



# TIMES GUARANTY

Times Guaranty Limited. The Times of India Building, Dr. D.N. Road, Mumbai - 400 001.  
Tel.: 2273 1386 • E-mail: corporate.secretarial@timesgroup.com  
•Website: www.timesguarantylimited.com • CIN: L65920MH1989PLC054398

23<sup>rd</sup> May, 2024

To,  
**BSE Limited,**  
Phiroze Jeejeebhoy Towers  
Dalal Street  
Mumbai 400 001  
Scrip Code : 511559

To,  
**National Stock Exchange of India Ltd.,**  
Exchange Plaza,  
C-1, G-Block,  
Bandra Kurla Complex, Bandra (East),  
Mumbai 400 051.  
Scrip Code : TIMESGTY

**Sub: Outcome of Board Meeting pursuant to Regulation 30 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 (SEBI Listing Regulations)**

Dear Sir/Madam,

The Board of Directors at the meeting held today, i.e. 23<sup>rd</sup> May, 2024, inter alia, approved and took on record the Audited Standalone Financial Results of the Company for the quarter and year ended 31<sup>st</sup> March, 2024 along with the Audit Report, on the said Financial Results of the Company.

We hereby declare that the Statutory Auditors of the Company have issued the Audit Report on the said results with an unmodified opinion.

The meeting of the Board of Directors commenced at 02:00 p.m. and concluded at 03:30 p.m.

Kindly take the above intimation on your records.

Thanking you,

Yours faithfully,

**For Times Guaranty Limited**

**Muskaan Tinwala**  
**Company Secretary**

Encl:As above

# Vinod Kumar Jain & Co

## Chartered Accountants

106, Western Edge-II, A Wing, Off Western Express Highway,  
Borivali (East), Mumbai - 400 066. • Tel.: 4879 1000  
E-mail : vinod@cavinodjain.com • Web : www.cavinodjain.com

Independent Auditor's Report on Quarterly Financial Results and year to date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

### INDEPENDENT AUDITOR'S REPORT

To The Board of Directors of  
TIMES GUARANTY LTD.  
MUMBAI

Report on the audit of the Financial Results

#### Opinion

We have audited the accompanying quarterly financial results of Times Guaranty Limited ("the Company") for the quarter ended March 31, 2024 and the year to date results for the period April 01, 2023 to March 31, 2024, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulation").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial results:

- (i) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and
- (ii) give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards and other accounting principles generally accepted in India, of the net profit and total comprehensive income and other financial information for the quarter ended March 31, 2024 and year to date results for the period from April 01, 2023 to March 31, 2024.



## **Basis for Opinion**

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 the Auditor's Responsibilities for the Audit of the 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 together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

## **Management's Responsibilities for the Financial Results**

These quarterly financial results as well as the year to date financial results which is the responsibility of the company's management has been prepared on the basis of the annual financial statements. The Company's Board of Directors are responsible for the preparation and presentation of these financial results that give a true and fair view of the net profit for the quarter and financial year ended and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 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 of 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 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 are 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 Company's financial reporting process.





## Auditor's Responsibilities for the Audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the financial results as a whole are 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 these financial results.

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

- a) Identify and assess the risks of material misstatement of the 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.
- b) 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 on whether the Company has adequate internal financial controls with reference to the financial statements in place and the operating effectiveness of such controls.
- c) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- d) 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 Company's ability 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 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 Company to cease to continue as a going concern.
- e) Evaluate the overall presentation, structure and content of the financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.



VKS



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

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 quarters ended March 31, 2024 and March 31, 2023 being the balancing figures between the audited figures in respect of full financial years and the published unaudited year to date figures up to the third quarter of the respective financial years prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" which were subjected to limited review by us. Our opinion on the financial result is not modified in respect of the above matter.

For Vinod Kumar Jain & Co.

