



14th May, 2022

BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai - 400 001

Scrip Code – 532513

National Stock Exchange of India Limited
Exchange Plaza, 5th Floor
Plot No. C/1 G Block
Bandra - Kurla Complex, Bandra - (E)
Mumbai - 400 051

Scrip Symbol – TVSELECT

Dear Sir / Madam,

Sub: Outcome of Board Meeting and Audited Financial results for the Quarter and year ended 31st March 2022.

Ref. Our letter dated 2nd May, 2022 intimating the Board Meeting for consideration of audited financial results for the quarter and year ended 31st March 2022.

We wish to inform you that the Board of Directors of the Company at their meeting held today, i.e. 14th May, 2022, inter-alia:

a. Approved the audited financial results for the quarter and year ended 31st March 2022 in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. A copy of the said results along with the report of the Auditors is enclosed herewith. We hereby confirm and declare that M/s. Deloitte Haskins & Sells, (Firm Registration No 008072S) Chartered Accountants, Statutory Auditors, have issued the audit report on financial statements of the Company for the year ended 31st March 2022 with unmodified opinion.

b. Decided to convene the 27th Annual General Meeting on Wednesday, 29th June 2022, virtually through Video Conferencing ("VC") / Other Audio - Visual Means ("OAVM") at 10.00 AM.

The Meeting commenced at 1.30 pm and concluded at 4:15 PM

This intimation is given pursuant to the applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. Kindly take this intimation on record.

Thanking You,

Yours truly,
For TVS Electronics Limited

K Santosh
Company Secretary



TVS Electronics Limited

"Arihant E-Park", No.117/1, 9th Floor, L.B.Road, Adyar, Chennai - 600 020. Tel.: + 91-44-4200 5200

Registered office : No.249A, Ambujammal Street, Off TTK Road, Alwarpet, Chennai-600 018.

Corporate Identity Number : L30007TN1995PLC032941

E-mail id : webmaster@tvs-e.in Website: www.tvs-e.in

INDEPENDENT AUDITOR'S REPORT ON AUDIT OF ANNUAL FINANCIAL RESULTS AND REVIEW OF QUARTERLY FINANCIAL RESULTS TO THE BOARD OF DIRECTORS OF TVS ELECTRONICS LIMITED

Opinion and Conclusion

We have (a) audited the Financial Results for the year ended 31 March 2022 and (b) reviewed the Financial Results for the quarter ended 31 March 2022 (refer 'Other Matters' section below), which were subject to limited review by us, both included in the accompanying "Statement of Financial Results for the Quarter and Year Ended 31 March 2022 of **TVS ELECTRONICS LIMITED** ("the Company"), ("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").

(a) Opinion on Annual Financial Results

In our opinion and to the best of our information and according to the explanations given to us, the Financial Results for the year ended 31 March 2022

- 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 Indian Accounting Standards and other accounting principles generally accepted in India of the net profit and total comprehensive income and other financial information of the Company for the year then ended.

(b) Conclusion on Unaudited Financial Results for the quarter ended 31 March 2022

With respect to the Financial Results for the quarter ended 31 March 2022 based on our review conducted as stated in paragraph (b) of Auditor's Responsibilities section below, nothing has come to our attention that causes us to believe that the Financial Results for the quarter ended 31 March 2022, prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India, 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.

Basis for Opinion on the Audited Financial Results for the year ended 31 March 2022

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under Section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those Standards are further described in paragraph (a) of Auditor's Responsibilities section below. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("the ICAI") together with the ethical requirements that are relevant to our audit of the Financial Results for the year ended 31 March 2022 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.

R.R.

Deloitte Haskins & Sells

Management's Responsibilities for the Statement

This Statement which includes the Financial Results is the responsibility of the Company's Board of Directors and has been approved by them for the issuance. The Financial Results for the year ended 31 March 2022 has been compiled from the related audited financial statements. This responsibility includes the preparation and presentation of the Financial Results for the quarter and year ended 31 March 2022 that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of 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; 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 were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Financial Results that give a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the Financial Results, the Board of Directors are 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 are also responsible for overseeing the financial reporting process of the Company.

