



GROARC INDUSTRIES INDIA LIMITED
(FORMERLY KNOWN AS TELESYS INFO-INFRA (I) LIMITED)

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ADDR : 1/L BLACKERS ROAD, 2F GAIETY PALACE
2ND FLOOR, CHINTADRI PET, CHENNAI - 600 002.

14-02-2025

To,
Department of Corporate Relations,
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai - 400001.

BSE CODE: 532315

Subject : Unaudited Standalone Financial Results of the Company along with the Limited Review Report for quarter ended December 31, 2024.

Dear Sir/Madam,

In terms of the Regulations 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), we wish to inform that the Board of Directors of the **GROARC INDUSTRIES INDIA LIMITED (Formerly known as Telesys Info-Infra (I) Limited)** ("Company") at its Meeting held today i.e. on Friday, February 14, 2025 at 04.00 p.m. inter-alia, considered & approved the Unaudited Standalone Financial Results of the Company **quarter and nine months ended December 31, 2024.**

The said Unaudited Standalone Financial Results along with the Limited Review Report of the Statutory Auditors of the Company for the said period are enclosed herewith in terms of Regulation 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015.

The Board Meeting commenced at 04:00 p.m. and concluded at 05:20 p.m.

Kindly acknowledge & take on record the same.

Thanking you,
For GROARC INDUSTRIES INDIA LIMITED,
(Formerly known as Telesys Info-Infra (I) Limited)


Chandran Ganesan
Whole time Director
(DIN : 08166461)



Limited Review Report

Review Report to
The Directors
GROARC INDUSTRIES INDIA LIMITED.

"We have reviewed the accompanying statement of unaudited financial results of M/s GROARC INDUSTRIES INDIA LIMITED ('The Company') for the quarterly ended 31st December 2024 being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015. This statement is the responsibility of the Company's management and has been approved by the Board of Directors at their meeting held on 14-02-2025. This statement has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standards 34 ('Ind AS 34'), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on the financial results based on our review.

We conducted review of the statement in accordance with the standard of Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by 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 from material misstatement. A review is limited primarily to inquiries of company personnel and an analytical procedure applied to financial data thus provide less assurance than as audit. We have not performed an audit and accordingly, we do not express as audit opinion.

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 for the quarterly ended 31st December 2024 prepared in accordance with the generally accepted accounting standards specified and other recognized accounting practices and policies has not disclosed the information required to be disclosed in term of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, including the manner in which it is to be disclosed, or that it contain any material misstatement.

For Venkat and Rangaa LLP,
Chartered Accountants
LLPIN: AAK-5672



S. Mohan Raajan
Partner
M. No. 206393



Date: 14-02-2025
Place: Chennai

UDIN: 25206393BMIVRX6026

GROARC INDUSTRIES INDIA LIMITED
(Formerly Known as TELESYS INFO-INFRA (I) LIMITED)
No.1/L, Blackers Road, 2-F, Gaitey Palace, 2nd Floor, Chintadripet, Chennai – 600 002.
Cash Flow statement for the quarterly ended 31.12.2024

Rs. In Lakhs

| PARTICULARS | 31.12.2024 | 31.03.2024 |
|---|-------------------|-----------------|
| A: CASH FLOW FROM OPERATING ACTIVITIES: | | |
| Net Profit/Loss Before Tax And Extra Ordinary Items | 112.62 | 30.51 |
| Adjustment for: | | |
| -Depreciation | 4.40 | 6.55 |
| -Provision for Tax | 52.27 | 4.08 |
| - Loss on sale of Fixed Assets & Shares | | |
| Goodwill Written off | | |
| Provision for dimution in the value of investments | | |
| Operation Profit before Working Capital Changes | 64.74 | 32.97 |
| Adjustment for: | | |
| -Trade Receivables & Other Assets | (1,494.79) | 1,440.00 |
| -Inventories | (243.88) | - |
| - Other Payables | 26.25 | (10.51) |
| Net Cash From Operating Activities | (1,712.41) | 1,429.50 |
| B: CASH FLOW FROM INVESTING ACTIVITIES: | | |
| - Purchase of Fixed Assets | | |
| -Sale of Fixed Assets | | |
| - Loans & Advances (Assets) | 30.22 | 162.11 |
| - Long term loans and advances- Liability | | |
| Net Cash used in Investing Activites | 30.22 | 162.11 |
| C: CASH FLOW FROM FINANCING ACTIVITIES: | | |
| - Increase in Paid up Equity share capital | | |
| Share premium money received | | |
| Decrease in Unsecured Loan | | 0.00 |
| - Fees paid for Increase In Authorised Captial | | |
| - Excess Provision of Income Tax Credited Back | | |
| Net Cash From Financing Activies | | 0.00 |
| D: NET INCREASE IN CASH AND CASH EQUIVALENTS | (1,617.45) | 1,624.59 |
| E.Cash & Cash equivalents at the beginning of the year | 1,632.03 | 7.44 |
| F.Cash and Cash Equivalents at the end of the year | 14.58 | 1,632.03 |

