



TWENTYFIRST CENTURY MANAGEMENT SERVICES LIMITED

Regd. Office : 3rd Floor, 16, Sivagnanam Street, T-Nagar, Chennai - 600 017.

Telephone: +91 44 24350065, **Fax:** +91 44 24350065, **Email:** investors@tcms.bz, **Website:** www.tcms.bz

CIN: L74210TN1986PLC012791

29th May 2025

The Listing Department Bombay Stock Exchange Limited PhirozeJeejeebhoy Towers <u>Dalal Street, Mumbai-400 001</u> Scrip Code: 526921	National Stock Exchange of India Limited Listing Division Exchange Plaza, Bandra-Kurla Complex <u>Bandra – East, MUMBAI - 400 051</u> Scrip Symbol: 21STCENMGM
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Dear Sir/Madam,

Sub: Approval of the Audited Financial Results in the Board Meeting held on 29th May 2025

This is in continuation of our letter dated 19th May 2025 and pursuant to SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, a Meeting of the Board of Directors of the Company was held today – 29th May 2025 and the Board inter- alia transacted the following:

- i) Approved the audited standalone financial results for the fourth quarter and year ended 31st March, 2025 along with the Audit Report of the Statutory Auditors of the Company.
- ii) Approved the audited consolidated financial results for the fourth quarter and year ended 31st March, 2025 along with the Audit Report of the Statutory Auditors of the Company.
- iii) Pursuant to Regulation 33(3) (d) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, we hereby declare that the Audit Reports issued by the M/s Shankar & Kishor, Chartered Accountants (Firm Registration No. 112451W) Statutory Auditors of the Company on the audited standalone & consolidated financial statements of the Company for the financial year ended 31st March, 2025 are with unmodified opinion.
- iv) Please find attached Statutory Auditor's Report with an unmodified opinion on the said financial results pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- v) The undertaking of applicability of Regulation 32 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 is not applicable to our company.
- vi) We also wish to inform you that the Board has recommended the appointment of M/s Lakshmmi Subramanian and Associates, Company Secretaries, Chennai, Tamilnadu (FRN- P1988DE002500) as Secretarial Auditors of the Company for conducting Secretarial Audit for a period of 5 (five) financial years i.e. from FY 2025-26 to FY 2029-30, subject to shareholders' approval in the forthcoming Annual General Meeting. A brief profile of M/s Lakshmmi Subramanian and Associates is given below:

Corporate Office : Grease House, Zakaria Bunder Road, Sewri West, Mumbai - 400 015.

Tel. : 022-24156538 / 24156539, **Fax :** 022-24115260

BRIEF PROFILE OF M/S LAKSHMMI SUBRAMANIAN AND ASSOCIATES

Name – M/s. Lakshmmi Subramanian and Associates
Address - MNO Complex, 81 Greams Road, Chennai - 600006
Telephone - 044 - 28292872 - 73
Email- Customerservices@lsa-india.com

- The firm comprises of Company Secretaries of long experience with reputation for carrying out assignments on professional manner.
- M/s. Lakshmmi Subramanian and Associates are presently serving as the Secretarial Auditors for approximately 40 listed entities.
- M/s. Lakshmmi Subramanian and Associates or any of its partners or employees are in no way related with the Company, its Directors or Senior Management.

The meeting started at 4.00 p.m. and ended at 5.00 p.m.

The above information is also posted on the website of the Company at www.tcms.bz. The extract of the above approved financial results will be published in the regional newspapers in Tamil and English at Chennai.

The notice of the board meeting was published in TRINITY MIRROR (ENGLISH) & MAKKAL KURAL (TAMIL) on 20th May 2025.

Kindly take the same on your records.