Chartered Accountants

Firm Reg. No. 111513W

*VK Jain*

Vinod Kumar Jain

Proprietor (M.No: 036373)



Place: Mumbai

Date: 23.05.2024

UDIN: 24036373BKAKAN3781





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## TIMES GUARANTY LIMITED

### Statement of Standalone Audited Financial Results for the Quarter and Year ended 31st March, 2024

(Rs. In lakhs) except for Earnings per equity share

Sr. No.	Particulars	For the Quarter Ended			For the Year Ended	
		31-03-2024 Audited	31-12-2023 Unaudited	31-03-2023 Audited	31-03-2024 Audited	31-03-2023 Audited
<b>1</b>	<b>Income</b>					
	<b>Revenue from Operations</b>					
a.	Interest Income	81.19	79.70	76.01	314.37	177.84
b.	Dividend Income	-	0.03	0.06	0.09	0.79
c.	Rental Income	-	-	-	-	-
d.	Fees and commission Income	-	-	-	-	-
e.	Net gain on fair value changes	1.48	1.71	0.74	9.93	17.41
f.	Net gain on derecognition of financial instruments under amortised cost category	-	-	-	-	-
g.	Sale of products (including Excise Duty)	-	-	-	-	-
h.	Sale of Services	-	-	-	-	-
i.	Other Revenue from Operations	-	-	-	-	-
	Total Other Revenue from Operations	-	-	-	-	-
	<b>Total Revenue From Operations</b>	<b>82.67</b>	<b>81.44</b>	<b>76.81</b>	<b>324.39</b>	<b>196.04</b>
	Other Income	0.05	-	0.01	0.96	2.37
	<b>Total Income</b>	<b>82.72</b>	<b>81.44</b>	<b>76.82</b>	<b>325.35</b>	<b>198.41</b>
<b>2</b>	<b>EXPENSES</b>					
a.	Cost of materials consumed	-	-	-	-	-
b.	Purchases of stock-in-trade	-	-	-	-	-
c.	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-
d.	Employee benefit expense	4.74	5.06	5.30	19.69	18.68
e.	Finance costs	0.01	-	0.50	0.01	0.50
f.	Depreciation, depletion and amortisation expense	-	-	-	-	-
g.	Fees and commission Expense	-	-	-	-	-
h.	Net loss on fair value changes	-	-	-	-	-
i.	Net loss on derecognition of financial instruments under amortised cost category	-	-	-	-	-
j.	Impairment on financial instruments	-	-	-	-	-
k.	Other expenses	23.65	8.05	38.76	69.33	71.88
	Total other expenses	23.65	8.05	38.76	69.33	71.88
	<b>Total Expenses</b>	<b>28.40</b>	<b>13.11</b>	<b>44.56</b>	<b>89.03</b>	<b>91.06</b>
<b>3</b>	<b>Total Profit/(Loss) Before Exceptional Items and Tax</b>	<b>54.32</b>	<b>68.33</b>	<b>32.26</b>	<b>236.32</b>	<b>107.35</b>
<b>4</b>	<b>Exceptional Items</b>	-	-	-	-	-
<b>5</b>	<b>Total Profit / (Loss) Before Tax</b>	<b>54.32</b>	<b>68.33</b>	<b>32.26</b>	<b>236.32</b>	<b>107.35</b>
<b>6</b>	<b>Tax Expense</b>					
a.	Current Tax	15.62	15.07	10.72	65.14	70.50
b.	Deferred Tax	-	-	-	-	-
c.	Mat Credit	(5.28)	(2.28)	(9.59)	(19.93)	(52.34)
d.	Short/(Excess) Provision for Earlier years	5.41	6.48	(4.44)	11.89	(4.46)
	<b>Total Tax Expenses</b>	<b>15.75</b>	<b>19.27</b>	<b>(3.31)</b>	<b>57.10</b>	<b>13.70</b>
<b>7</b>	<b>Net Profit/(Loss) for The Period from continuing operations</b>	<b>38.57</b>	<b>49.06</b>	<b>35.57</b>	<b>179.22</b>	<b>93.65</b>
<b>8</b>	<b>Profit/(Loss) from discontinued operations before tax</b>	-	-	-	-	-
<b>9</b>	<b>Tax Expense of discontinued operations</b>	-	-	-	-	-
	<b>Net Profit/(Loss) from discontinued operation after tax</b>	-	-	-	-	-
<b>10</b>	<b>Share of Profit/(Loss) of Associates and Joint Ventures accounted for using equity method</b>	-	-	-	-	-
	<b>Total Profit/Loss for period</b>	<b>38.57</b>	<b>49.06</b>	<b>35.57</b>	<b>179.22</b>	<b>93.65</b>