Auditor's Responsibilities

(a) Audit of the Financial Results for the year ended 31 March 2022

Our objectives are to obtain reasonable assurance about whether the Financial Results for the year ended 31 March 2022 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 this Financial Results.

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

- Identify and assess the risks of material misstatement of the Annual Financial Results, 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.

R. R.

Deloitte Haskins & Sells

- 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 the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates 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 ability of the Company 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 Annual Financial Results, including the disclosures, and whether the Annual Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Annual Financial Results of the Company to express an opinion on the Annual Financial Results.

Materiality is the magnitude of misstatements in the Annual Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Annual Financial Results 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 Annual Financial Results.

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.

(b) Review of the Financial Results for the quarter ended 31 March 2022

We conducted our review of the Financial Results for the quarter ended 31 March 2022 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 ICAI. A review of interim financial information consists of making inquiries, primarily of the Company's personnel 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 SAs specified under section 143(10) of the Act 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.

R.R.

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Other Matters

- The Statement includes the results for the Quarter ended 31 March 2022 being the balancing figure between audited figures in respect of the full financial year and the published year to date figures up to the third quarter of the current financial year which were subject to limited review by us. Our report on the Statement is not modified in respect of this matter.

For **Deloitte Haskins and Sells**
Chartered Accountants
(Firm's Registration No. 008072S)

R. Prasanna Venkatesh

R. Prasanna Venkatesh
Partner

Membership No. 214045
UDIN: 22214045AIZINY1277

Place : Chennai
Date : 14 May 2022

R.R.



TVS ELECTRONICS LIMITED

Registered Office: No.249A, Ambujammal Street, Off TTK Road, Alwarpet, Chennai - 600 018

Statement of Audited Financial Results for the quarter and year ended March 31, 2022

₹ in Lakhs

S. No	Particulars	Quarter Ended			Year Ended	
		March 31, 2022	December 31, 2021	March 31, 2021	March 31, 2022	March 31, 2021
		Unaudited			Audited	
	Income from operations					
	a. Gross Sales / Income from operations	8,826	8,725	7,231	30,747	22,411
	b. Other Operating Income	16	10	5	45	49
	Total Revenue from Operations	8,842	8,735	7,236	30,792	22,460
	Other Income	44	28	25	123	206
1	Total Revenue	8,886	8,763	7,261	30,915	22,666
	Expenses					
	a. Cost of materials consumed	2,786	2,797	2,133	10,540	5,965
	b. Purchases of stock-in-trade	1,098	1,294	1,684	5,585	5,333
	c. Changes in inventories of finished goods, stock-in-trade and work-in-progress	558	373	(230)	(858)	(200)
	d. Employee benefits expense	1,104	1,013	838	4,007	3,071
	e. Finance costs	35	12	14	96	190
	f. Depreciation and amortisation expense	192	148	172	633	777
	g. Other expenses	2,516	2,416	2,045	8,879	7,436
2	Total Expenses	8,289	8,053	6,656	28,882	22,572
3	Profit / (Loss) before exceptional items and tax (1- 2)	597	710	605	2,033	94
4	Exceptional Items (Net) (refer note 4)	49	-	-	49	-
5	Profit / (Loss) before tax (3+4)	646	710	605	2,082	94
	Current Tax	241	203	43	630	43
	Deferred Tax	(44)	(3)	(23)	(58)	(26)
6	Tax Expense	197	200	20	572	17
7	Net Profit / (Loss) after tax (5-6)	449	510	585	1,510	77
8	Other comprehensive Income					
	Items that will not be reclassified to Profit or (Loss)	18	-	(12)	(73)	38
	Tax on above	(5)	-	14	18	2
9	Total Comprehensive Income (7+8)	462	510	587	1,455	117
10	Paid-up equity share capital (Face Value of the Share is ₹.10/- each)	1,865	1,865	1,865	1,865	1,865
11	Reserves (excluding Revaluation Reserves)				7,396	6,314
12	Earnings per share (EPS) (Face value of ₹ 10/- each) (not annualised for Quarters)					
	a) Basic (in ₹)	2.41	2.73	3.14	8.10	0.41
	b) Diluted (in ₹)	2.41	2.73	3.14	8.10	0.41