Thanking you,

Yours faithfully,

FOR TWENTYFIRST CENTURY MANAGEMENT SERVICES LIMITED



CHAIRMAN & CHIEF EXECUTIVE OFFICER

Encl: as above



Independent Auditor's Report on Annual Standalone Ind AS Financial Results of TWENTYFIRST CENTURY MANAGEMENT SERVICES LIMITED Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

TO THE BOARD OF DIRECTORS OF

TWENTYFIRST CENTURY MANAGEMENT SERVICES LIMITED

Opinion

We have audited the accompanying Statement of Standalone Financial Results of TWENTYFIRST CENTURY MANAGEMENT SERVICES LIMITED (the "Company"), for the year ended March 31, 2025 (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").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- a. presents financial results in accordance with the requirements of Regulation 33 of Listing Regulations; and
- b. gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ("Ind AS") specified under Section 133 of the Companies Act 2013 (the "Act") read with relevant rules issued thereunder and other accounting principles generally accepted in India of the standalone net loss and other comprehensive income and other financial information of the Company for the year ended March 31, 2025.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SA"s) specified under Section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our

201, 5th Floor, T-Square Corp Park, Sakivihar Road, Opp. Chandivali Petrol Pump, Powai, Mumbai 72

Tel.: 022 4748 2741 / 7375 / 7390 E-mail : cashankarkishor@gmail.com



audit of the Standalone Financial Results under the provisions of the Act and the Rules there under, 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.

Responsibilities of Management and Those charged with Governance for the Statement

This Statement has been prepared on the basis of the standalone annual financial statements for the year ended March 31, 2025 and has been approved by the Board of Directors. The Company's Board of Directors is responsible for the preparation and presentation of the Standalone Financial Result that gives a true and fair view of the net loss and other comprehensive income and other financial information in accordance with the Ind AS specified under Section 133 of the Act, read with relevant rules issued there under 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 Statement that give a true and fair view and is free from material misstatement, whether due to fraud or error.

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

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



Auditor's Responsibilities for the Audit of the Statement

Our objectives are to obtain reasonable assurance about whether the Standalone Financial Result 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 Standalone Financial Result.

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 Standalone 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.
- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing an opinion through a separate report on the complete set of financial statements on whether the Company has in place adequate internal financial controls with reference to financial statements and the operating effectiveness of such controls.
- 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 Standalone Financial Results, including the disclosures, and whether the Standalone Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Standalone Financial Results of the Company to express an opinion on the Standalone 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.



Other Matter

The Statement includes the results for the quarter ended March 31, 2025 being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

For Shankar & Kishor
Chartered Accountants
Firm Registration No. 112451W



Pratikesh Shetty
Partner
Membership No. 154398
UDIN: 25154398BMIWYB2820
Place: Mumbai
Date: 29.05.2025



TWENTYFIRST CENTURY MANAGEMENT SERVICES LIMITED
G-3, Old No. 28A, New No. 67, Eldams Road, Alwarpet, Chennai-600018
CIN: L74210TN1986PLC012791, Website: www.tcms.bz


STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH 2025

Sl. No.	Particulars	Rupees in lakhs				
		Quarter ended			Year ended	
		31-03-2025 Audited	31-12-2024 Unaudited	31-03-2024 Audited	31-03-2025 Audited	31-03-2024 Audited
1	Income from Operations	(802.74)	(218.13)	1818.45	622.19	3491.81
2	Other Income	1.64	2.18	2.57	12.73	9.61
3	Total Revenue	(801.10)	(215.95)	1821.02	634.92	3501.42
4	Expenses					
	Cost of materials consumed	0.00	0.00	0.00	0.00	0.00
	Purchase of stock in trade	0.00	0.00	0.00	0.00	0.00
	Change in inventories of finished goods, work in progress and stock in trade	0.00	0.00	0.00	0.00	0.00
	Employees benefits expense	41.82	49.22	35.51	168.12	151.63
	Finance costs	0.00	0.00	0.00	0.00	0.00
	Depreciation and amortisation expense	0.55	0.55	1.34	2.26	4.13
	Other expenses	44.94	7.60	13.17	84.82	47.67
	Total expenses	87.31	57.37	50.02	255.20	203.43
5	Profit/(Loss) before exceptional items and tax	(888.41)	(273.32)	1771.00	379.72	3297.99
6	Exceptional items	0.00	0.00	0.00	0.00	0.00
7	Profit/(Loss) after exceptional items but before tax	(888.41)	(273.32)	1771.00	379.72	3297.99
8	Tax expense					
	Current tax	(89.72)	96.24	56.94	94.04	56.94
	Short provision of tax for earlier years	275.98	0.00	1.43	289.23	1.43
	Deferred tax	(0.14)	0.01	16.59	6.35	16.59
9	Profit/(Loss) for the period from continuing operations	(1074.53)	(369.57)	1696.04	(9.90)	3223.03
10	Other Comprehensive Income	(1027.56)	765.29	98.20	(1027.56)	98.20
11	Total Comprehensive Income for the period	(2102.09)	395.72	1794.24	(1037.46)	3321.23
12	Paid-up Equity Capital	1050.00	1050.00	1050.00	1050.00	1050.00
13	Earning per equity share (face value of Rs. 10 each)					
	Basic /Diluted EPS	(10.23)	(3.52)	16.15	(0.09)	30.70

