIMITED

Yogesh Laxman Rajhans

Digitally signed by Yogesh Laxman Rajhans
Date: 2024.10.30 19:44:59 +05'30'

Yogesh Laxman Rajhans
Managing Director
DIN: 09408693

Date : 30/10/2024
Place : Sangli

TBI CORN LIMITED

Standalone Cashflow Statement

(Rs.in Lakhs)

	Particulars	01-04-2024 to 30-09-2024	01-04-2023 to 31-03-2024
A	**Cash flow from Operating Activities**		
	Net Profit Before Tax	**1,015.18**	**1,357.91**
	Adjustments for:		
	Add Depreciation	104.06	80.88
	Less Prelimnary Expenses W/O	-	
	Add Interest Expense	283.68	-
	Add Income tax Refund	-	3.20
			-
	Operating Profit / (Loss) before Working Capital Changes	**1,402.92**	**1,441.99**
	Adjustments for:		
	Increase/(Decrease) in Trade Payables	(668.22)	(607.02)
	Increase/(Decrease) in Other Current Liabilities	54.01	37.75
	Increase/(Decrease) in Provisions	152.16	(198.34)
	(Increase)/Decrease in Trade Receivables	(361.34)	(984.00)
	(Increase)/Decrease in short term loans & advances	(3,251.44)	(120.63)
	Increase/(Decrease) in Borrowing	(208.70)	1,078.42
	(Increase)/Decrease in inventories	781.87	(438.67)
	(Increase)/Decrease in other current assets	(585.92)	(234.41)
	Cashflow generated from Operating Activities	**(2,684.64)**	**(24.92)**
	Income Tax Paid (Net of Refund)	(263.42)	(258.49)
	Net Cashflow generated from Operating Activities A	**(2,948.06)**	**(283.41)**
B	**Cash flow from Investment Activities**		
	Purchase of Property , Plant and Equipment	(821.22)	(783.97)
	Sale of Property , Plant and Equipment	-	-
	Sale of Investments	-	-
	Purchase of Investments	-	(1.78)
	Dividend Income	-	-
	Net Cashflow generated from Investments Activities B	**(821.22)**	**(785.74)**
C	**Cash flow from Financiang Activities**		
	Long term borrowings	(160.61)	(536.06)
	Amount Received from Fresh issue of Share Capital	478.08	216.00
	Amount Received as Securities Premium	4,015.87	1,404.00
	Interest Expenses	(283.68)	-
	Purchase of Investments	-	-
	(Increase)/Decrease in other non-current assets	-	-
	(Increase)/Decrease in Long term loans & advances	-	-
	Increase/(Decrease) in non current liabilities & provisions	-	-
	Net Cashflow generated from Financing Activities C	**4,049.65**	**1,083.94**
	Net Change in Cash & Cash Equivalents (A+B+C)	**280.37**	**14.78**
	Opening Cash & Cash Equivalents	**44.67**	**29.88**
	Closing Cash & Cash Equivalents	**325.04**	**44.67**

For, TBI CORN LIMITED

Yogesh Laxman Rajhans

Digitally signed by Yogesh Laxman Rajhans
Date: 2024.10.30 19:45:16 +05'30'

Date: 30/10/2024
Place : Sangli

YOGESH LAXMAN RAJHANS
Managing Director
DIN: 09408693

GMCA & Co.
Chartered Accountants

UDIN: 24163940BKAETV4506

Independent Auditor's Review Report on the half yearly Unaudited Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To,
The Board of Directors,
TBI Corn Limited

We have reviewed the accompanying Statement of Unaudited Consolidated Half Yearly Financial Results ("the Statement") of TBI Corn Limited ("the Holding company") and its Wholly Owned subsidiary as listed in paragraph 5 (the holding company, its subsidiary together referred to as "the Group"),being submitted by the Parent pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations,2015, as amended ('Listing Regulations').

This Statement, which is the responsibility of the holding company's management and approved by the holding company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard 25 "Interim Financial Reporting" ("AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. 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 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 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 Securities and Exchange Board of India under Regulation 33 (8) of the Listing Regulations, to the extent applicable.