Place : Chennai
Date : 14.02.2025

VIJAYARAJ JAIN
HEERACHAND JAIN
Director

Chandran Ganesan
Director

AUDITORS CERTIFICATE

We have examined the attached Cash Flow statement of Telesys Info-Infra (I) Limited (the company) for the Quarter Ended 31st December 2024. The statement has been prepared by the company in accordance with the requirments of Listing Agreement and is based on and in agreement with the Corresponding Profit and Loss Account and Balance Sheet of the company covered by our report of even date to the members of the company.

As per our report of even date attached
For Venkat and Rangaa LLP
Chartered Accountants
LLPIN: AAK-5672



Place : Chennai
Date : 14.02.2025

S. Mohan Raajan
Partner
Membership No. 206393

| Financial Results – Ind-AS | | | |
|---|--|--|--|
| Particulars | | 3 months/ 6 months ended (dd-mm-yyyy) | Year to date figures for current period ended (dd-mm-yyyy) |
| A | Date of start of reporting period | 01.09.2024 | 01.04.2024 |
| B | Date of end of reporting period | 31.12.2024 | 31.12.2024 |
| C | Whether results are audited or unaudited | Unaudited | Unaudited |
| D | Nature of report standalone or consolidated | Standalone | Standalone |
| Blue color marked fields are non-mandatory. | | | |
| Part I | For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column. | | |
| 1 | Income | Amount in Lakhs | |
| | Revenue from operations | 195.00 | 3,445.86 |
| | Other income | 3.08 | 3.45 |
| | Total income | 198.08 | 3,449.31 |
| 2 | Expenses | | |
| (a) | Cost of materials consumed | 192.64 | 3,288.04 |
| (b) | Purchases of stock-in-trade | | |
| (c) | Changes in inventories of finished goods, work-in-progress and stock-in-trade | | |
| (d) | Employee benefit expense | 2.25 | 6.83 |
| (e) | Finance costs | 0.00 | 0.00 |
| (f) | Depreciation, depletion and amortisation expense | 1.47 | 4.40 |
| (f) | Other Expenses | | |
| 1 | BSE Relisting Fees | - | - |
| 2 | Business Promotion | - | - |
| 3 | Commission | - | - |
| 4 | Consulting Charges | - | - |
| 5 | CD&L Fees | - | - |
| 6 | Security Charges | - | - |
| 7 | Travelling and Conveyance | - | - |
| 8 | Bad Debts Written off | - | - |
| 9 | Other Expenses | -6.13 | 37.43 |
| | Total other expenses | 6.13 | 37.43 |
| | Total expenses | 202.49 | 3,336.69 |
| 3 | Total profit before exceptional items and tax | -4.41 | 112.62 |
| 4 | Exceptional items | - | - |
| 5 | Total profit before tax | -4.41 | 112.62 |
| 6 | Tax expense | | |
| 7 | Current tax | -1.23 | 36.80 |
| 8 | Deferred tax | (0.03) | (0.10) |
| | Previous year tax | - | 15.48 |
| 9 | Total tax expenses | -1.26 | 52.18 |
| 10 | Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement | - | - |
| 11 | Net Profit/Loss for the period from continuing operations | -3.15 | 60.44 |
| 12 | Profit/(loss) from discontinued operations before tax | - | - |
| 13 | Tax expense of discontinued operations | - | - |
| 14 | Net profit/(loss) from discontinued operation after tax | - | - |
| 15 | Share of profit/(loss) of associates and joint ventures accounted for using equity method | - | - |
| 16 | Total profit/(loss) for period | -3.15 | 60.44 |
| 17 | Other comprehensive income net of taxes | - | - |
| 18 | Total Comprehensive Income for the period | -3.15 | 60.44 |
| 19 | Total profit or loss, attributable to | | |
| | Profit or loss, attributable to owners of parent | - | - |
| | Total profit or loss, attributable to non-controlling interests | - | - |
| 20 | Total Comprehensive income for the period attributable to | | |
| | Comprehensive income for the period attributable to owners of parent | - | - |
| | Total comprehensive income for the period attributable to owners of parent non-controlling interests | - | - |
| 21 | Details of equity share capital | | |
| | Paid-up equity share capital | 204.67 | 204.67 |
| | Face value of equity share capital | 10.00 | 10.00 |
| 22 | Details of debt securities | | |
| 23 | Reserves excluding revaluation reserve | | |
| 24 | Earnings per share | -0.02 | 0.30 |
| | Earnings per equity share for continuing operations | -0.02 | 0.30 |
| | Basic earnings (loss) per share from continuing operations | -0.02 | 0.30 |
| | Diluted earnings (loss) per share from continuing operations | -0.02 | 0.30 |
| ii | Earnings per equity share for discontinued operations | - | - |
| | Basic earnings (loss) per share from discontinued operations | - | - |
| | Diluted earnings (loss) per share from discontinued operations | - | - |
| iii | Earnings per equity share | -0.02 | 0.30 |
| | Basic earnings (loss) per share from continuing and discontinued operations | -0.02 | 0.30 |
| | Diluted earnings (loss) per share from continuing and discontinued operations | -0.02 | 0.30 |
| 25 | Debt equity ratio | | |
| 26 | Debt service coverage ratio | | |
| 27 | Interest service coverage ratio | | |
| 28 | Disclosure of notes on financial results | | |