Notes:

- The above audited financial results were reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 29th May 2025
- The company operates in only one business segment i.e. Capital Market operations.
- The Company is engaged in the business of trading and investments in equity shares which is subject to fluctuations. Performance of the company for the quarter ended 31st March 2025 should not be taken as indicative of future performance, due to the nature of risks involved in trading and investments in equity shares.
- The figures for the quarter ended 31st March 2025 and 31st March 2024 are the balancing figures between the audited figures in respect of the full financial year and the published year to date figures upto 3rd quarter of the current financial year and previous financial year respectively.

By the order of Board


Sundar Iyer
CHAIRMAN

Place: Mumbai
Date: 29-05-2025



TWENTYFIRST CENTURY MANAGEMENT SERVICES LIMITED		
STANDALONE STATEMENT OF ASSETS AND LIABILITIES		
PARTICULARS	Rupees in lakhs	
	31-Mar-25	31-Mar-24
(1) ASSETS		
Non-Current Assets		
(a) Property, Plant and Equipment	1.28	8.27
(b) Capital work-in-progress		
(c) Investment Property		
(d) Goodwill		
(e) Other Intangible assets		
(f) Intangible assets under development		
(g) Biological Assets other than bearer plants		
(h) Financial Assets		
(i) Investments	2750.21	1698.73
(ii) Trade receivables		
(iii) Loans	0.90	23.20
(iv) Gratuity fund with LIC	17.98	15.26
(i) Deferred tax assets (net)	0.12	6.48
(j) Other non-current assets		
(2) Current Assets		
(a) Inventories		
(b) Financial Assets		
(i) Investments	0.00	750.00
(ii) Trade receivables	787.32	1715.94
(iii) Cash and cash equivalents	64.98	391.60
(iv) Bank balances other than (iii) above		
(v) Loans	0.20	0.50
(vi) Others (to be specified)		
(c) Current Tax Assets (Net)		
(d) Other current assets	1887.48	1368.36
TOTAL	5510.47	5978.34
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share capital	1050.00	1050.00
(b) Other Equity	2887.07	4287.67
Liabilities		
(1) Non-current liabilities		
(a) Financial Liabilities		
(i) Borrowings		
(ii) Trade payables		
(iii) Other financial liabilities		
(b) Provisions	19.35	15.98
(c) Deferred tax liabilities (Net)		
(d) Other non-current liabilities		
(2) Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	1305.24	416.78
(ii) Trade payables		
(iii) Other financial liabilities		
(b) Other current liabilities	248.81	207.91
(c) Provisions		
(d) Current Tax Liabilities (Net)		
TOTAL	5510.47	5978.34



TWENTYFIRST CENTURY MANAGEMENT SERVICES LIMITED (CIN-L74210TN1986PLC012791)			
STANDALONE CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH 2025			
	Rupees in lacs		
	31-03-2025		31-03-2024
CASH FLOW FROM OPERATING ACTIVITIES			
Net profit before tax		379.72	3,297.99
Add: Depreciation	2.26		4.13
Sundry balances written off	22.13		0.00
MTM on Investments reversed - previous year	(100.64)		35.44
MTM on Investments - current year	(1,027.56)		98.20
Profit on sale of motor car	(5.26)		0.00
Dividend received	(1.37)	(1,110.44)	(3.41)
			134.36
Operating profit before working capital changes		(730.72)	3,432.35
Trade and Investment & other receivables	406.78		(3,073.07)
Trade payables and other liabilities and provision	7.17		(534.69)
Loans & advances	0.30	414.25	0.38
			(3,607.38)
Cash generated from operations		(316.47)	(175.03)
Direct Taxes paid		(346.00)	(1.01)
Net cash flow from operating activities (A)		(662.47)	(176.04)
CASH FLOW FROM INVESTING ACTIVITIES			
Purchase of property, plant and equipment		0.00	(3.51)
Proceeds from sale of motor car		10.00	0.00
Investments in shares		(1,051.48)	1,408.04
Proceeds from redemption of preference shares		750.00	0.00
Dividend paid		(262.50)	0.00
Dividend received		1.37	3.41
Net cash flow from investing activities (B)		(552.61)	1,407.94
CASH FLOW FROM FINANCING ACTIVITIES			
Short term borrowings		888.46	(882.50)
Net cash flow from financing activities (C)		888.46	(882.50)
Net increase/ (decrease) in cash & cash equivalents (A+B+C)		(326.62)	349.40
Cash & cash equivalents opening balance		391.60	42.20
Cash & cash equivalents closing balance		64.98	391.60