The Statement also includes the results of the following entities:

Sr. No.	Name of the Company	Subsidiary/ Joint Venture
1.	AGRIPIVOT VENTURES PRIVATE LIMITED	Wholly Owned Subsidiary Company

Address : 101, Parishram, 5-B, Rashmi Society, Nr. LG Showroom, Mithakhali Six Roads, Navrangpura, Ahmedabad – 380009
☎ 079-40037372 ✉ gmca1973@gmail.com

GMCA & CO. 101, PARISHRAM NAVRANGPURA AHMEDABAD FRN 109850W CHARTERED ACCOUNTANTS

Based on our review conducted and procedures performed as stated in paragraphs above and based on the consideration referred to in paragraph below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in the aforesaid Accounting Standards specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

We did not review the interim financial statements of Wholly Owned Subsidiary included in the Unaudited Consolidated Financial Results for the half year ended 30th September 2024 as considered in the Unaudited Consolidated Half Yearly Financial Results

Our opinion on the Unaudited Consolidated Half Yearly Financial Results is not modified in respect of the all the matter with respect to our reliance on the work done and the reports of the other auditors.

GMCA & CO.
101, PARISHRAM
MITHAKHALI
NAVRANGPURA
AHMEDABAD
FRN 109850W
CHARTERED ACCOUNTANTS

For, G M C A & CO.
Chartered Accountants
FRN: 109850W

CA. Mitt S. Patel
Partner
Membership No: 163940

Place: Ahmedabad
Date: 30th October, 2024

TBI CORN LIMITED

Registered office Address : A5/3 & A5/4, MIDC, MIRAJ, TAL- MIRAJ, DIST- SANGLI NA SANGLI Sangli, 416410

(CIN:U15400PN2022PLC212368)

STATEMENT OF CONSOLIDATED ASSETS AND LIABILITIES AS ON SEPTEMBER 30,2024

	Particulars	As at 30/09/2024	As at 31/03/2024
A	**EQUITY AND LIABILITIES**		
1	**Shareholders' Funds**		
(a)	Share Capital	1,815.84	1,337.76
(b)	Other Equity	7,712.11	2,944.48
	Sub-total - Equity	**9,527.95**	**4,282.24**
2	**Liabilities**		
	Non-current Liabilities		
(a)	**Financial Liabilities :**		
(i)	Borrowings	702.30	861.91
(ii)	Other Financial Liabilities	-	-
(b)	Deferred Tax Liabilities (Net)	15.18	15.18
(c)	Provisions	-	-
(d)	Other Non - Current Liabilities	-	-
	Sub-total - Non-current liabilities	**717.47**	**877.09**
3	**Current Liabilities**		
(a)	**Financial Liabilities :**		
(i)	Borrowings ©	3,510.58	3,719.27
(ii)	Trade Payables	459.08	1,127.31
(iii)	Other Financial Liabilities ©	-	-
(b)	Provisions ©	268.90	116.74
(c)	Other Current Liabilities	101.59	47.58
	Sub-total - Current Liabilities	**4,340.15**	**5,010.91**
	TOTAL - EQUITY AND LIABILITIES	**14,585.58**	**10,170.23**
B	**ASSETS**		
1	**Non-current Assets**		
(a)	Property , Plant and Equipment	1,153.91	767.74
(b)	Other Intangible assets		-
(c)	Capital work in progress	955.97	624.97
(d)	Intangible assets under development		-
(e)	**Financial Assets :**		-
(i)	Investments	1.78	1.78
(ii)	Other Financial Assets		-
(ii)	Deferred tax assets (Net)	-	-
(iii)	Loans	-	-
(f)	Other non-current assets	-	-
	Sub-total - Non-current Assets	**2,111.66**	**1,394.49**
2	**Current Assets**		
(a)	Inventories	4,305.37	5,087.24
(b)	**Financial Assets :**		
(i)	Trade Receivables	3,451.49	3,090.14
(ii)	Cash & Cash Equivalents	327.03	44.67
(d)	Short Term Loan & Advances	3,482.58	232.14
(c)	Other current assets	907.47	321.55
	Sub-total - Current Assets	**12,473.93**	**8,775.74**
	TOTAL - ASSETS	**14,585.58**	**10,170.23**