G. Anandaram



| Statement of Asset and Liabilities | | | |
|--|-----------------------------------|----------------------------|--|
| Particulars | Nine months ended (dd-mm-yyyy) | Year ended (dd-mm-yyyy) | |
| Date of start of reporting period | 4/1/2024 | 4/1/2023 | |
| Date of end of reporting period | 31.12.2024 | 30.03.2024 | |
| Whether results are audited or unaudited | Unaudited | Audited | |
| Nature of report standalone or consolidated | Standalone | Standalone | |
| | Amount in Lakhs | Amount in Lakhs | |
| Assets: | | | |
| 1 Non-current assets | | | |
| Property, plant and equipment | 83.93 | 88.33 | |
| Capital work-in-progress | - | - | |
| Investment property | - | - | |
| Goodwill | - | - | |
| Other intangible assets | - | - | |
| Intangible assets under development | - | - | |
| Biological assets other than bearer plants | - | - | |
| Investments accounted for using equity method | - | - | |
| Non-current financial assets | | | |
| Non-current investments | - | - | |
| Trade receivables, non-current | - | - | |
| Loans, non-current | 360.22 | 390.22 | |
| Other non-current financial assets | - | - | |
| Total non-current financial assets | 360.22 | 390.22 | |
| Deferred tax assets (net) | 0.62 | 0.52 | |
| Other non-current assets | - | - | |
| Total non-current assets | 444.77 | 479.07 | |
| 2 Current assets | | | |
| Inventories | 243.88 | - | |
| Current financial asset | | | |
| Current investments | - | - | |
| Trade receivables, current | 3,196.06 | 1,701.27 | |
| Cash and cash equivalents | 14.58 | 1,632.03 | |
| Bank balance other than cash and cash equivalents | - | - | |
| Loans, current | - | - | |
| Other current financial assets | - | - | |
| Total current financial assets | 3,454.51 | 3,333.30 | |
| Current tax assets (net) | - | - | |
| Other current assets | 111.25 | 111.47 | |
| Total current assets | 3,565.77 | 3,444.77 | |
| 3 Non-current assets classified as held for sale | | | |
| Regulatory deferral account debit balances and related deferred tax Assets | - | - | |
| 4 Total assets | 4,010.54 | 3,923.84 | |
| Equity and Liabilities | | | |
| 1 Equity | | | |
| Equity attributable to owners of parent | | | |
| Share Capital | 2,046.65 | 2,046.65 | |
| Other Equity | 1,912.70 | 1,852.26 | |
| Total equity attributable to owners of parent | 3,959.35 | 3,898.91 | |
| Non controlling interest | - | - | |
| Total equity | 3,959.35 | 3,898.91 | |
| 2 Liabilities | | | |
| Non-current liabilities | | | |
| Non-current financial liabilities | | | |
| Borrowings, non-current | 0.00 | 0.00 | |
| Trade payables, non-current | - | - | |
| Other non-current financial liabilities | - | - | |
| Total non-current financial liabilities | 0.00 | - | |
| Provisions, non-current | - | - | |
| Deferred tax liabilities (net) | - | - | |
| Deferred government grants, Non-current | - | - | |
| Other non-current liabilities | - | - | |
| Total non-current liabilities | 0.00 | - | |
| Current liabilities | | | |
| Current financial liabilities | | | |
| Borrowings, current | 0.00 | 0.00 | |
| Trade payables, current | - | - | |
| Other current financial liabilities | 10.30 | 10.30 | |
| Total current financial liabilities | 10.30 | 10.30 | |
| Other current liabilities | 4.09 | 5.23 | |
| Provisions, current | 36.80 | 9.41 | |
| Current tax liabilities (Net) | - | - | |
| Deferred government grants, Current | - | - | |
| Total current liabilities | 51.18 | 24.93 | |
| 3 Liabilities directly associated with assets in disposal group classified as held for sale | | | |
| Regulatory deferral account credit balances and related deferred tax liability | - | - | |
| 4 Total liabilities | 51.18 | 24.93 | |
| Total equity and liabilities | 4,010.54 | 3,923.84 | |
| Disclosure of notes on assets and liabilities | | | |