Independent Auditor's Report on Annual Consolidated Ind AS Financial Results of TWENTYFIRST CENTURY MANAGEMENT SERVICES LIMITED Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

TO THE BOARD OF DIRECTORS OF

TWENTYFIRST CENTURY MANAGEMENT SERVICES LIMITED

Opinion

We have audited the accompanying Statement of Consolidated Financial Results of TWENTYFIRST CENTURY MANAGEMENT SERVICES LIMITED (hereinafter referred to as the "holding company") and its subsidiary (the holding company and its subsidiary together referred to as "the Group"), for the year ended March 31, 2025 (the "Statement"), being submitted by the holding company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of our report on the separate audited financial statements of the subsidiary, the Statement:

- a. presents consolidated financial results of the Group in accordance with the requirements of Regulation 33 of the Listing Regulations; and
- b. gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ("Ind AS") specified under Section 133 of the Companies Act 2013 (the "Act") read with relevant rules issued thereunder and other accounting principles generally accepted in India of the consolidated net profit and other comprehensive income and other financial information of the Group for the quarter and year ended March 31, 2025.



Basis for Opinion

We conducted our audit of the Statement in accordance with the Standards on Auditing ("SA"s) specified under Section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Results section of our report. We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the Consolidated Financial Results under the provisions of the Act and the Rules there under, 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 opinion.

Responsibilities of Management and Those charged with Governance for the Statement

The consolidated financial result has been prepared on the basis of the consolidated annual financial statements for the year ended March 31, 2025 and has been approved by the holding company's Board of Directors. The holding company's Board of Directors is responsible for the preparation and presentation of the consolidated financial result that gives a true and fair view of the consolidated net profit and consolidated other comprehensive income and other financial information of the Group 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.

The holding company's Board of Directors is also responsible for ensuring accuracy of records including financial information considered necessary for the preparation of the Statement. Further, the respective Board of Directors of the companies in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Group 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 respective financial results that give a true and fair view and are free from material



misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the Consolidated Financial Result by the Directors of the Holding Company, as aforesaid.

In preparing the Consolidated Financial Result, the respective Board of Directors of the companies included in the Group are responsible for assessing the ability of the respective entities to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate their respective entities or to ease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group and of its jointly controlled entities are responsible for overseeing the financial reporting process of the Group.

Auditor's Responsibilities for the Audit of the Statement

Our objectives are to obtain reasonable assurance about whether the Consolidated Financial Result 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 Consolidated Financial Result.

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 Consolidated 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.



- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements on whether the Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- 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 Group 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 Consolidated Financial Results 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 Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Annual Consolidated Financial Results, including the disclosures, and whether the Annual Consolidated Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial statements of the entities within the Group to express an opinion on the Consolidated Financial Results.

We communicate with those charged with governance of the holding company and the subsidiary included in the Consolidated Financial Results, among other matters, the planned scope and timing of the audit and significant audit findings including any significant deficiencies in internal control that we identify during our audit.