For,TBI CORN LIMITED

Yogesh Laxman Rajhans

Digitally signed by Yogesh Laxman Rajhans
Date: 2024.10.30 19:45:37 +05'30'

Date: 30/10/2024
Place : Sangli

Yogesh Laxman Rajhans
Managing Director
DIN: 09408693

TBI CORN LIMITED

Registered office Address : A5/3 & A5/4, MIDC, MIRAJ, TAL- MIRAJ, DIST- SANGLI NA SANGLI Sangli, 416410

(CIN:U15400PN2022PLC212368)

STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED SEPTEMBER 30, 2024

(Rs. in lakhs except per share data)

	Particulars	Half Year Ended			Year Ended
		Consolidated	Standalone		Standalone
		9/30/2024	3/31/2024	9/30/2023	31/03/2024
		Unaudited	Audited	Unaudited	Audited
1	**Income from Operations**				
	(a) Net Income from Operations	9397.61	8789.31	7034.17	15823.48
	(b) Other Operating Income	81.33	37.80	58.63	96.44
	Total Income from Operations (net)	**9478.93**	**8827.11**	**7092.81**	**15919.92**
2	Expenses				
	(a) Cost of Materials consumed	7773.29	7994.03	4496.33	12490.36
	(b) Purchase of stock-in-trade	0.00	0.00	0.00	0.00
	(c) Increase/Decrease in inventories of FG, WIP and stock-in-trade	-406.21	-715.53	973.52	257.99
	(d) Employee benefits expense	51.46	56.63	25.34	81.97
	(e) Finance Cost	283.68	252.40	180.83	433.22
	(f) Depreciation and amortisation expense	104.06	42.03	38.84	80.88
	(g) Other expenses	657.48	730.22	487.37	1217.59
	Total Expenses	**8463.75**	**8359.78**	**6202.23**	**14562.01**
3	**Profit / (Loss) from operations before exceptional & Extraordinary items and tax(1-2)**	**1015.18**	**467.33**	**890.58**	**1357.91**
4	Exceptional Items	0.00	0.00	0.00	0.00
5	**Profit / (Loss) before extraordinary items (3-4)**	**1015.18**	**467.33**	**890.58**	**1357.91**
6	Extraordinary Items	0.00	0.00	0.00	0.00
7	**Profit / (Loss) from Ordinary Activities before tax (5-6)**	**1015.18**	**467.33**	**890.58**	**1357.91**
8	**Tax Expense**				
	(a) Current Tax	263.42	124.65	224.27	348.92
	(b) Earlier Year Tax	0.00	0.00	0.00	0.00
	(c) Deferred Tax	0.00	-0.66	-0.44	-1.10
	Total Tax Expenses	**263.42**	**123.98**	**223.83**	**347.82**
9	**Net Profit / (Loss) from Continuing Operations (7-8)**	751.76	343.35	666.75	1010.10
10	**Profit / (Loss) from Dis-Continuing Operations**	**0.00**	**0.00**	**0.00**	**0.00**
11	Tax Expense from Dis-Continuing Operations	0.00	0.00	0.00	0.00
12	**Profit / (Loss) from Dis-Continuing Operations (After Tax) (10-11)**	**0.00**	**0.00**	**0.00**	**0.00**
13	**Net Profit / (Loss) for the period (9+12)**	**751.76**	**343.35**	**666.75**	**1010.10**
14	Paid-up equity share capital (Face value of Rs.10/- each)	1815.84	1337.76	1337.76	1551.68
15.i	**Earnings Per Share (before extraordinary items) (not annualised):**				
	(a) Basic	12.07	5.13	35.31	20.52
	(b) Diluted	12.07	5.13	35.31	20.52
15.ii	**Earnings Per Share (after extraordinary items) (not annualised):**				
	(a) Basic	12.07	5.13	35.31	20.52
	(b) Diluted	12.07	5.13	35.31	20.52

Notes:

1. The above standalone financial results were reviewed by the statutory Auditors , recommmended by the Audit Committee and taken on record by the Board of Directors at their meeting held on Wednesday 30th October, 2024.
2. Company operates only in single segment i.e.Manufacturing ,produce, process, prepare, mix, buy, sell, deal, in all kind of maize product.