S. Shanmugam



GROARC INDUSTRIES INDIA LIMITED
(Formerly Known as TELESYS INFO-INFRA (I) LIMITED)
Regd. Office : No:1/L, Blackers Road, 2-F, Gaiety Palace, 2nd Floor, Chintadripet, Chennai 600 002
CIN: L70200TN1992PLC023621
Unaudited Financial Results for the Quarterly Ended 31st December 2024

| Part 1 Statement of Standalone Unaudited Results for the Quarterly Ended 31.12.2024 | | | | | | |
|--|-------------------------|-----------------------|-----------------------|-------------------|-----------------|-----------------------|
| Particulars | Rs. In Lakhs | | | Rs. In Lakhs | | Rs. In Lakhs |
| | Quarterly Ended | | | Nine Months Ended | | Year ended |
| | 31.12.2024 UnAudited | 30.09.2024 Audited | 31.12.2023 Audited | 31.12.2024 | 31.12.2023 | 31.03.2024 Audited |
| (Refer notes below) | | | | | | |
| 1 Income from Operations | | | | | | |
| (a) Revenue from Operations | 195.00 | 56.29 | 2,737.37 | 3,445.86 | 3,250.57 | 4,067.12 |
| (b) Other Income | 3.08 | 0.04 | 24.23 | 3.45 | 33.00 | 33.08 |
| Total Revenue | 198.08 | 56.33 | 2,761.60 | 3,449.31 | 3,283.57 | 4,100.19 |
| 2 Expenses | | | | | | |
| (a) Cost Of Materials Consumed | 192.64 | 93.66 | 2,670.81 | 3,288.04 | 3,843.36 | 3,958.63 |
| (b) Purchase of Stock In trade | - | - | - | - | - | - |
| (c) Change of Inventories of Finished Goods & WIP & Stock In trade | - | - | - | - | - | - |
| (d) Employees Benefit Expenses | 2.25 | 2.28 | 2.25 | 6.83 | 7.14 | 12.19 |
| (e) Finance Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.01 | 0.01 |
| (f) Depreciation and amortization expense | 1.47 | 1.47 | 1.70 | 4.40 | 5.10 | 6.55 |
| (g) Other Expenditure | 6.13 | 9.43 | 15.25 | 37.43 | 25.21 | 92.31 |
| TOTAL EXPENSES | 202.5 | 106.8 | 2,690.01 | 3,336.69 | 3,880.82 | 4,069.68 |
| 3 Profit / (Loss) before Exceptional and Extra ordinary items and | -4.41 | -10.51 | 71.59 | 112.62 | 102.75 | 30.51 |
| 4 Exceptional items | | | | | | |
| 5 Profit / (Loss) before Extraordinary items and taxes (3-4) | | | | | | |
| 6 Extraordinary items | | | | | | |
| 7 Profit / (Loss) before taxes (5-6) | -4.41 | -10.51 | 71.59 | 112.62 | 102.75 | 30.51 |
| 8 Tax Expense | | | | | | |
| Current Tax | -1.23 | (3.82) | 18.96 | 36.80 | 27.42 | 4.08 |
| Deferred tax Asset/(liability) | -0.03 | (0.03) | (0.06) | -0.10 | (0.19) | (0.19) |
| Previous year tax | - | 15.48 | - | 15.48 | - | - |
| 9 Profit / (Loss) for the Period from Continuing Operations (7-8) | (3.15) | (22.13) | 52.70 | 60.44 | 75.52 | 26.62 |
| 10 Other Comprehensive income (Net of deferred tax) | | | | | | |
| (a) i) Item that will not be reclassified to Profit & loss | - | - | - | - | - | - |
| ii) Deferred tax relating to item that will not be reclassified to profit | - | - | - | - | - | - |
| (b) i) Item that will be reclassified to profit or loss | - | - | - | - | - | - |
| ii) income tax relating to item that will be reclassified to profit & | - | - | - | - | - | - |
| 11 Total comprehensive income for the period (IX+X) (Comprising of | (3.15) | (22.13) | 52.70 | 60.44 | 75.52 | 26.62 |
| 12 Paid up Equity shares | 204.67 | 204.67 | 204.67 | 204.67 | 204.67 | 204.67 |
| 13 Earning Per share EPS- in Rs. | | | | | | |
| i) Basic and Diluted EPS before Extraordinary items -In Rs. | (0.02) | (0.11) | 0.26 | 0.30 | 0.37 | 0.13 |
| ii) Basic and Diluted EPS after Extraordinary items -In Rs. | (0.02) | (0.11) | 0.26 | 0.30 | 0.37 | 0.13 |