We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

The consolidated annual financial results include the results for the quarter ended March 31, 2025 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

For Shankar & Kishor
Chartered Accountants
Firm Registration No. 112451W



Pratikesh Shetty
Partner

Membership No. 154398
UDIN: 25154398BMIWYC2025
Place: Mumbai
Date: 29.05.2025



TWENTYFIRST CENTURY MANAGEMENT SERVICES LIMITED
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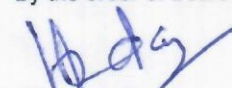
STATEMENT OF CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH 2025

Sl.No.	Particulars	Rupees in lakhs				
		Quarter ended		Year ended		
		31-03-2025 Audited	31-12-2024 Unaudited	31-03-2024 Audited	31-03-2025 Audited	31-03-2024 Audited
1	Income from Operations	(753.29)	(218.13)	1818.45	11288.17	3855.42
2	Other Income	0.40	0.68	1.31	6.99	3.87
3	Total Revenue	(752.89)	(217.45)	1819.76	11295.16	3859.29
4	Expenses					
	Cost of materials consumed	0.00	0.00	0.00	0.00	0.00
	Purchase of stock in trade	0.00	500.00	0.00	8639.52	215.29
	Change in inventories	45.00	(500.00)	0.00	396.76	108.08
	Direct expenses	0.06	0.00	0.00	16.12	0.69
	Employees benefits expense	41.82	49.22	35.51	168.12	151.63
	Finance costs	0.00	0.00	0.00	0.00	0.00
	Depreciation and amortisation expense	0.79	0.79	1.67	3.22	5.43
	Other expenses	55.60	8.60	45.69	120.15	85.57
	Total expenses	143.27	58.61	82.87	9343.89	566.69
5	Profit/(Loss) before exceptional items and tax	(896.16)	(276.06)	1736.89	1951.27	3292.60
6	Exceptional items	0.00	0.00	0.00	0.00	0.00
7	Profit/(Loss) after exceptional items but before tax	(896.16)	(276.06)	1736.89	1951.27	3292.60
8	Tax expense					
	Current tax	(91.44)	95.51	56.94	421.91	56.94
	Short provision of tax for earlier years	276.02	0.00	1.62	289.27	1.62
	Deferred tax	(0.15)	0.00	16.73	6.32	16.73
9	Profit/(Loss) for the period from continuing operations	(1080.59)	(371.57)	1661.60	1233.77	3217.31
10	Other Comprehensive Income	(1073.06)	1610.79	121.12	(1073.06)	121.12
11	Total Comprehensive Income for the period	(2153.65)	1239.22	1782.72	160.71	3338.43
12	Paid-up Equity Capital	1050.00	1050.00	1050.00	1050.00	1050.00
13	Earning per equity share (face value of Rs. 10 each)					
	Basic /Diluted EPS	(10.29)	(3.54)	15.82	11.75	30.64

Notes:

- The above audited financial results were reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 29th May 2025
- Above result include those of the wholly owned subsidiary, Twentyfirst Century Shares & Securities Limited
- The company operates in only one business segment i.e. Capital Market operations.
- The figures for the quarter ended 31st March 2025 and 31st March 2024 are the balancing figures between the audited figures in respect of the full financial year and the published year to date figures upto 3rd quarter of the current financial year and previous financial year respectively.
- The Company is engaged in the business of trading and investments in equity shares which is subject to fluctuations. Performance of the company for the quarter ended 31st March 2025 should not be taken as indicative of future performance, due to the nature of risks involved in trading and investments in equity shares.