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11	Other Comprehensive Income Net of Taxes	(1.36)	-	0.90	(1.36)	0.90
12	<b>Total Comprehensive Income for the period</b>	<b>37.21</b>	<b>49.06</b>	<b>36.47</b>	<b>177.86</b>	<b>94.55</b>
13	<b>Total profit or loss, attributable to</b>	-	-	-	-	-
a.	Profit or Loss attributable to owners of parent	-	-	-	-	-
b.	Total profit or loss, attributable to non controlling interests	-	-	-	-	-
14	<b>Total Comprehensive income for the period attributable to</b>	-	-	-	-	-
a.	Comprehensive Income for the period attributable to owners of parent	-	-	-	-	-
b.	Total comprehensive income for the period attributable to owners of parent non-controlling interests	-	-	-	-	-
15	<b>Details of Equity Share Capital</b>					
	Paid up Equity Share Capital (Face value of Rs. 10/- each)	899.31	899.31	899.31	899.31	899.31
16	Reserves excluding Revaluation Reserve					
17	<b>Earnings per equity share of face value of Rs. 10/- each</b>					
a.	Basic earnings per share (Rs.)	0.41	0.55	0.41	1.98	1.05
b.	Diluted earnings per share (Rs.)	0.41	0.55	0.41	1.98	1.05

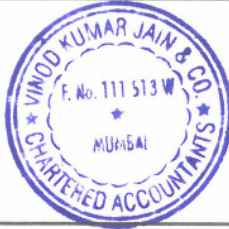
**For Vinod Kumar Jain & Co.**  
 Chartered Accountants.