Statement of Standalone Unaudited Results for the Quarterly ended 31.12.2024

Note :

- Profit/ Loss from discounting Operations, if any, included in the above shall be disclosed separately with details thereof.
- The above unaudited Financial Results have been reviewed by Audit committee of the board and approved and adopted by Board of Directors at its meeting held on 14th February 2025. Further in accordance with the requirement of Regulation 33 of the SEBI (listed Obligation and Disclosure Requirement) Regulations, 2015, the statutory auditors have carried out Limited Review Report has been approved by the Board of the Director of the company.
- This statements has been prepared in accordance with the companies (Indian Accounting Standards) Rules, 2015 IND AS Prescribed under section 133 of the companies act, 2013 read with the companies (Indian accounting Standards) Rules, 2015 as amended by the companies (Indian standards)(amendment) Rules, 2016 and other recognised accounting practices and policies to the extent applicable and terms of regulation 33 of SEBI listing Obligations and Disclosure.
- The Company has adopted IND AS for the first time from 1st April, 2017 with transition date 1st April, 2016 Reconciliation of net profit as per IND AS 101 first time adoption of IND AS are given
- The Company altered its Objects Clause in Memorandum of Association to deal in the trading of Commodities
- The company is in the process of issuing Preference Shares and has received money towards advance for allotment of preference shares

A. Reconciliation of Net Profit after Tax as Previously reported under Indian GAAP and IND AS for the quarterly ended 31st December, 2024 is as under :

| Particulars | Quarterly Ended on 31.12.2024 | For the year ended as on 31.03.2024 |
|--|-------------------------------|-------------------------------------|
| Net Profit as per Previous GAAP | (3.15) | 26.62 |
| Less / Add :Adjustments | - | - |
| Net Profit for the period under Ind AS | (3.15) | 26.62 |
| Other comprehensive income net of Tax | - | - |
| Total Comprehensive income as per Ind AS | (3.15) | 26.62 |

B. Reconciliation of Equity as previously reported under Indian GAAP and Ind AS :

| Particulars | (Rs in Lacs) | |
|--------------------------------------|-----------------------------------|--|
| | Previous Year ended on 31.03.2024 | |
| Equity as reported under Indian GAAP | 204.67 | |
| less/Add :Adjustments | - | |
| Equity as reported under Indian AS | 204.67 | |

- As per the definition of Reportable segment in accordance with Accounting Standard 17 of Segment Reporting issued by Institute of Chartered Accountant of India, the company has only one reporting segment i.e. interest income from finance. Hence, Separate disclosure for segment reporting is not applicable to this company.

- To Facilitate Comparison, figures of previous periods has been rearranged, wherever necessary.

For and behalf of the Board of Directors
GROARC INDUSTRIES INDIA LIMITED



Chandran Ganesan
Whole Time Director

Place : Chennai
Date : 14-02-2025