Note: Refer accompanying notes to Statement of Audited Financial Results



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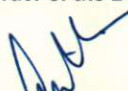
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NOTES

- 1) The above audited financial results have been reviewed and recommended by the Audit Committee of the Board and subsequently approved by the Board of Directors at its meeting held on May 14, 2022.
- 2) With effect from April 01, 2021, the Company has combined the "Fulfillment & distribution services" segment with the "Products & Solutions" segment based on an assessment of operations of the Chief Operating Decision Maker (CODM). Accordingly, the Company has the following two business segments as per Ind AS 108 (Refer Annexure 1):

(i) Products & Solutions; (ii) Customer Support Services
- 3) The outbreak of COVID-19 Pandemic globally and in India and consequent lockdown had impacted regular business operations since last week of March 2020. The Company has since restarted its operations in a phased manner and the results of overall business operations during the year have improved. The Company has taken into account external and internal information while assessing the possible effects, if any, that may result from the COVID -19 Pandemic on its business and on the net recoverable value of business rights of ₹ 1,187 lakhs as at March 31, 2022 (having an indefinite useful life) based on business plans, cash flow projections, relevant estimates, evolving business models and current indicators of future economic conditions. Based on the above, no material impact is expected on the carrying amounts of assets and liabilities as on March 31, 2022
- 4) Exceptional item of ₹ 49 lakhs (net) comprises (a) an additional impairment charge of ₹ 331 lakhs based on Company's assessment of the business rights asset related to Customer Support Services, duly considering the changes arising out of post pandemic trends, evolving business models, underlying revenue streams and; (b) liabilities no longer required written back of ₹ 380 lakhs related to the Fulfillment & distribution services which was since combined with Products & Solutions.
- 5) The results for the Quarter ended March 31, 2022 and March 31, 2021 are the balancing figure between audited figures in respect of the full financial year and the published year to date figures up to the third quarter of the respective financial years.
- 6) The financial results are available on the website of BSE Limited (Bombay Stock Exchange Limited) - www.bseindia.com, National Stock Exchange of India Limited - www.nseindia.com and the Company - www.tvs-e.in.

By order of the Board


Srilaitha Gopal
Managing Director

Chennai
May 14, 2022



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Annexure-1

TVS ELECTRONICS LIMITED

Registered Office: No.249A, Ambujammal Street, Off TTK Road, Alwarpet, Chennai - 600 018

Statement of segment wise revenue, results and capital employed for the quarter and year ended March 31, 2022

(₹ Lakhs)

S No	Particulars	Quarter Ended			Year ended	
		March 31, 2022	December 31, 2021	March 31, 2021	March 31, 2022	March 31, 2021
		Unaudited			Audited	
1	Segment Revenue					
	a) Products & Solutions	6,031	5,786	4,968	20,925	13,943
	b) Customer Support Services	2,811	2,949	2,120	9,867	6,898
	c) Fulfillment & Distribution Services #			148		1,619
	Net Sales / Income from operations	8,842	8,735	7,236	30,792	22,460
2	Segment Results					
	(Profit before interest and tax from each segment)					
	a) Products & Solutions	603	592	560	1,950	765
	b) Customer Support Services	(16)	103	32	55	(746)
	c) Fulfillment & Distribution Services #			2		59
	Total Segment results (before exceptional items)	587	695	594	2,005	78
	Add / (less) Exceptional Items (refer note 4)	49			49	
	(Less): Finance costs	(35)	(12)	(14)	(96)	(190)
	Add / (Less): Unallocable Income net of expenditure	45	27	25	124	206
	Total Profit before tax	646	710	605	2,082	94
3	Segment Assets					
	a) Products & Solutions	10,620	9,829	8,179	10,620	8,179
	b) Customer Support Services	4,932	6,626	5,784	4,932	5,784
	c) Fulfillment & Distribution Services #			192		192
	d) Unallocated*	4,690	3,518	2,820	4,690	2,820
	Total Segment Assets	20,242	19,973	16,975	20,242	16,975
4	Segment Liabilities					
	a) Products & Solutions	6,957	5,840	5,491	6,957	5,491
	b) Customer Support Services	3,518	4,961	3,134	3,518	3,134
	c) Fulfillment & Distribution Services #			171		171
	d) Unallocated**	506	-	-	506	-
	Total Segment Liabilities	10,981	10,801	8,796	10,981	8,796
5	Capital Employed (3-4) (Total Equity)	9,261	9,172	8,179	9,261	8,179