*V. Jain*

**Proprietor**  
**No. 36373**

Place : Mumbai

Date : May 23, 2024



On behalf of the Board

*Anita Malusare*

**Anita Malusare**  
 Executive Director and  
 Chief Executive Officer

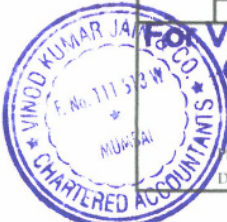




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<b>TIMES GUARANTY LIMITED</b>			
<b>Statement of Standalone Financial Results for the Year ended March 31, 2024</b>			
<b>Statement of Assets and Liabilities as on March 31, 2024</b>			
<i>Notes :</i>			
1 Disclosure of standalone Balance Sheet as per Regulation 33 and 52 of the SEBI (listing Obligations and Disclosure Requirements) Regulations , 2015:			
(Rupees in Lakhs)			
Sr. No.	Particulars	As per IND AS	
		As at 31/03/2024	As at 31/03/2023
		Audited	Audited
<b>ASSETS</b>			
1	<b>Financial Asset</b>		
	a Cash and cash equivalents	94.47	12.25
	b Bank Balance other than (a) above	2,000.00	2,000.00
	c Derivative financial instruments	-	-
	d Receivables	-	-
	(i) Trade Receivables	-	-
	(ii) Other Receivables	-	-
	e Loans	-	-
	f Investments	2,329.79	2,108.77
	g Deposits	-	-
	h Other Financial assets	63.06	63.00
2	<b>Non Financial Asset</b>		
	a Inventories	0.00	0.00
	b Current tax assets (Net)	3.14	119.70
	c Deferred tax Assets (Net)	-	-
	d Investment Property	6.66	6.66
	e Biological assets other than bearer plants	-	-
	f Property, Plant and Equipment	-	-
	g Capital work-in-progress	-	-
	h Intangible assets under development	-	-
	i Goodwill	-	-
	j Other intangible assets	-	-
	k Other non-financial assets (to be specified)	53.02	61.01
	<b>Total assets</b>	<b>4,550.14</b>	<b>4,371.39</b>
<b>EQUITY AND LIABILITIES</b>			
1	<b>Equity</b>		
	<b>Equity attributable to owners of parent</b>		
	a Equity Share Capital	900.21	900.21
	b Other Equity	3,642.92	3,465.08
	<b>Total equity attributable to owners of parent</b>		
	<b>Non controlling interest</b>		
	<b>Total Equity</b>	<b>4,543.13</b>	<b>4,365.29</b>
2	<b>Liabilities</b>		
	<b>2.1 Financial Liabilities</b>		
	a Derivative financial instruments	-	-
	b Payables	-	-
	(I) Trade Payables	-	-
	(i) total outstanding dues of micro enterprises and small enterprises	-	-
	(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	-	-
	(II) Other Payables	-	-
	(i) total outstanding dues of micro enterprises and small enterprises	0.67	0.15
	(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	6.25	5.94
	c Debt Securities	-	-
	d Borrowings (Other than Debt Securities)	-	-
	e Deposits	-	-
	f Subordinated Liabilities	-	-
	g Other financial Liabilities	0.07	0.01
	<b>2.2 Non-Financial Liabilities</b>		
	a Current tax liabilities (Net)	-	-
	b Provisions	-	-
	c Deferred tax liabilities (Net)	-	-
	d Other non-financial liabilities	0.02	-
	<b>Total Liabilities</b>	<b>7.01</b>	<b>6.10</b>
	<b>Total Equity and Liabilities</b>	<b>4,550.14</b>	<b>4,371.39</b>



**For Vinod Kumar Jain & Co.**  
**Chartered Accountants**

*VK Jain*

**Proprietor**  
**No. 36373**

Place : Mumbai  
Date : May 23, 2024



On behalf of the Board

*Anita Malusare*

**Anita Malusare**  
**Executive Director and**  
**Chief Executive Officer**



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## TIMES GUARANTY LIMITED CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2024

Notes

2 Disclosure of standalone statement of cash flows as per Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015:

Particulars	For The Year ended 31.03.2024 Rs. in Lakhs	For The Year ended 31.03.2023 Rs. in Lakhs
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>		
Profit before Tax and Extraordinary Items	236.32	107.35
<b>Adjustments for</b>		
Interest Income from Investments	(314.37)	(177.84)
Notional Rent Expense	0.02	0.02
Notional Interest on Security Deposit	(0.02)	(0.02)
Fair Value Changes	(9.93)	(17.41)
<b>Operating profit before working capital changes</b>	<b>(87.98)</b>	<b>(87.90)</b>
<b>Changes in Working Capital</b>		
Change in Other financial assets	(0.07)	987.84
Change in Trade Receivables	-	22.22
Change in other non-financial assets	7.99	(56.81)
Change in other payables	0.85	(1.30)
Change in Other financial liabilities	0.08	0.01
		-
<b>(Increase)/decrease in working capital</b>	<b>8.85</b>	<b>951.97</b>
<b>Net cash (used in) / generated from Operating activities</b>	<b>(79.13)</b>	<b>864.07</b>
<b>B. Cash Flow from Investment Activities :</b>		
Proceeds / (Purchase) from Investments (Net)	(211.09)	963.36
Proceeds / (Purchase) from Fixed Deposits	-	(2,000.00)
Interest Income Received	314.37	177.84
<b>Cash generated from investing activities</b>	<b>103.27</b>	<b>(858.80)</b>
Less : Income Taxes (Net)	(58.07)	27.15
<b>Net cash (used in) / generated from investing activities</b>	<b>161.35</b>	<b>(885.96)</b>
<b>Net Increase/(Decrease) in Cash Equivalents (A+B)</b>	<b>82.22</b>	<b>(21.89)</b>
<b>Cash and Bank balances at the beginning of the period :</b>		
Cash and cash equivalents	12.25	34.14
<b>Cash and Bank balances at the End of the period :</b>		
Cash and cash equivalents	94.47	12.25