3. The Statutory Auditors have expressed an unmodified audit opinion on the half year ending September 30, 2024.
4. The previous half year's/year's figures have been regrouped/rearranged wherever necessary to make it comparable with the current half year/year.
5. Wholly Owned Subsidiary has been incorporated on 23rd July, 2024 Therefore Consolidated Financial Statements have been prepared for Period ended on 30th September 2024 only, the other Period Disclosed Doesn't involve Consolidated Amount.
6. As per MCA Notification dated February 16, 2015, the Companies whose shares are listed on SME platform as referred to in chapter XB of SEBI (Isuue of Capital and Disclosure Requirements)Regulations, 2009 are exepmted from the Compulsary requirement of adoption of IND-AS. As the Company is covered under the exempted category, it has not adopted IND-AS for preparation of Financial Statements.

For,TBI CORN LIMITED

Yogesh Laxman Rajhans

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Date: 2024.10.30 19:45:54 +05'30'

Yogesh Laxman Rajhans
Managing Director
DIN: 09408693

Date : 30/10/2024
Place : Sangli

TBI CORN LIMITED

Consolidated Cashflow Statement

(Rs.in Lakhs)

	Particulars	01-04-2024 to 30-09-2024 Consolidated	01-04-2023 to 31-03-2024 Standalone
A	**Cash flow from Operating Activities**		
	Net Profit Before Tax	**1,015.18**	**1,357.91**
	Adjustments for:		
	Add Depreciation	104.06	80.88
	Less Prelimnary Expenses W/O	-	
	Add Interest Expense	283.68	-
	Add Income tax Refund	-	3.20
			-
	Operating Profit / (Loss) before Working Capital Changes	**1,402.92**	**1,441.99**
	Adjustments for:		
	Increase/(Decrease) in Trade Payables	(668.23)	(607.02)
	Increase/(Decrease) in Other Current Liabilities	54.01	37.75
	Increase/(Decrease) in Provisions	152.16	(198.34)
	(Increase)/Decrease in Trade Receivables	(361.34)	(984.00)
	(Increase)/Decrease in short term loans & advances	(3,250.44)	(120.63)
	Increase/(Decrease) in Borrowing	(208.70)	1,078.42
	(Increase)/Decrease in inventories	781.87	(438.67)
	(Increase)/Decrease in other current assets	(585.92)	(234.41)
	Cashflow generated from Operating Activities	**(2,683.65)**	**(24.92)**
	Income Tax Paid (Net of Refund)	(263.42)	(258.49)
	Net Cashflow generated from Operating Activities A	**(2,947.07)**	**(283.41)**
B	**Cash flow from Investment Activities**		
	Purchase of Property , Plant and Equipment	(821.22)	(783.97)
	Sale of Property , Plant and Equipment	-	-
	Sale of Investments	-	-
	Purchase of Investments	-	(1.78)
	Dividend Income	-	-
	Net Cashflow generated from Investments Activities B	**(821.22)**	**(785.74)**
C	**Cash flow from Financiang Activities**		
	Long term borrowings	(159.62)	(536.06)
	Amount Received from Fresh issue of Share Capital	478.08	216.00
	Amount Received as Securities Premium	4,015.87	1,404.00
	Interest Expenses	(283.68)	-
	Purchase of Investments	-	-
	(Increase)/Decrease in other non-current assets	-	-
	(Increase)/Decrease in Long term loans & advances	-	-
	Increase/(Decrease) in non current liabilities & provisions	-	-
	Net Cashflow generated from Financing Activities C	**4,050.64**	**1,083.94**
	Net Change in Cash & Cash Equivalents (A+B+C)	**282.35**	**14.78**
	Opening Cash & Cash Equivalents	**44.67**	**29.88**
	Closing Cash & Cash Equivalents	**327.02**	**44.67**

For, TBI CORN LIMITED

Yogesh Laxman Rajhans

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Date: 2024.10.30 19:46:12 +05'30'

Date: 30/10/2024
Place : Sangli

YOGESH LAXMAN RAJHANS
Managing Director
DIN: 09408693