* Includes Cash and Cash Equivalents, Bank Balances, Current Investments & Tax assets

** Includes Borrowings & Tax liabilities

Disclosed along with Products & Solutions for the period ended 31st March, 2022 & 31st December, 2021 and the year ended March 31, 2022



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R.P.



TVS ELECTRONICS LIMITED

Annexure 2

Registered Office: No.249A, Ambujammal Street, Off TTK Road, Alwarpet, Chennai - 600 018
STATEMENT OF ASSETS AND LIABILITIES (₹. in Lakhs)

Particulars	As at	As at
	March 31, 2022	March 31, 2021
	Audited	Audited
A Assets		
1 Non-current assets		
(a) Property, plant and equipment	840	783
(b) Right to use asset	515	628
(c) Capital Work in Progress	21	-
(d) Intangible assets	1,270	1,527
(e) Intangible assets under development	122	273
(f) Financial assets		
i. Investments	98	110
ii. Other financial assets	8	137
(g) Deferred tax Assets (Net)	102	26
(h) Non current tax assets (Net)	32	231
(i) Other non-current assets	2,576	2,563
Total non-current assets	5,584	6,278
2 Current assets		
(a) Inventories	4,692	3,696
(b) Financial assets		
i. Investments	3,363	1,594
ii. Trade receivables	3,515	2,767
iii. Cash and cash equivalents	1,036	808
iv. Bank balances other than (iii) above	57	51
v. Other financial assets	1,058	894
(c) Other current assets	937	887
Total current assets	14,658	10,697
Total Assets	20,242	16,975
B Equity and liabilities		
1 Equity		
(a) Equity share capital	1,865	1,865
(b) Other equity	7,396	6,314
Total equity	9,261	8,179
2 Liabilities		
Non-current liabilities		
(a) Financial liabilities		
i. Lease Liabilities	268	352
(b) Provisions	162	130
(c) Other non-current liabilities	19	13
Total non-current liabilities	449	495
Current liabilities		
(a) Financial liabilities		
i. Borrowings	376	-
i. Lease liabilities	239	315
ii. Trade payables:		
-Total outstanding dues of micro enterprises and small enterprises	383	328
-Total outstanding dues of creditors other than micro enterprises and small enterprises	7,290	5,702
iii. Other financial liabilities	664	719
(b) Provisions	685	647
(c) Current Tax Liability	130	-
(d) Other current liabilities	765	590
Total current liabilities	10,532	8,301
Total liabilities	10,981	8,796
Total equity and liabilities	20,242	16,975

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R.P.