By the order of Board



Sundar Iyer
CHAIRMAN

Place: Mumbai
Date: 29-05-2025



TWENTYFIRST CENTURY MANAGEMENT SERVICES LIMITED CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES		
PARTICULARS	Rupees in lakhs	
	31-Mar-25	31-Mar-24
(1) ASSETS		
Non-Current Assets		
(a) Property, Plant and Equipment	4.02	11.97
(b) Capital work-in-progress		
(c) Investment Property		
(d) Goodwill on consolidation	60.00	60.00
(e) Other Intangible assets		
(f) Intangible assets under development		
(g) Biological Assets other than bearer plants		
(h) Financial Assets		
Investments	2,131.26	1,079.78
Trade receivables		
Loans	330.92	23.23
Gratuity fund with LIC	17.98	15.26
(i) Deferred tax assets (net)	1.28	7.61
(j) Other non-current assets		
(2) Current Assets		
(a) Inventories	409.50	874.67
(b) Financial Assets		
Investments		
Trade receivables	787.32	1,715.94
Cash and cash equivalents	76.31	398.72
Bank balances other than (iii) above		
Loans	0.20	0.50
Others (to be specified)		
(c) Current Tax Assets (Net)		
(d) Other current assets	1,887.71	1,368.83
TOTAL	5,706.50	5,556.51
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share capital	1,050.00	1,050.00
(b) Other Equity	4,051.34	4,276.69
(c) Non-Controlling Interest		
Liabilities		
(1) Non-current liabilities		
(a) Financial Liabilities		
Borrowings		
Trade payables		
Other financial liabilities		
(b) Provisions	19.35	15.98
(c) Deferred tax liabilities (Net)		
(d) Other non-current liabilities		
(2) Current liabilities		
(a) Financial Liabilities		
Borrowings		
Trade payables		
Other financial liabilities		
(b) Other current liabilities	585.81	213.84
(c) Provisions		
(d) Current Tax Liabilities (Net)		
TOTAL	5,706.50	5,556.51



TWENTYFIRST CENTURY MANAGEMENT SERVICES LIMITED
(CIN-L74210TN1986PLC012791)

CONSOLIDATED CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH 2025

	Rupees in lacs			
	31-03-2025		31-03-2024	
CASH FLOW FROM OPERATING ACTIVITIES				
Net profit before tax		1951.27		3292.60
Add: Depreciation	3.22		5.43	
MTM on Investments reversal-Previous year	(123.56)		(81.69)	
MTM on Investments-Current year	(1073.06)		121.12	
Sundry Balance W/off	22.13			
Profit on Sale of Motor Car	(5.26)			
Dividend received	(1.62)	(1178.15)	(3.65)	41.21
Operating profit before working capital changes		773.12		3333.81
Trade and other receivables	407.02		(3073.24)	
Trade payables and other liabilities	10.37		(533.65)	
Loans & advances	0.30	417.69	0.38	(3606.51)
Cash generated from operations		1190.81		(272.70)
Direct Taxes paid		(676.03)		(1.06)
Net cash flow from operating activities (A)		514.78		(273.76)
CASH FLOW FROM INVESTING ACTIVITIES				
Investments in shares		(1051.48)		1408.04
Inventories		465.17		202.29
Purchase of fixed assets		0.00		(3.51)
Sales of Motor Car		10.00		0.00
Final Dividend		(262.50)		0.00
Dividend received		1.62		3.65
Net cash flow from investing activities (B)		(837.19)		1610.47
CASH FLOW FROM FINANCING ACTIVITIES				
Short term borrowings		* 0.00		(1000.00)
Net cash flow from financing activities (C)		0.00		(1000.00)
Net increase/ (decrease) in cash & cash equivalents (A+B+C)		(322.41)		336.71
Cash & cash equivalents-opening balance		398.72		62.01
Cash & cash equivalents-closing balance		76.31		398.72





TWENTYFIRST CENTURY MANAGEMENT SERVICES LIMITED

Regd. Office : 3rd Floor, 16, Sivagnanam Street, T-Nagar, Chennai - 600 017.

Telephone: +91 44 24350065, **Fax:** +91 44 24350065, **Email:** investors@tcms.bz, **Website:** www.tcms.bz

CIN: L74210TN1986PLC012791

29th May 2025

The Listing Department Bombay Stock Exchange Limited PhirozeJeejeebhoy Towers <u>Dalal Street, Mumbai-400 001</u> Scrip Code: 526921	National Stock Exchange of India Limited Listing Division Exchange Plaza, Bandra-Kurla Complex <u>Bandra – East, MUMBAI - 400 051</u> Scrip Symbol: 21STCENMGM
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Dear Sir/ Madam,

Declaration on Unmodified Opinion in the Auditors' Report for Financial Year 2024-25

In terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, I hereby declare that M/ s Shankar & Kishor, Chartered Accountants, Mumbai (Registration No. 112451W), the Statutory Auditors of the Company have issued an Audit Report with unmodified opinion on the Audited financial results (Standalone and Consolidated) of the Company for the financial year ended on 31st March 2025.

You are requested to kindly take the above on record.

Thanking you,

Yours faithfully,

For Twentyfirst Century Management Services Limited

Chief Financial Officer