**For Vinod Kumar Jain & Co.  
Chartered Accountants**



Place : Mumbai  
Date : May 23, 2024

*Vk Jain*  
**Proprietor  
No. 36373**



On behalf of the Board

*Anita Malusare*  
**Anita Malusare  
Executive Director and  
Chief Executive Officer**



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## Notes:

- 3 In compliance with Regulation 33 of Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015, the Audit Report of Audited Financial Results for the quarter/ year ended March 31, 2024 has been carried out by the Statutory Auditors. The Auditors have issued unmodified opinion on the standalone financial statements for the Financial Year 2023-24.
- 4 The Company has only a single reportable segment viz. Income from Investing and Financial activities and the Company operates in a single geographical segment i.e. domestic. Hence no additional disclosures are made as required under Indian Accounting Standard 108 "Segment Reporting".
- 5 The above Audited Financial Results were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meeting held on May 23, 2024.
- 6 The statement includes the results for the quarter ended March 31, 2024 and March 31, 2023 being the balancing figure of the audited figures in respect of full financial year and the published year to date figures up to the third quarter of the respective financial years, the results which subjected to "Limited Review".
- 7 Figures of the previous periods have been regrouped/recast/reclassified wherever considered necessary.
- 8 Information as required by Regulation 52(4) of SEBI (Listing Obligations and Disclosure Requirement) Regulation 2015 as amended is attached as Annexure 1.

**For Vinod Kumar Jain & Co.  
Chartered Accountants**

*VK Jain*

**Proprietor  
No. 36373**



On behalf of the Board

*Anita Malusare*

**Anita Malusare  
Executive Director and  
Chief Executive Officer**

Place : Mumbai  
Date : May 23, 2024





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## Annexure 1

Disclosure in compliance with Regulation 52(4) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as at and for Quarter and Year ended 31st March, 2024

(Rupees in Lakhs)

Sr. No.	Particulars	Note no	Quarter Ended 31-03-2024	Year Ended 31-03-2024
A	Debt Equity Ratio		Nil	Nil
B	Debt Service Coverage Ratio		NA	NA
C	Interest Service Coverage Ratio		NA	NA
D	Outstanding redeemable preference shares(quantity and value)		Nil	Nil
E	Capital Redemption Reserve		600.00	600.00
F	Debenture Redemption Reserve		NA	NA
G	Net Worth (Rs. in Lakhs)	2	4,543.13	4,543.13
H	Net Profit After Tax (Rs. in Lakhs)		38.57	179.22
I	Earnings Per Share:			
	i) Basic (Rs)		0.41	1.98
	ii) Diluted (Rs)		0.41	1.98
J	Current Ratio		NA	NA
K	Long Term Debt To Working Capital		NA	NA
L	Bad Debts To Account Receivable Ratio		NA	NA
M	Current Liability Ratio		NA	NA
N	Total Debts To Total Assets		Nil	Nil
O	Debtors Turnover		NA	NA
P	Inventory Turnover		NA	NA
Q	Operating Margin (%)	3	65.70%	72.85%
R	Net Profit Margin (%)	4	44.98%	54.67%
S	Sector Specific Equivalent Ratios:		NA	NA

### Notes :

- 1 The figures/ratios which are not applicable to the Company, being an NBFC, are marked as "NA".
- 2 Net Worth is calculated as defined in Sec 2(57) of the Companies Act, 2013
- 3 Operating Margin: Operating profit/ Revenue from operations
- 4 Net Profit Margin: Net Profit after Tax / Total Income.