TVS ELECTRONICS LIMITED		Annexure-3		
STATEMENT OF CASH FLOWS FOR THE YEAR ENDED MARCH 31, 2022				
Registered Office: No.249A, Ambujammal Street, Off TTK Road, Alwarpet, Chennai - 600 018				
	Year ended March 31, 2022 ₹ in Lakhs		Year ended March 31, 2021 ₹ in Lakhs	
A. Cash flow from operating activities				
Net profit/(loss) after tax		1,510		77
Adjustments for :				
Depreciation and Amortisation	633		777	
Tax provisions	572		17	
Finance costs	96		190	
Exceptional Items (net) (Refer note 4)	(49)		-	
(Profit) on sale of Property, Plant and equipment	(1)		(7)	
Net (Gain)/loss arising on FVTPL Transaction	(57)		(28)	
Gain on derecognition of lease	(5)		(39)	
Profit on sale of Investment	(18)		-	
Interest Income	(19)		(47)	
Liabilities no longer required written back	-		(32)	
Loss on Property, Plant & Equipment sold / scrapped	22		80	
Bad debts written off and provision for doubtful debts	96		266	
		1,270		1,177
Operating profit/(loss) before working capital changes		2,780		1,254
Changes in working capital				
Adjustments for (increase)/decrease in operating assets				
Trade and other receivables	(903)		1,300	
Inventories	(996)		(629)	
Other Assets	(51)		434	
Other Financial Assets	(58)		(27)	
Adjustments for increase/(decrease) in operating liabilities				
Trade payables	2,023		750	
Other Liabilities	251		109	
Other Financial Liabilities	(121)		188	
		145		2,125
Cash generated from operations		2,925		3,379
Direct taxes paid / refund received - (net)		(302)		5
Net cash flow generated from operating activities		2,623		3,384
B. Cash flow from investing activities				
Purchase of Property, plant and equipment & intangibles including capital advances	(389)		(349)	
Proceeds from sale of Property, plant and equipment	61		36	
Bank balances considered as other than cash and cash equivalents	(6)		(30)	
Purchase of other investments	(1,694)		(1,565)	
Interest received	11		47	
Net cash flow (used) in investing activities		(2,017)		(1,861)
C. Cash flow from financing activities				
Payment of lease liability	(336)		(466)	
Proceeds from Short term borrowings (Net)	376		-	
Repayment of Short term borrowings (Net)	-		(1,443)	
Finance costs	(45)		(190)	
Dividends paid (Gross of Tax)	(373)		-	
Net cash flow (used) in financing activities		(378)		(2,099)
Net decrease/increase in cash and cash equivalents (A+B+C)		228		(576)
Reconciliation				
Cash and cash equivalents as at beginning of the Year		808		1,384
Cash and cash equivalents as at end of the period		1,036		808
Net (decrease) / increase in cash and cash equivalents		228		(576)

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P.R.



TVS ELECTRONICS LIMITED
Registered Office: No.249A, Ambujammal Street, Off TTK Road, Alwarpet, Chennai - 600 018
Extract of Audited financial results for the quarter and year ended March 31, 2022

(₹ in Lakhs)

S.No.	Particulars	Standalone Financials			
		Quarter ended	Quarter ended	Year ended	
		March 31, 2022	March 31, 2021	March 31, 2022	March 31, 2021
		Unaudited		Audited	
1	Total Income from operations	8,842	7,236	30,792	22,460
2	Net Profit / (Loss) for the period (before tax, Exceptional and/or Extraordinary items)	597	605	2,033	94
3	Net Profit / (Loss) for the period (before tax, after Exceptional and/or Extraordinary items)	646	605	2,082	94
4	Net Profit / (Loss) for the period (after tax, after Exceptional and/or Extraordinary items)	449	585	1,510	77
5	Total Comprehensive Income for the period [Comprising Profit/ (Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	462	587	1,455	117
6	Paid-up equity share capital (Face Value of the Share is Rs.10/- each)	1,865	1,865	1,865	1,865
7	Reserves (excluding Revaluation Reserves)			7,396	6,314
8	Earnings per share (EPS) (Face value of Rs.10/- each) (not annualised for three months)				
a	Basic (in Rs)	2.41	3.14	8.10	0.41
b	Diluted (in Rs)	2.41	3.14	8.10	0.41

Note: The above is an extract of the detailed format of financial results for the quarter and year ended March 31, 2022 filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the Audited Financial Results are available on the Stock Exchange websites. (www.bseindia.com and www.nseindia.com) and on the Company's website (www.tvS-e.in).

Chennai
May 14, 2022

By order of the Board


Managing Director

TVS Electronics Limited

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Corporate Identity Number : L30007TN1995PLC032941
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P.R.